PATHWAYS COMMISSION

QUESTION #3: HOW DO WE ELIMINATE STRUCTURAL IMPEDIMENTS OR BETTER ALIGN EXISTING SYSTEMS TO ENHANCE EFFECTIVE ACCOUNTING EDUCATION?

Discussion Leaders -
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Explanation of Issues/Questions

- **External**
  - CPA licensure
  - Other professional designations
  - Accreditation
    - Institutional accreditation (regional)
    - Business and accounting program accreditation (AACSB & ACBSP)

- **Internal**
  - University structure
  - Business unit
  - Accounting unit
  - High school
Resources/References

- AACSB accreditation standards
- ACBSP accreditation standards
- NASBA’s Accountancy License Library
- Pathways Commission – Issue #2 document
Major Observations

- CPA licensure – diversity of education standards, UAA promotes consistency, less than ideal, impact of IFAC and PCAOB
- Other professional designations – no licensing, requirements vary (CIA, CMA, CGFM)
- Program accreditation – less restrictive
- University/accounting unit – may be more restrictive, primary opportunity for enhancement
- High school - AP and dual credit acceptance
Working Issues

- **Curriculum**
  - Pre-professional environment teaching and affirming broad responsibilities (value proposition)
  - Better balance between technical content and professional skills

- **Faculty**
  - Inclusion and rewards for professionally qualified faculty to improve mix of different faculty backgrounds
  - Academic and professional structure to gain experience and retain currency

- **Alternative structure** – final year in professional school of accountancy
Open Items about Working Issues

- Further development of faculty working issues – incentive structure inconsistencies with professional goals
- Accreditation role - standards and processes (institution, business & accounting program)
Items Not Pursued

- CPA licensure – diversity of education requirements in multiple CPA jurisdictions
- Other professional designations
- High school
Next Steps

- Integrate feedback from public meeting
- Further development of faculty issues – recommendations related to incentive structure
- Consider role of accreditation, both institution (regional) and program (AACSB, ACBSP)