Accounting Pilot & Bridge Project
In Collaboration With The Pathways Commission

Introduction

As a participant in the Accounting Pilot and Bridge Project (APBP), you have been selected to participate in a survey. As the letter you received from Dan Deines indicates this survey is VERY important. A large response sends a clear signal to the College Board about the high level of interest and the strong commitment of high school accounting teachers to the creation of AP Accounting. Please take 15 minutes from your very busy schedules to complete the survey as soon as possible. The survey is concerning high school environments, high school business courses, and high school accounting educators. Your responses to the survey are anonymous and will be used to begin construction of a profile for business/accounting instruction in the secondary education setting. We understand high school business teachers enter the profession through various avenues and expect each person will have individual experiences we hope to capture through your responses. The profile will be used by accounting professionals and post-secondary academics to better understand your unique environment and to reach out and build relationships with both you and your students.

The research being conducted has two objectives. The primary objective is to understand the diversity (1) between high schools and districts, (2) within the business and accounting courses being offered, and (3) across the education and experience of the accounting teachers. The secondary objective is to provide information to The Pathways Commission on Accounting Higher Education, an organization comprised of both accounting practitioners (AICPA) and accounting educators (AAA). The Commission is currently working with the College Board to develop an AP Accounting course for high school students.

Your participation in the survey is appreciated and a necessary component in our efforts to gain an AP designation for college level high school accounting courses. Once the survey is complete, you will be given the option to complete a second survey where you will provide your name and contact information for a chance to win one of five $50 Amazon Gift certificates through a random drawing of those who choose to participate.

Your participation is completely voluntary and you may quit participating at any time. You will not be personally identified based on your answers. The survey will keep participants completely anonymous.

*Due to the authors’ affiliation with universities and Institutional Review Board (IRB) regulations, we are REQUIRED to DISCLOSE the following: We are obligated to identify potential harm you might experience through participation in any survey or experiment. We believe the risk of harm from participation in this survey is minimal. For example, you may experience slight anxiety or frustration as you work through the survey. By continuing, you imply your consent to participate.

Accounting Pilot and Bridge Program (APBP) offered by Kansas State University: This section is related to your experience with Kansas State University’s APBP.

In what year(s) did you complete the three-day APBP teacher training offered by Kansas State University? (please check all that apply):

- 2007
- 2008
- 2009
- 2010
- 2011
- 2012
- 2013
- 2014
Q16 How did you find out about the APBP training being offered the first year you attended?

- A state or district administrator
- Another teacher in my district
- Another teacher outside my district
- Training was discussed at a conference
- APBP website or email from APBP
- Other, please explain

Q17 Thinking about the most recent APBP training that you have attended, please select the top reason or reasons (no more than 2) you chose to attend. Please drag the top reasons into respective boxes.

<table>
<thead>
<tr>
<th>First Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>Have begun to implement material from prior training, need review of complex topics</td>
</tr>
<tr>
<td>Encouraged by state or district administrators to attend</td>
</tr>
<tr>
<td>To enhance my current accounting curriculum</td>
</tr>
<tr>
<td>Attempt to reclassify my course as college prep</td>
</tr>
<tr>
<td>To better prepare students for state testing or competitions</td>
</tr>
<tr>
<td>Other, please specify</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Second Reason</th>
</tr>
</thead>
</table>

Q4 Do you believe APBP training has helped or will help enhance your teaching of business courses?

- Yes
- No, not helpful for accounting courses
- No, not helpful for business or accounting courses
- Other, please explain

Q5 Have you adopted any portion of the APBP college level accounting curriculum into your course(s)?

- Yes
- No
- Other, please explain

If No is selected, then Skip To Do you currently teach at the high sc...
Q6
Please indicate the percent of APBP material you are currently using in your business course(s).

- 100%
- 75-99%
- 50-74%
- 25-49%
- 1-24%

Q13
Are you teaching college level accounting material in your accounting course using the APBP curriculum?

- Yes
- No
- Other, please explain

If No is Selected, Then Skip To Do you currently teach at the high sc...

Q14
How many times have you completed the APBP material with the students at your school?

- 1-2
- 3-4
- 5-6
- More than 6
- None, please explain

Q68
Do you currently teach at the high school level?

- Yes
- No

If No is Selected, Then Skip To Thank you for your participation. ...

Q69
College Level Accounting Courses in High Schools:
This section is related to your experience with college level accounting courses at your high school.

Q10
At your high school, is college level accounting material being taught in an accounting course? Answer this question regardless of whether you teach the course or whether it is recognized by the administration.

- Yes
- No
- Other, please explain

If No is Selected, Then Skip To At your high school, does or will you...
Q11: At your high school, where in the accounting sequence is the college level accounting material offered? (Mark all that apply)
- [ ] First Course
- [ ] Second Course
- [ ] Third Course
- [ ] Other, please explain

Q12: At your high school what is the typical final grade distribution of the students in the college level accounting course (please indicate as a percentage).
- [% make an A (90% or better in the course)]: 0
- [% make a B (80% to 89% in the course)]: 0
- [% make a C (70% to 79% in the course)]: 0
- [% of the students do not pass the course (scoring less than 70%)]: 0
- [Total]: 0

Q7: At your high school, does or will your administration recognize and support teaching college level accounting material in an accounting course?
- [ ] Yes
- [ ] No

If Yes is Selected, Then Skip To In your opinion, should high school s...

Q8: Please explain the barriers to teaching college level accounting material in an accounting course at your high school

Q9: Would you teach college level accounting material in an accounting course if there were no barriers?
- [ ] Yes
- [ ] No

Q15: In your opinion, should high school students be required to take a college level accounting course?
- [ ] Yes
- [ ] No
- [ ] Maybe, depending on (please explain)
### District/State Demographics:

This section is related to the **high school district** and **state** where you currently teach.

### Q19

What is the minimum requirement to teach high school accounting in your school district or institution? (please check all that apply):

- [ ] Associate Degree
- [ ] Bachelor's Degree
- [ ] Master's Degree
- [ ] Teaching Certificate
- [ ] Accounting Experience, please indicate minimum years required
- [ ] Other, please explain
- [ ] Unsure, I am not familiar with the specific requirements

If Unsure, I am not familiar with the specific requirements is Selected, Then Skip To Does your state have a special certificate program for business professionals with a college degree who want to teach high school courses, but do not have a degree in education?

### Q20

If there is a degree requirement to fulfill the minimum requirement to teach high school accounting, is there also a specific "Field of Study" requirement?

- [ ] No
- [ ] Yes

If No is Selected, Then Skip To Does your state have a special certificate program for business professionals with a college degree who want to teach high school courses, but do not have a degree in education?

### Q21

Indicate the "Field of Study" required to teach high school accounting (please check all that apply)

- [ ] A minor in accounting
- [ ] A minor in business (or any business area)
- [ ] Other, please specify

### Q22

Does your state have a special certificate program for business professionals with a college degree who want to teach high school courses, but do not have a degree in education?

- [ ] Yes
- [ ] No
- [ ] Unsure, I am not familiar with the specific requirements

If No is Selected, Then Skip To High School Demographics: This section is related to the high school district and state where you currently teach.

If Unsure, I am not familiar with the specific requirements is Selected, Then Skip To High School Demographics: This section is related to the high school district and state where you currently teach.
**Q23**

In order to teach high school accounting is there a minimum business experience requirement to obtain the special certification?

- Yes
- No
- Unsure, I am not familiar with the specific requirements

If No is Selected, Then Skip To High School Demographics: This section relates to demographics of the high school where you currently teach.

If Unsure, I am not familiar with the specific requirements, Then Skip To High School Demographics: This section relates to demographics of the high school where you currently teach.

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**Q24**

Does the minimum experience requirement include: (indicate all that apply)

- Number of years (indicate number)
- Experience in a position (indicate title of position)

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**Q25**

High School Demographics:

This section relates to demographics of the high school where you currently teach.

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**Q26**

What is the type of high school you are currently affiliated with?

- Public
- Private
- Other, please specify

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**Q27**

What are the estimated number of students in grades 9 -12? (please check one):

- Under 100
- 100-500
- 501-1000
- 1001-1500
- Over 1500

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**Q28**

In which state do you currently teach high school?

- Alabama

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**Q29**

Accounting Courses & Students

This section relates to the accounting courses and students at the high school where you currently teach. The term accounting course means any accounting course including bookkeeping courses.
**Q30**

How is the accounting course or accounting course sequence offered in a school year?

- Block
- Quarter(s)
- Semester(s)
- Full Year
- Other, please explain
- None, no accounting currently offered

If None, no accounting currently offered... Is Selected, Then Skip To Educator Demographics This sect...

**Q31**

At which point is a student allowed to take the first accounting course without special permission (e.g. honors students)?

- Freshmen
- Sophomore
- Junior
- Senior
- Other, please explain

**Q32**

Is there any prerequisite requirements for the first accounting course (for example algebra I or a minimum GPA)?

- No
- Yes, please explain

**Q33**

In your most recent experience (no more than three years), what is the typical or average enrollment in accounting course(s) offered? (please indicate number)

- First Course
- Second Course
- Third Course
- Other, please indicate

**Q34**

In your most recent experience (no more than three years), how would you describe the typical student enrolling in the first accounting courses? (The following GPAs are based on a 4.0 scale)

- A Students with a 3.5-4.0 GPA
- A- /B+ Students with a 3.0-3.49 GPA
- B Students with a 2.5-2.99 GPA
- B-/C+ Students with a 2.0-2.49 GPA
- C Students with less than a 2.0 GPA
In your most recent experience (no more than three years), what percentage of students enrolled in your accounting courses are:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>% Male</td>
<td>0</td>
</tr>
<tr>
<td>% Female</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
</tr>
</tbody>
</table>

One of the recommendations for the Pathways Commission on the future of accounting education is to attract a diverse population to the accounting professions. In your most recent experience (no more than three years), what would you say is the percentage of students enrolled in your accounting classes that are:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>% Caucasian</td>
<td>0</td>
</tr>
<tr>
<td>% African-American</td>
<td>0</td>
</tr>
<tr>
<td>% Hispanic</td>
<td>0</td>
</tr>
<tr>
<td>% Asian</td>
<td>0</td>
</tr>
<tr>
<td>% American Indian</td>
<td>0</td>
</tr>
<tr>
<td>% Other</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
</tr>
</tbody>
</table>

In your most recent experience (no more than three years), which of the following would best describe the level of academic motivation (willingness and desire to do well in school) of the students enrolled in accounting. The typical accounting students' academic motivation is:

- greater than the other students in the school
- generally equivalent to the other students in the school
- less than the other students in the school

What educational resources do you require students use in your accounting courses (please check all that apply and if you teach more than one accounting course please indicate all required materials in every course):

- Textbook, please indicate title (and publisher, if known)
- Accounting software (such as QuickBooks, Sage50, Great Plains), please indicate name of software
- Computerized practice set
- Manual practice set
- Excel
- Other resources used, please indicate

Educator Demographics

This section relates to demographics of the survey participants and is used to help supply data to the Pathways Commission in order to support their work on a College Board AP course and developing future accounting education initiatives. Again, all responses are anonymous and data will be aggregated so no participant will be identified individually.
Ethnicity that you most identify yourself with: (please check one)

- Caucasian
- Hispanic
- African American
- Native American
- Asian American
- Other

Age:

- Under 25

Which degree(s) have you earned? (please check all that apply):

<table>
<thead>
<tr>
<th>Degree(s)</th>
<th>Please list:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Major(s)</td>
</tr>
<tr>
<td>Associate Degree, Major(s)/Minor(s)</td>
<td></td>
</tr>
<tr>
<td>Bachelor Degree, Major(s)/Minor(s)</td>
<td></td>
</tr>
<tr>
<td>Second Bachelor Degree, Major(s)/Minor(s)</td>
<td></td>
</tr>
<tr>
<td>Master Degree, Major(s)/Minor(s)</td>
<td></td>
</tr>
<tr>
<td>Second Master Degree, Major(s)/Minor(s)</td>
<td></td>
</tr>
<tr>
<td>Doctoral Degree, Major(s)/Minor(s)</td>
<td></td>
</tr>
</tbody>
</table>

Have you taken accounting courses for college credit?

- No
- Yes, at the undergraduate level
- Yes, at the graduate level

If No is Selected, Then Skip To Please indicate any additional account...

Display This Question:

- Have you taken accounting courses for college credit? Yes, at the undergraduate level is Selected

Please indicate the number of accounting courses or hours you have taken at the undergraduate level:

Courses

Hours
Q67

Display This Question:

- Have you taken accounting courses for college credit? Yes, at the graduate level

Please indicate the number of accounting courses or hours you have taken at the graduate level:

- Courses
- Hours

Q46

Please indicate any additional accounting training or development you have taken that was not for college credit? (Please check all that apply and indicate estimated the number hours of training or development.)

- An accounting certification review course (e.g. CPA exam review)
- A business or accounting associations 'Continuing Professional Education seminar, course, or webinar (e.g. NBEA meeting sessions on accounting topics; Sale Accounting Societies Accounting Educators Seminars)
- APBP Training
- Other, please indicate
- None

Q47

How many years have you taught at the high school level?

- 1-3 years
- 4-6 years
- 7-10 years
- over 10 years

Q48

How many years have you taught business (non accounting) classes at the high school level?

- 1-3 years
- 4-6 years
- 7-10 years
- over 10 years
- None

Q49

How many years have you taught accounting classes at the high school level?

- 1-3 years
- 4-6 years
- 7-10 years
- over 10 years
- None
Q50
Have you taught a business class(es) for college credit?

- No
- Yes, at my high school through a partnership with a college or university
- Yes, at a local college or university
- Yes, online for a college or university
- Other, please explain

If No is Selected, Then Skip To Please list each business or account...

Q51
How many semesters or years have you taught business classes at the college level?

- Semesters [ ]
- Years [ ]

Q52
What subject(s) have you taught at the college level? (please check all that apply)

- Business
- Accounting
- Economics
- Finance
- Marketing
- Management
- Other, please specify

Q43
Please list each business or accounting teaching certification and endorsement you hold

1 [ ]
2 [ ]
3 [ ]
4 [ ]
5 [ ]
6 [ ]
7 [ ]
8 [ ]
9 [ ]
10 [ ]
<table>
<thead>
<tr>
<th>Q53</th>
<th>Do you have a professional accounting certification?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
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</tbody>
</table>

If No is Selected, Then Skip To Do you plan to pursue a professional ... 

<table>
<thead>
<tr>
<th>Q54</th>
<th>Which of the following accounting certification do you possess? (please check all that apply)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CPA</td>
</tr>
<tr>
<td></td>
<td>CMA</td>
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<tr>
<td></td>
<td>Other, please specify</td>
</tr>
</tbody>
</table>

| Q55 | Display This Question:  
Do you have a professional accounting certification?  
No is Selected  
Do you plan to pursue a professional accounting certification? |
<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Yes, please identify the certification (e.g. CPA, CMA)</td>
</tr>
<tr>
<td></td>
<td>No</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q56</th>
<th>Do you have business experience?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
</tr>
</tbody>
</table>

If No is Selected, Then Skip To Thank you for your participation. ... 

<table>
<thead>
<tr>
<th>Q57</th>
<th>How many years of business experience do you have?</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>1-3 years</td>
</tr>
<tr>
<td></td>
<td>4-6 years</td>
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<tr>
<td></td>
<td>7-10 years</td>
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<tr>
<td></td>
<td>over 10 years</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Q58</th>
<th>What area of business was your experience? (please check all that apply)</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>Accounting</td>
</tr>
<tr>
<td></td>
<td>Marketing</td>
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<tr>
<td></td>
<td>Finance</td>
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<tr>
<td></td>
<td>Management</td>
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<tr>
<td></td>
<td>Human Resources</td>
</tr>
<tr>
<td></td>
<td>Enterpreneur</td>
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<tr>
<td></td>
<td>Other, please specify</td>
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</tbody>
</table>

Q59
Please indicate the highest position/job title held while working in business:

Q60
Thank you for your participation.

Once you submit the survey, you will be redirected to a separate survey for an option to enter in the Amazon gift card drawing.