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Accounting Educators:

Volume I, Number 1—March, 1990

Accounting Education Change Commission Awards First Grants

The Accounting Education Change Commission has announced grants of nearly one million dollars to five universities to stimulate innovative changes in accounting education, according to Doyle Z. Williams, Commission Chairman. The universities receiving grants are Brigham Young University, Kansas State University, the University of Massachusetts at Amherst, the University of North Texas, and Rutgers University. The Commission received forty applications for its curriculum innovation grant program. "We were very pleased at the response to our first request for proposals. We received many excellent proposals, making the selection difficult," Williams said. He added, "We are excited about the prospects for substantive changes in accounting education proposed by the recipients of these grants."

Brigham Young University is currently conducting a field study of alumni and other executives to learn what competencies they deem important for accounting graduates. The new curriculum will be based on the findings. Much of the redesigned curriculum will relate to how students find, organize, and use information to address complex reporting and recording problems. In addition, courses will feature interactive learning tools and case-oriented teaching.

The centerpiece of Kansas State's project is a complete revising of the sequencing of materials taught in accounting. By basing accounting pedagogy on findings in the educational and psychology litera-

tures, Kansas State plans to develop a more logical approach to the teaching of accounting. Methods of classroom presentations and student testing will be tied to the learning objectives of each part of the curriculum.

A three-pronged approach has been developed by the University of Massachusetts. Foremost is the creation of classrooms linked to a computer network that employs online data from a real firm's data base. Second, the faculty will develop an intensive, four-week accounting course to be offered to juniors at a consortium of area liberal arts colleges. The course objective is to attract more and better students to graduate accounting programs. Finally, communication skills of accounting majors will be enhanced.

The revised accounting program at the University of North Texas will feature integration of the business and accounting curriculum with the liberal arts. The existing Classic Learning Core focuses on virtue, civility, and reason. These themes, together with accountability, will be continued in a Professional Learning Core and a Professional Business Foundation. The accounting courses will build on the theme "uses of information technology."

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The AICPA's Examination Division has an urgent need for CPAs and JDs to assist in grading the May 1990 Uniform CPA Examination.

The grading period begins two to three weeks after the exam is given (May 2-3-4) and continues for about six weeks. Graders must provide a minimum of three seven-hour days each week, excluding Sundays. All grading is done in the AICPA's New York City office.

For additional information, call the division at (212) 575-3874.

Greetings!

This new publication is coming to you from the AICPA's Relations with Educators Division. In response to direction from the Accounting Educators Subcommittee, the purpose of this newsletter is to inform our members in education of developments — within and outside the AICPA — that have an impact on accounting education. We hope that *Accounting Educators: FYI* will become a forum for the exchange of ideas among teaching professionals as well as a catalyst for innovation in program design and teaching methods and an advocate for the maintenance of teaching skills.

We plan to publish five issues each academic year, beginning in September, 1990. Two issues are planned for the balance of the current (1989-90) year.

If you have news or information to share, please let us know! *Accounting Educators: FYI* is a medium for you to exploit in exchanging ideas, announcing developments, or recommending approaches. Please — let us hear from you!

The AICPA Accounting Program Admissions Test Program

The AICPA Personnel Testing Subcommittee is holding regional workshops on the AICPA Accounting Program Admission Test (APAT) for accounting faculty of four-year and graduate institutions. Introduced in 1988, the APAT is designed to provide an objective measure of student achievement in elementary accounting. APAT scores can serve several purposes: establishing minimum entry standards to an accounting program; evaluating transfer students' preparedness; and evaluating the effectiveness of the school's first-year accounting courses. The test can also be used to encourage students who show promise in the "Principles" course to major in accounting.

The APAT is available only through controlled testing centers; a student-paid fee covers the cost of the test administration.

At the first workshop, Gary Luoma (director of the University of South Carolina's Accounting Program) identified some of the issues involved in implementing the APAT, such as gaining acceptance for its use from the university and setting up procedures to administer the tests. Faculty members from ten colleges and universities attended the half-day program.

At the next workshop, Richard Jones, chairman of the accounting department at Lamar University, explained that beginning this spring, the APAT would be administered to all first-year accounting students as a means of assessing the quality of the students entering the program. Representatives from fourteen schools also heard a presentation by Patsy Lee, who discussed the proposed use of APAT as a screen to improve the quality of the accounting program at the University of Houston, Clear Lake.

At both workshops, Lucille Dungan, Project Director at the Psychological Corporation (administrators of the AICPA Testing Program), explained the development and administration of the test. Personnel Testing Subcommittee members Patrick McKenzie and Linda Savage presented research that had been done at Arizona State University and University of Central Florida to establish the validity of the APAT.

The next APAT workshop will be held on May 3, at the French Quarter Holiday Inn in Perrysburg, OH prior to the AAA Ohio Regional meeting. For more information, please contact Mary McInnes, AICPA Relations with Educators Division, (212) 575-5504.

Addressing Accounting's Need to Attract the Best and Brightest Students

In response to a five-year decline in the total number of accounting graduates, as reported in the AICPA publication *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits*, the AICPA recently formed the Accounting Careers Subcommittee. The Subcommittee adopted the following as its guiding principle: attract the best and brightest students into accountancy by effectively communicating the opportunities inherent in the expanding profession, as well as develop public relations programs directed to students, parents, faculty and counselors.

To that end, the Subcommittee has initiated the development of a college recruiting video, and the video is

currently in the pre-production stages with an anticipated completion date of July, 1990. The premiere viewing of the AICPA college recruiting video will be at the AICPA/State Society Accounting Careers Conference to be held on September 11th in Orlando.

The Subcommittee is also sponsoring an exhibit at the annual convention of the American Association for Counseling and Development; over 4,500 guidance counselors are expected to attend. The AICPA booth will display recruiting materials and offer free brochures describing various recruiting programs.

A model recruiting program for high school students, developed by the AICPA, is currently in use on a national basis. The focus of the program is the AICPA high school recruiting video, *It All Adds Up*, and includes a presentation guide for the speaker, background materials, and sample press releases with which the state society may publicize the presentation.

Other projects in development include a model program to recruit National Honor Society students and one other to outline the development and implementation of a mentor program.

Restructuring of Education Division To Meet New Strategic Thrusts

The AICPA Relations with Educators Division is expanding its program of activities to attract high-caliber students into the profession. Recognizing that the challenges confronting the profession would continue to increase, and that declining enrollments in accounting programs, together with evidence of a decline in the quality of entering candidates, did not bode well for the future, the AICPA determined that it must become: (1) more aggressive in its efforts to attract quality people into the profession; and (2) more active in ensuring the availability of quality accounting programs. To spearhead the implementation of these two strategic directions, the position of Vice President - Education was created (to which Rick Elam has been appointed), and the Division's committee structure was reorganized.

The senior committee of the division, which recommends education policy, is the Education Executive Committee, comprising fourteen members representing academe, public practice, industry, and government. Three newly-formed sub-committees reporting to this Committee are the Accounting Careers Subcommittee, the Accounting Educators Subcommittee, and the Curriculum Subcommittee.

It is the role of the Accounting Careers Subcommittee to develop programs which attract the "best and brightest" students to consider careers in accounting. This needs to be a profession-wide effort, so the Subcommittee's activities will involve the state CPA societies as well as the professional and academic communities. Highlights of the Subcommittee's progress and plans are covered in a separate item in this issue.

The Accounting Educators Subcommittee will administer the AICPA's programs of financial assistance for doctoral studies and the AICPA's Outstanding Accounting Educators Program. Nominations for these awards are submitted by

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ISSUES UPDATE

150-Hour Education Requirement

Since the 82% favorable vote of the AICPA's membership to make 150 semester hours of education a requirement for new members after the year 2000, five more states enacted legislation to require 150 hours of education to sit for the CPA Examination. Until that referendum, only three states had a 150-hour requirement in effect: Hawaii (1979), Florida (1983), and Utah (1986); since then five additional states have passed legislation which will become effective during this decade: Alabama (1995), Montana (1997), Tennessee (1993), Texas (1997), and West Virginia (2000). Another five states currently have bills at various stages of approval, and nine states report plans to introduce legislation within the next year.

The AICPA has the following materials available that help explain the 150-hour education requirement, and that answer some of the most frequently asked questions:

- A fifteen-minute videotape that addresses several issues from different perspectives.
- A brochure on FACTS about the requirement.
- A list of recommended reading materials including articles that address specific issues pertaining to the requirement.

The AICPA is also recommending to the states proposed language for the laws and regulations to ensure uniformity.

It is believed to be in the best interests of the profession and the public that the laws be broadly stated to allow the state boards of accountancy flexibility in implementation, and that only the minimum curriculum requirements be specified in the rules to provide for creativity in the educational preparation of future accounting professionals. Shortly after the membership approved the 150-hour education requirement, the AICPA published a revised edition of *Education Requirements for Entry into the Accounting Profession*, which contains a statement of AICPA education policies and guidance to planners of accounting curricula on what a 150-hour academic program should include.

Accounting Education Change Commission Awards First Grants

(ctd. from cover)

Rutgers will focus on MBA programs as preparation for accounting careers. The objective is to change the view of accounting from that of a reporting function to one of an information function. Computer-based course modules will be developed. Each module will include technologically sophisticated methods of presenting course materials, together with methods of monitoring individual student mastery of the materials.

The Accounting Education Change Commission was organized in 1989 by the American Accounting Association to promote improvements in accounting

education. It is funded by the Big-six international public accounting firms. The eighteen-member commission comprises educators, business executives, and representatives of accounting firms.

The Commission has established December 1, 1990 as the application deadline for the next series of grants. The Commission is also undertaking a number of other initiatives to stimulate improvements in accounting education, including sponsoring symposia and a publication program.

For more information about the Accounting Education Change Commission or about any of the funded projects, contact: Gary L. Sundem, Executive Director, Accounting Edu-

Accreditation Review

Keeping informed about and providing input to the American Assembly of Collegiate Schools of Business' accreditation review project is a high priority on the Education Executive Committee's agenda. Two issues that the Committee addressed recently are: (1) the importance of relevant professional experience for accounting faculty; and (2) the need to apply a broad definition of research and other scholarly activities in the accreditation process. The Executive Committee continues to monitor developments on this project with the assistance of Donald Skadden, the AICPA's Vice President of Taxation and Vice Chairman of the AACSB's Accreditation Review Task Force, and Albert Mitchell of James Madison University, who is a member of the task force and, until recently, a member of the AICPA Education Executive Committee.

CPA Examination: Frequency and Timing

Another issue of keen interest to the Education Executive Committee is the influence of the CPA Examination on the accounting curriculum. The Executive Committee's position, which is supported by many from within academe as well as the practicing profession, is that the curriculum needs to be broadly structured to prepare students for professional accounting careers. The Uniform CPA Examination, as a licensing exam, is more narrowly focused to measure technical competence in those areas related to the attest function. Permitting students to sit for the exam in May, often before graduation, unduly influences the curriculum because of the emphasis that is placed on preparation for the exam. The Committee is pursuing available courses of action to address the problem, well aware that statutory and/or regulatory changes will be needed. The recent recommendation from the AICPA's Board of Examiners that state boards of accountancy delete any references in the statutes, rules or regulations pertaining to the frequency and timing of the CPA Examination, strongly supports these efforts.

cation Change Commission, 365 Ericksen Avenue NE #327, Bainbridge Island, WA 98110, (206) 842-9489.

A copy of our "Educators Update on the New CPE Requirements" is being mailed to all members in education. This brochure clarifies some issues of particular concern to educators, and reflects current thinking on the CPE Standards as of Spring, 1990. The Standards are being re-written, however, and we will provide new information as it becomes available. (If you would like a few extra copies of the "Educators Update" piece, please write or call the division at (212) 575-6358.

The Search for Publications of Interest . . . A Book Review

That the process of educating, training and otherwise preparing men and women to enter the profession of accounting stands on the verge of epochal change can no longer be denied. A great deal of attention has been paid in recent months to the impact of the emerging 150-hour education requirement, to innovative program design and curriculum development, and to increasing the involvement of CPA practitioners in teaching and

making changes, and then assessing effectiveness of these changes preparatory to initiating the process all over again in a dynamic, ongoing system.

Weimer provides suggestions for overcoming resistance and developing interest and participation in instructional improvement. *Improving College Teaching* is not directed at individual faculty members but at a specific person in each school or department anxious to work with his or her colleagues in fostering teaching excellence.

Maryellen Weimer is Director of Instructional Development at the

Restructuring Education (ctd. from p. 2)

the state CPA societies, many of whom have taken the option of recognizing their nominees with a joint AICPA-State Society award.

In addition, the educators Subcommittee is considering other programs that the AICPA could undertake to help address the critical shortage of accounting Ph.Ds, and to provide opportunities for educators to participate in the profession's activities and for that participation to be recognized in academe.

The Curriculum Subcommittee is looking at how the AICPA can most effectively interact with the accounting education community as well as other accounting organizations to help facilitate the movement for change in the educational preparation of accountants. Among the areas being looked into are methods to improve teaching skills, incentives for curricular innovation, and implementation strategies for a 150-hour curriculum.

While the new subcommittees have embarked on their missions, the Personnel Testing Subcommittee is also reflecting anew on its program of test instruments that help schools identify students with the potential for success in the study of accounting, and that enable educators to measure students' accounting achievement. (See the APAT article on page 2.)

Also, the 150-Hour Education Requirement Committee is spearheading the AICPA's efforts to encourage legislative enactment of the 150-hour requirement. The status of developments on this movement is discussed in the "Issues Update" article.

To reinforce its commitment to work closely with the academic community, the AICPA has joined with the AAA in restructuring the Outstanding Accounting Literature Awards Program so that both organizations will be represented on the committee that will select outstanding contributions to the literature.

Step 1 Develop Instructional Awareness	Step 2 Gather Information	Step 3 Change, Make Choices	Step 4 Implement Alterations	Step 5 Assess Effectiveness
Goal: to enlarge, clarify, and correct my understanding of how I teach	Goal: to compare my understanding of how I teach with the feedback of others	Goal: to decide what to change and how to change it	Goal: to incorporate changes in my teaching	Goal: to determine the impact of the alterations
Activities <ul style="list-style-type: none"> • Use checklists to guide self-observation and personal reflection • Review videotaped samples of my teaching • Read to stimulate thought and reflection • Review course materials 	Activities <ul style="list-style-type: none"> • Use forms to gather formative feedback from students • Visit colleagues' classes and ask colleagues to visit mine • Talk with colleagues • Attend workshops and seminars to learn more about teaching • Interview past and present students about learning experiences in my course 	Activities <ul style="list-style-type: none"> • Identify <i>what</i> to change • Review possible policies, practices, and behaviors to be changed in light of educational objectives and priorities • Consider the order in which to change the instruction • Determine <i>how</i> to change policies, practices, and behaviors in light of information acquired in steps 1 and 2 	Activities <ul style="list-style-type: none"> • Incorporate changes systematically and wholeheartedly • Incorporate changes gradually 	Activities <ul style="list-style-type: none"> • Assess myself • Gather information from students and colleagues • If necessary, make change choices • If necessary, implement still further alterations • Assess any second-generation alterations

Improving College Teaching: "Steps in an Instructional Improvement Process"

classroom activities. A parallel focus has been on faculty development, meaning scholarly research, service activities, and the third traditional pillar of academe—teaching.

In her new book, *Improving College Teaching* (Jossey-Bass, 1990; 213 pp, \$28.95), Maryellen Weimer presents a rationale for and several proven methods to assess and improve a teachers' platform and pedagogical skills. While she avoids presenting a prescription to be applied evenly at all institutions, Weimer uses simple but realistic case studies in outlining the steps a faculty member might take in forming inquiries into his or her own instructional skills, evaluating these skills, working with colleagues in identifying areas for improvement,

Pennsylvania State University. She has written extensively in the field of college teaching and the improvement of pedagogical skills, particularly in large research institutions where such efforts are frequently relegated to one of many "back burners." *Improving College Teaching* is an important and timely tool.

As the impetus for change develops and grows in accounting departments it will become increasingly more difficult to maintain a regular teaching improvement program. By attending to that function now, and setting up an effective, non-threatening process through which colleagues can monitor and upgrade their own and each others' skills, the strength and effectiveness of new and innovative programs will only be enhanced.