Implementing Recommendations for the Future of Accounting Education: The First Year Update

August 2013

The Pathways Commission

American Accounting Association
Thought Leaders in Accounting

American Institute of CPAs
The Pathways Commission

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In July 2012, after nearly two years of gathering input and assessing challenges and opportunities for the future of accounting education, the Pathways Commission released its report: Charting a National Strategy for the Next Generation of Accountants. The report included a series of recommendations focusing on essential challenges and opportunities for the future of accounting education for a broadly defined profession. In the months since, a series of teams and task forces have begun the implementation work outlined in the report. This document presents our observations and accomplishments in this first year of activity (www.pathwayscommission.org).

While some recommendations echo those of prior studies of accounting higher education, a key recommendation in the Pathways Commission report was to establish a more evergreen implementation process that brings together the academic and practice communities along with the many stakeholders in the accounting profession. We believed from the beginning that only by actively engaging the community could we sustain the necessary level of activity to advance and develop new approaches and solutions to educate the students needed for the profession. To that end, our focus is on not only beginning to implement these recommendations, but also transitioning the efforts of accounting education change from episodic events to a more continuous, robust, and sustainable process.

Just as the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA) were instrumental in providing the initial support for the Pathways Commission, these organizations have continued their sponsorship as we begin to implement the recommendations. We thank them for their continued support. Getting started—taking that first step—is often the hardest part of any major endeavor. Taking that first step was made possible by the willingness of so many key volunteers from the academic, practice, and stakeholder communities to step forward and answer the call to participate as leaders and members of the implementation efforts described in this update. More than 82 organizations have been involved in the Commission’s work, supporting their member communities and staff members’ contributions of time and energy (see Appendix A: Participating Organizations). We thank them all for their participation in this journey and their efforts thus far to create new pathways for the future of accounting education.

We are keen to share the story of the Pathways Commission’s work as we come to the conclusion of year one of the implementation process. This report provides a summary of our activities during our initial year. We also include a summary of outreach and communications efforts involving opportunities to talk with a broad array of individuals from the education and practice communities. We thank everyone involved for their support and encouragement. It has been clear from the outset that the overall implementation efforts will take time and require the engagement of many to build out and sustain a continuous process of idea generation and innovation. We hope this update, as well as the Commission’s 2012 report, continue to address specific recommendations from Charting a National Strategy for the Next Generation of Accountants (2012). The first task was for the outgoing Pathways Commission to identify two individuals to work collaboratively as co-chairs for the new organization. Mark Higgins, Dean of the Business School at the University of Rhode Island, and Bill Ezzell, a recently retired partner from Deloitte LLP, agreed to devote substantial time and energy. Both brought experience and perspectives from the first report’s efforts: Ezzell as a Commissioner and Higgins as a Supply Chain leader. Both come to their tasks with an in-depth knowledge of the initial recommendations and the thinking behind them. After agreeing to serve, their initial task was to develop an organizational structure as set forth in Recommendation 7 to implement the other six recommendations.

**Implementation Structure and Processes**

Recommendation 7 in the Pathways Commission’s 2012 Report focuses solely on implementation, not only for the identified recommendations, but also for creating structures and mechanisms to transition accounting change efforts from the episodic approaches of the past to a more continuous, sustainable process. After meeting in May 2012, Ezzell and Higgins recommended a structure in which each of the six recommendation teams would be led by a pair of leaders charged with creating task forces to address opportunities and challenges identified in their areas. This new 14-person group now constitutes the Pathways Commission. Building out that structure required time and care to establish a robust, inclusive process that will serve the effort well for the foreseeable future. Recruitment of volunteers to staff and lead their task forces included a search for recognized leaders in various areas of the accounting profession and the academy with a focus on engaging the broadest spectrum of views and input as activities continue to develop. Ezzell and Higgins also recognized the benefits of preserving the previous organizational structure in which each sponsoring organization selected two individuals to serve as liaisons with the Pathways Commission. This organizational structure was endorsed by the former Pathways Commission and sponsoring organizations and was adopted in July 2012.

Prior to the adoption of the new Pathways Commission, Denny Reigle, representing the AICPA, and Gary Previts, representing the AAA, both indicated their plans to step down from their roles as representatives from their sponsoring organizations. The following sponsoring representatives will continue to serve as a sounding board for the implementation efforts of the new Pathways Commission:

- **Bruce Behn**, University of Tennessee (AAA)
- **Tracey Sutherland, American Accounting Association (AAA)**
- **Randy Fletchall, Ernst and Young, LLP, Retired (AICPA)**
- **George Krull, Grant Thornton, LLP, Retired (AICPA)**

After the release of the original report, the fall was spent recruiting two co-leaders for each of the six broad recommendations. The co-chairs believed it was important that these recommendation leaders come from a variety of backgrounds and views and share a strong interest in the future of the accounting profession and the role of education in that future. Each is accomplished in his or her area of interest and brings a long history of service and leadership. The organizational structure and the co-leaders of each recommendation are presented in Figure 1.

Mark Higgins, Co-Chair
Dean, Alfred J. Verrecchia and Hasbro, Inc.
Leadership Chair in Business, The University of Rhode Island

Willam F. Ezzell, Co-Chair
Retired partner, Deloitte LLP
Figure 1: Pathways Commission structure and Recommendation Leaders

Recommendation 1: Building a Learned Profession
Jon Davis, University of Illinois at Urbana-Champaign
Scott Showalter, North Carolina State University

Recommendation 2: Future Faculty and Doctoral Education
Dana Hermann, Kent State University
Terry Shovlin, University of California at Irvine

Recommendation 3: Respecting and Rewarding Teaching
William Holder, University of Southern California
Jan Williams, University of Tennessee (retired)

Recommendation 4: Curriculum Models & Learning Resources
Gail Hoover King, Purdue University at Calumet
Jack Willerson, Wake Forest University

Recommendation 5: Attracting High-Potential, Diverse Students
Ellen Glazerman, Ernst & Young Foundation
Mike Tiller, Indiana University

Recommendation 6: Data and Information
Sanghe Gopa, Michigan State University
Jim Young, Northern Illinois University

Co-Chairs
Bill Ezzell, Deloitte LLP (retired)
Mark Higgins, University of Rhode Island

With the recruitment of 12 recommendation leaders at the forefront and initial formulation of the task forces soon to follow, the initial months following the August release of the Pathways Commission Report centered on engaging participants. Between its release and our first meeting as a Commission (November 30–December 1, 2012), the focus of the co-chairs was getting the right people in place to build a solid foundation to support ongoing implementation efforts. In the second half of this first year, the recommendation leaders began recruiting task force members to begin the detailed work set forth in their specific charges. Remaining sections of this update provide the progress of their work.

After the first meeting of the Commission, at which the initial task force charges were determined for each of the recommendations, recommendation leaders began to identify and recruit additional volunteers to serve on the individual task forces. Each recommendation area now has between one and five task forces formed to carry out specific tasks related to further implementing the goals and tasks outlined in the original report. As they develop, each task force has a narrowly defined mission consistent with advancing some element of the overall recommendation. Task forces are not standing committees, but rather have specific goals and will be disbanded once their goals are accomplished so that new projects can begin and new members of the community are engaged. Our goal is to provide a nimble structure focused on the accomplishment of specific elements of each recommendation while bringing together new volunteers along the way to sustain breadth of input and innovation. A complete list of those involved in the implementation process—recommendation leaders, task force chairs and members—is found in Appendix B.

Dividing the activities and tasks into implementable and specific actions allows the simultaneous launch of multiple efforts. Monitoring and coordination will be key activities for the co-chairs and recommendation leaders. This matrix-like structure will provide the flexibility to start new projects along the way as well as to complete multiple tasks within the same time frame.

Members of the Commission and task forces are volunteering their time, which all along has been our most valuable resource. Most of the effort is conducted via webcasts, conference calls, and in small working groups for effective use of resources. We are developing a process to address more significant implementation needs as these ideas, models, and solutions emerge.

Year One Update: Specific Recommendations and Actions to Date

Each following section starts with the original recommendation and is followed by a brief description of the status of the implementation actions and activities related to that recommendation. In most instances, actions and activities are totally consistent with the recommended activities included in the original Pathways Commission Report. At the same time, readers of these updates should not be surprised to find that some specifics of the original recommendations and activities have changed as a result of new input and lessons learned during implementation. That is exactly the kind of evergreen and adaptive process envisioned in the original implementation recommendations.

Recommendation 1: Build a learned profession for the future by purposeful integration of accounting research, education, and practice for students, accounting practitioners, and educators.

Efforts of the Recommendation 1 team are focused on identifying leading practices to integrate professionally oriented faculty more fully into significant aspects of the academy, exploring alternatives that could focus more academic research on questions immediately relevant to the practice community, expanding distribution channels for academic research to practitioners, and developing best practices for enhancing the value of practitioner-educator exchanges (Objectives 1.1, 1.2, and 1.3). To accomplish these objectives, five task forces have been established.

One task force is gathering data related to these objectives—initially through two surveys. The first is directed to accounting department leaders with a goal of developing a list of best practices for integrating professionally oriented faculty into the academy. The second survey is directed to professionally oriented faculty to collect their experiences of best approaches for becoming integrated into the academy. Before the end of 2013, we will be able to share initial findings from these survey projects.

To begin developing a model, several accounting firms will identify processes currently in place for communicating with departing employees (including both retiring partners and professional staff) about opportunities for pursuing academic careers. To begin, this task force is collecting data about the processes firms generally use to direct interested professionals to the AAA Executive Affiliates Program (a program created by the AAA to connect universities to executives from participating firms who would like to
Recommendation 3: Reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution's mission.

During this first year an initial task force has begun identifying the qualities of effective teaching, how institutions recognize quality teaching, and the tools needed to demonstrate it. They have begun developing a questionnaire to gather information during fall 2013 about how institutions reward effective teaching. Finally, in the coming months, the task force will begin initiating discussions with key stakeholders concerning the efficacy of establishing a National Center for Accounting Education Excellence as a catalyst for accomplishing this recommendation.

Recommendation 4: Develop curriculum models, engaging learning resources, and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum.

Of the seven recommendations set forth in the Pathways Commission Report, this recommendation is easily the most complex and will take the longest time to truly complete. While having only three objectives, it sets forth 15 different action items. Currently, we are focusing on four key action items: Action Items 4.1.1, 4.1.2, 4.1.3, and 4.1.6, which encompass defining the accounting common body of knowledge, articulating signature pedagogies, and identifying technologies and technological advances in both education and the profession.

Three task forces have begun work on these action items. The Accounting Common Body of Knowledge (ACBOK) Task Force is reviewing the competencies identified in recent years by U.S. and international professional societies and organizations (including those compiled in Chapter 7 of the original Report) and beginning development of a knowledge, skills, and competencies framework to constitute the ACBOK. Referencing existing accounting educational frameworks from across the wide community of organizations, the ACBOK Task Force's plan is to map the body of knowledge to an extant learning framework (e.g., Bloom's Taxonomy). When this is completed in late 2013, the task force will begin obtaining feedback on ACBOK from professional and academic constituencies (e.g., AAA, IMA, AGA, firm or company practitioners, AICPA, etc.) so as to achieve alignment with and commitment from broad constituencies.

The goal of the Signature Pedagogy Task Force is to identify an effective suite of signature pedagogies for delivering the ACBOK and this task force is beginning with exploration of the signature pedagogy literature from across professional disciplines. With plans to identify advantages and disadvantages of implementing a suite of signature pedagogies for accounting, the task force will collect data from accounting faculty in the fall to begin cataloging effective pedagogies currently in practice and to fine tune a suite of approaches to creating effective learning experiences in accounting programs. The task force plans to gather feedback on its emerging recommendations from across professional and academic constituencies (e.g., AGA, AAA, AICPA, IMA, IIA, etc.) as to achieve alignment with and commitment from these constituencies.

The third team, the Technology Task Force, is identifying technologies being developed or used in business and accounting practice that must be an included part of a truly relevant accounting curriculum and body of knowledge. In addition, the task force is identifying the teaching and instructional design technologies that could be used for signature pedagogies and teaching of the ACBOK. This task force is currently identifying best practices in using technology to enhance student learning and establishing a process to support faculty being continuously updated about technology used in both practice and teaching.
Recommendation 5: Improve the ability to attract high-potential, diverse entrants into the profession.

Similar to Recommendation 4, Recommendation 5 has a number of action items (16) that will require a number of years to fully address. During this year, two task forces were established that are focusing on the two more time-consuming action items, 5.1.3 and 5.2.1. The task force focused on creating an Advanced Placement curriculum and examination in accounting (Action Item 5.1.3) has made significant progress during the past six months. In March 2013, members of the Pathways Commission met with the College Board in New York to discuss the necessary steps for creating an Accounting Advanced Placement curriculum and examination. Steps include developing a high school AP course, meeting standards similar to those for AP courses in microeconomics, macroeconomics, and statistics, and determining how the examination would be implemented in high schools and possibly community colleges and how credit would be accepted at universities in the United States. Initial efforts have included surveying accounting department leaders to determine their attitudes toward accepting AP credit. As part of understanding the process, members of this AP Task Force have attended the annual College Board Advance Placement Annual Conference and consulted with Dan Deines at Kansas State University, who has been piloting a model for this kind of curriculum. In August, preliminary results of the survey will be presented in a panel presentation at the AAA Annual Meeting.

Action Item 5.2.1 requires a task force to build on significant previous efforts related to the design and delivery of the first course in accounting. To begin this task force distributed a questionnaire to C-suite executives and academic leaders designed to facilitate discussion on what all students who enroll in an accounting course should take away from their first experience of accounting (be that an accounting course or another experience). The responses from the questionnaires were summarized and became the basis for an April 27 “lab experience,” which included members of the task force and C-suite executives from accounting firms and the industry.

That meeting was constructed as a visioning session, facilitated by Dan Roam, with the purpose of discovering the ideal first exposure to accounting, regardless of whether that exposure occurs in high school, college, or executive education. Subsequently, a subset of the attendees created a presentation introducing a Pathways Vision Model—a visual portrayal of the perceived versus the actual role and function of accounting in society. The results of these efforts will be shared in a panel presentation at the AAA Annual Meeting and will be used in a wide variety of ways, including posters, presentations, and video representations to be shared online and in an array of venues. Future efforts will include the deployment of the model through various channels (e.g., high schools, community colleges, corporate educators, organizations, and associations). Outcomes will be shared with a new Pathways Task Force being created as a liaison with the Recommendation 4 Task Force working on the Accounting Common Body of Knowledge (ACBOK).

Work has also progressed on a third initiative—more diversity in accounting programs, faculty, and the profession—working through coordination across efforts rather than a Pathways Commission task force. With the AICPA’s National Commission on Diversity and Inclusion getting underway, we decided that, at this time, the Pathways Commission would liaise with the AICPA’s broad-based initiative. We have received a draft series of recommendations from the National Commission on Diversity and Inclusion, which includes the leaders of many professional organizations (NABA, ASCEND, ALPHAs, etc.); state societies; and leaders from business and industry, government, and education. The initial recommendations include consolidating activities across organizations and some new initiatives designed to expose younger people and underrepresented and underserved minorities to the profession. Additional conversations will take place over the summer as the National Commission’s recommendations continue developing. The Pathways Commission will continue liaising with this effort and consider the best ways to continue its involvement in this important issue.

Recommendation 6: Create mechanisms for collecting, analyzing, and disseminating information about the current and future markets for accounting professionals and accounting faculty.

During the current year, we focused on implementing parts of the objectives related to establishing a committee on information needs; projecting future supply, demand, and competencies for accounting professionals; and the supply, demand, and competencies for accounting faculty in higher education. (Objectives 6.1, 6.2, and 6.3 of the Pathways Commission Report)—along with responding to the data needs of other Pathways Task Forces. The task force held a two-day meeting to discuss the data needs identified by the Pathways Commission, to bring together academics studying issues similar to those raised by the Pathways Commission, to identify existing data sources that could be used to answer the questions posed by the Pathways Commission, and to discuss data development and archiving processes. The group identified the National Center for Higher Education Management Systems (NCHEMS) and Bentley University’s Center for Marketing Technology as key partners for constructing and implementing data-gathering efforts.

Two major initiatives have focused on objectives set forth related to supply, demand, and competencies of professionals and faculty. A survey is being distributed to 1,100 accounting department leaders to begin collecting relevant information about accounting faculty, students, and programs. The task force envisions this data will be updated annually. To begin gathering information about accounting professionals, another initiative undertaken was to commission an outside third party with experience in data collection to determine the number of accounting and tax degrees awarded as reported to the U.S. Department of Education. Data from 1965 through 2011 will be broken down by gender, race, and other variables and will compare accounting to finance, other business majors, and overall university degrees awarded.

Finally, the task force is coordinating development and distribution of the following surveys (as discussed previously in this document): (a) professionally oriented faculty (from Pathways Recommendation 1), (b) doctoral program directors (from Pathways Recommendation 2), (c) technology used in practice and taught in courses (from Pathways Recommendation 4), and (d) Advanced Placement curriculum and examination in accounting (from Pathways Recommendation 5).

Over the next 12 months, this team will also pursue the following: (a) begin discussions about creating and populating a national committee on information needs, (b) evaluate and disseminate information on completed surveys, (c) consider how to forecast information on future demand for accounting professionals (model development), (d) consider how to use alternative data sets (e.g., census data, NASBA’s data, etc.) to quantify the value of an accounting degree, (e) respond to additional survey requests from Pathways Commission task forces, and (f) develop a database of high school accounting teachers.

Recommendation 7: Convert thought into action by establishing an implementation process to address these and future recommendations by creating structures and mechanisms to transition accounting change efforts from episodic events to a more continuous, sustainable process.

This recommendation is solely about implementation of the rest of the original Pathways Commission Report. Accordingly, the preceding sections constitute the first-year update on the progress of
implementation of Recommendation 7. Perhaps there will be readers who are somewhat surprised by the degree of activity during this first year. Some may wonder why more has not been accomplished thus far. The answer to both is “stay tuned!” This first year represents the beginning of a marathon, not a sprint. The focus of this recommendation is twofold: build a process for the future that can drive change and launch specific ideas and actions through that process. The first element has been the focus of this first year: the second element, as noted in the actions described throughout this update, is ongoing effort, which we believe is off to a very solid start. Engaging the community in a broad sense and beginning efforts in key challenging areas have been our priorities. Continuing the work described here and expanding engagement more formally across stakeholders, including creation of a stakeholders group comprising insightful colleagues from our original group of supporting organizations, associations, businesses, and beyond.

Outreach and Communications

As the implementation process becomes even more robust, accomplishing the implementation of multiple recommendations will require even more involvement by interested stakeholders. In addition, advocating change will require significant communication to develop among stakeholders and other interested parties a genuine understanding of what is contemplated, why it is important to implement these changes, and how it can be done. To address this need, during this first year, the co-chairs and sponsoring group members have been very active in outreach to a range of interested parties. In addition, there has been a significant focus on communicating the existence of the Pathways Commission Report and responding to questions regarding the recommendations and their backgrounds.

The co-chairs and sponsor group members have spoken at more than 30 conferences and other venues, including the Midwest Meeting of the American Accounting Association, the International Accounting Education Standards Board, the California Society of CPAs, the Missouri Society of CPAs, and the Teachers of Accounting in Two-Year Colleges (TACTYC). Through these presentations, we have reached almost 3,000 academics, practitioners, and others interested in the effort. These audiences have been engaging and not at all hesitant to share their views, which is exactly the kind of dialogue that will enhance the ultimate success of this effort. The Pathways Commission plans to continue outreach efforts so that as many people as possible are aware of the effort and can have input in multiple ways. To follow the progress of the implementation effort and share your comments and ideas, please visit www.pathwayscommission.org.

References


www.pathwayscommission.org

Appendix A

Participating Organizations

114th Partnership
AACSB
American Accounting Association
American Institute of CPAs
Arizona State University
Association of Latino Professionals in F&A
Association of Government Accountants
Austin Community College
Bailwark Data Systems
Baylor University
Belmont University
Beta Alpha Psi
Boston College
Boston Scientific
Brigham Young University
The Citadel
Cagroup
Caigroup - Citi Markets
Colorado State Society
Colorado State University
Columbus State University
Creative Action Learning Solutions
Creighton University
Deloitte
Devry University
Digital Roam, Inc.
DiSanto, Priest & Co.
Dixon-Hughes
Emory University
Ernst & Young
Financial Executives International
Federation of Schools of Accountancy
Grant Thornton
Hoover High School
Indiana University
Institute of Internal Auditors
Institute of Management Accountants
Johnson & Johnson
Kansas State University
Kennesaw State University
Kentucky Society of CPAs

KPMG
KPMG Foundation
Massachusetts Institute of Technology
Miami University
Michigan State University
Minnesota State Board
National Association of Black Accountants
National Business Education Association
North Carolina State University
North Texas University
Northeastern University
Northern Illinois University
Northern Virginia Community College
Notre Dame University
PricewaterhouseCoopers
Purdue University at Calumet
Santa Fe College
Scranton University
Tech Ventive
Texas A&M
Texas Lutheran
University of Rhode Island
University of Alabama
University of Arkansas
University of California at Irvine
University of Delaware
University of Georgia
University of Illinois at Champaign-Urbana
University of Memphis
University of Nevada – Las Vegas
University of North Florida
University of North Florida
University of Oklahoma
University of Rhode Island
University of Southern California
University of Southern Illinois
University of Tennessee
University of Texas
Villanova University
Wake Forest University
Western Kentucky University
Wolcott, Lynch Associates
Appendix B

Recommendation Leaders

Jon S. Davis, Professor and the R.C. Evans Endowed Chair in Business, University of Illinois at Urbana-Champaign (Recommendation 1 Co-Leader)

Ellen J. Glazerman, Executive Director EY Foundation/America’s Director of University Relations (Recommendation 5 Co-Leader)

Sanjay Gupta, Associate Dean for MBA and Professional Master’s Programs and Russell E. Palmer Endowed Professor in Accounting, Michigan State University (Recommendation 6 Co-Leader)

Dana R. Hermanson, Professor and Dinos Eminent Scholar Chair of Private Enterprise, Kennesaw State University (Recommendation 2 Co-Leader)

William W. Holder, Dean and Alan Casden Dean’s Chair, University of Southern California (Recommendation 3 Co-Leader)

Gail Hoover King, Professor of Accounting, Purdue University at Calumet (Recommendation 4 Co-Leader)

Terry Shevlin, The Paul Merage Professor of Accounting, University of California at Irvine (Recommendation 2 Co-Leader)

D. Scott Showalter, Professor of Practice, North Carolina State University (Recommendation 1 Co-Leader)

Mikel G. Tiller, Chair of Accounting Graduate Programs, Indiana University (Recommendation 5 Co-Leader)

Jack E. Wilkerson Jr., Professor and Academic Director of Accounting Programs, Wake Forest University (Recommendation 4 Co-Leader)

Jan R. Williams, Dean and Professor of Accounting Emerita, University of Tennessee (Recommendation 3 Co-Leader)

Jim Young, Department Chair and Crowe Horwath Professor, Northern Illinois University (Recommendation 6 Co-Leader)

Task Force Chairs and Members

Task Force 1.2

Chair: Finley Graves, University of North Texas
Jim Fuehrmeyer, Notre Dame University
David Greene, Indiana University
Frank Buckless, North Carolina State University
Denny Beresford, University of Georgia
John Hepp, Grant Thornton LLP

Task Force 1.3

Chair: Howard Enge, University of Illinois/Deloitte
Kevin Roach, Texas A&M University
Tim Bell, University of North Florida
Jim Cook, EY (retired)
Charles Davis, Baylor University
Kurt Gardner, American Accounting Association

Task Force 1.4

Fran Ayres, University of Oklahoma
Mark Peecher, University of Illinois at Champaign-Urbana
Mark DeFond, University of Southern California

Task Force 1.5

Chair: Cindy Bolt-Lee, The Citadel
**Task Force 1.6**
Blane Ruschak, KPMG
Julie Peters, PWC
Kathleen Shoztic, Deloitte
Kristy Chernick, Deloitte
Laura Mills-Lewis, EY
Marianne Bradford, North Carolina State University
Nina Guthrie, Grant Thornton LLP
Bea Sanders, KPMG
Shelley Rhoades, Villanova University
Steve Glover, Brigham Young University

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Mark Peecher, University of Illinois at Champaign-Urbana
Mark Soliman, University of Southern California
Ed O’Donnell, Southern Illinois University

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Doug Boyle, Scranton University
Todd DeZoort, University of Alabama
Divesh Sharma, Kennesaw State University
Juliane Iannarelli, AACSB

**Task Force 3.1**
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Tim Rupert, Northeastern University
Sue Haka, Michigan State University
Mary Stone, University of Alabama
Del Devries, Belmont University

**Task Force 4.1**
Chair: Susan Wolcott, WolcottLynch Associates
Susan Crosson, Emory University
Melanie Thompson, Texas Lutheran University
Barbara Hopkins, Northern Virginia Community College
James Powell, KPMG
Suzanne Viele, Johnson & Johnson
Mark Schneider, Johnson & Johnson

**Task Force 4.2**
Chair: Cathleen Burns, Creative Action Learning Solutions
Kathryn Jervis, University of Rhode Island
Tim West, Northern Illinois University
Tracie Nobles, Texas State University, San Marcos
Margaret Lenk, Colorado State University
Monte Swain, Brigham Young University
**Task Force 4.3**

*Chair:* Guido Geerts, University of Delaware
Robyn Raschke, University of Nevada–Las Vegas
Brain Sommer, Tech Ventive

**Task Force 5.2**

Dan Deines, Kansas State University
Penny Gold, Kentucky Society of CPAs
Madge Gregg, Hoover High School
Jane Kubasik, 114th Partnership
Steve Wells, Western Kentucky University

**Task Force 5.6**

Pete Wilson, Boston College
Carolyn Wilson, Boston College
Leslie Knowlton, Deloitte
Lisa Koonce, University of Texas at Austin