You have unlocked your survey. When you have finished editing, please lock your survey again.

Read this first!

The Pathways Commission was created in response to the US Department of the Treasury’s recommendation that the academic arm (American Accounting Association) and the practice arm (American Institute of Certified Public Accountants) work together toward the continuing improvement of the accounting profession, with particular focus on the significant roles played by accountants in serving the public interest. One of the Commission’s most important tasks is to take actions to ensure that we continue to attract and retain the best and brightest people in the accounting profession.

The purpose of this survey is two-fold. First, we wish to stimulate thoughtful discussion about the accounting academy embracing the creation of Advanced Placement courses in the United States. We believe that the time is right for the course to be put in place. Second, we wish to better understand where the leadership in accounting academia stands with respect to such courses, and in particular, where the best path should lead.

Facts:
- The Advanced Placement Program® (AP) offers college-level coursework and end-of-course exams which are specifically designed for high-quality students, delivered by well-trained educators, and continuously monitored for quality by the College Board. Over 90% of four-year institutions in the United States grant college credit and/or course exemption for AP courses.
- Students who take AP courses tend to be among the best and brightest high school students in the country.
- Research demonstrates that students who perform well in AP courses perform at least as well as, and often better than, other students in related college courses.
- Research also demonstrates that students who successfully complete AP courses are more likely to "major" in a related academic discipline when they begin college.
- The Pathways Commission believes that the creation of a national AP test in accounting is a critical element in ensuring the continuing success of the accounting profession, allowing us to be among finance, economics, and the sciences in competing for high performing students who expect (and whose parents expect) there will be AP courses available in desirable professional disciplines.

Instructions:
The following questions are intended to help the Pathways Commission better understand current attitudes toward the creation of an AP Accounting course.

As you answer the following questions, assume the following:
- An AP Accounting course that has been developed by academic experts with the highest possible care
- High-quality course materials that are delivered by well-trained teachers in "live" classrooms serving as coaches/facilitators/discussion leaders
- AP tests that are demonstrably valid and reliable measures of student knowledge of accounting
- Students who are well above the average high school student in ability and motivation

Q1

1. What is the name of your college/university?

Q2

2. Which of the following best describes how your institution teaches the first year of accounting courses?

- One semester of financial accounting and one semester of managerial accounting
- A two-semester course sequence that is ~70% financial accounting and ~30% managerial accounting
- Two quarters of financial accounting and one quarter of managerial accounting
- Other (please describe below)
3. I believe that my department would choose to give credit for an AP course:

<table>
<thead>
<tr>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither Agree nor Disagree</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>in Financial Accounting,</td>
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<tr>
<td>in Managerial Accounting,</td>
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</tr>
<tr>
<td>that covered both Financial and Managerial Accounting, but with a strong emphasis on Financial,</td>
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<td></td>
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</tr>
<tr>
<td>that covered both Financial and Managerial Accounting, but with a strong emphasis on Managerial,</td>
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</tbody>
</table>

4. Assuming that the AP course covered both Financial and Managerial Accounting with roughly equal emphasis, I believe that my department would choose to give credit for:

<table>
<thead>
<tr>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither Agree nor Disagree</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>a financial accounting course.</td>
<td></td>
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<tr>
<td>a managerial accounting course.</td>
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</tbody>
</table>

5. What are your greatest concerns with respect to the granting of credit for an AP course in Accounting (e.g., quality of teaching materials, student quality, etc.)?

6. Your name (optional):