

# Members in Education

September 1999

AICPA

## AICPA Board of Directors Endorses Vision-Aligned Academic Framework

### *Competency Definitions Now Available*

In July 1999, AICPA Board members unanimously endorsed the development of an online competency framework for academic use, the *AICPA Core Competency Framework for Entry into the Accounting Profession* (the Framework). It lays the foundation for progressive curriculum change and provides resources for educators to implement the Vision in academe. AICPA President Barry Melancon believes the Framework is a fundamental starting point for the creation of a new, opportunity-filled accounting profession. "Academic support is a necessary precedent to the profound changes forecasted for the profession. I urge all educators to embrace the future promise of the profession, exercise their powerful influence and utilize the Framework to critically evaluate curricula and teaching methods in place to effectively develop incoming professionals as valued business advisers."

The Framework supports a paradigm shift from a content-driven to a skills-based

curriculum. At this stage in its development, the Framework identifies core functional, personal and broad business perspective competencies that are universally applicable to a diverse and growing array of accounting career options. Course listings are not pre-

scribed and competencies are not ranked in any way to be flexible to varying institutional environments, resources and missions. Soon to be provided through the Framework are sample strategies and best practice classroom techniques which academics can utilize to address the development of requisite competencies (Phase 2) as well as a curriculum evaluation tool (Phase 3).

AICPA Vice Chair and former Accounting Education Change Commission (AECC) member Bob Elliott views the Framework as a logical and valuable extension of the work of the AECC. "It reflects the needs of the profession at large since it is based largely on the national, grass-roots consensus obtained in the CPA Vision Process. It

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cpa vision  
process

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## From the Editor's Desk...

This issue highlights the first phase of roll-out for the *AICPA Core Competency Framework for Entry Into the Accounting Profession*. Requisite competencies for success in the future envisioned profession are now defined and have been endorsed by the AICPA Board of Directors.

Phases 2 and 3 of the Framework project will aim to support academics in the development of these competencies. Stay tuned for continued coverage of this significant initiative.

—Elizabeth Koch, *Editor*

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continues to emphasize the importance of skills-based learning and a commitment to life-long learning. However, the online access to current, peer-reviewed benchmarks and the evaluation tool will help take the AECC recommendations to the next level.”

Jerry Searfoss, Chair of the AICPA Accounting Education Executive Committee (AECC), applauds the work of the AECC commissioned Pre-Professional Competency Task Force, chaired by Paula Thomas, Middle Tennessee State University, responsible for creating the Framework which will continually capture new best practices and resources. “It will be an excellent one-stop-shopping resource to obtain the latest information on curriculum development and innovative teaching practices.” This information will come from sources within and external to the AICPA, including upcoming faculty development initiatives from the American Accounting Association (AAA). See CD-ROM Technology Toolkit story on page G4.

Stakeholders such as employers, students, accreditation boards and educators will want to know whether accounting programs and individual courses are aligned with the Framework. The evaluation tool to be incorporated in the Framework facilitates this comparison.

Jane Rubin, Director of Accounting Accreditation, AACSB, enthusiastically responded to preliminary reports on the Framework at a recent Joint AICPA Education Committee Meeting. “What’s so exciting about the Framework is its consistency with the direction of accounting accreditation change. At the AACSB, we have labored to broadly redefine accounting accreditation standards to encompass the profession’s future and evolving learning environments. The Framework similarly takes a broad view of the accounting profession. Its evaluation tool will be flexible and can be customized according to individual, institutional missions. It will provide a practical, competency-based approach to curriculum review and sets the stage for student outcome assessment—

### Outline of Competency Definitions per the AICPA Core Competency Framework for Entry into the Accounting Profession

#### Functional Competencies

- Decision Modeling
- Risk Analysis
- Measurement
- Reporting
- Research
- Leverage Technology to Develop and Enhance Functional Competencies

#### Personal Competencies

- Professional Demeanor
- Problem Solving and Decision Making
- Interaction
- Leadership

- Communication
- Project Management
- Leverage Technology to Develop and Enhance Personal Competencies

#### Broad Business Perspective Competencies

- Strategic/Critical Thinking
- Industry/Sector Perspective
- International/Global Perspective
- Resource Management
- Legal/Regulatory Perspective
- Marketing/Client Focus
- Leverage Technology to Develop and Enhance a Broad Business Perspective


essential elements of the accreditation review process.”


An outline of the requisite competencies identified in the Framework is provided above. Full descriptions of these competencies were distributed at the Annual Meeting of the AAA last month. The competency descriptions will also be shortly made available online at [www.aicpa.org](http://www.aicpa.org). The next phases of Framework development include the identification and mapping of best practices that directly address competency development and the creation of a curriculum and/or course evaluation tool.

Bill Holder, University of Southern California and AICPA Board member, highlights a key aspect of the Framework. “It’s important to note that the competency recommendations contained within the Framework are, and almost certainly always will be, broader than the scope of the CPA Exam. The Framework provides a blueprint for success in business, beyond the standards of licensure designed to protect the public interest.”

Based on the requests for information thus far, it appears that the Framework is precisely the guidance many academics are seeking to proactively address future professional needs. In addition to the presentation at the AAA annual meeting last month, there will be several opportunities to receive in-depth information on the Framework at upcoming academic meetings. In 1999, these meetings include the AICPA Annual Accounting Educators Conference in Framingham, Mass. on Nov. 12–13 (see opposite page to register), the Colloquium for Accounting Education Change in Sedona on Nov. 5–6 and the Annual Meeting of the Federation of Schools of Accountancy in Orange County, Calif. on Dec. 5–7. This supplement will also continue to provide updates as the next phases of development roll out.

For more information contact:

 [ekoch@aicpa.org](mailto:ekoch@aicpa.org)

 Liz Koch, 212/596–6219

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**Elizabeth Koch**, supplement editor  
212/596–6219; [ekoch@aicpa.org](mailto:ekoch@aicpa.org)

**Ellen J. Goldstein**, *CPA Letter* editor  
212/596–6112; [egoldstein@aicpa.org](mailto:egoldstein@aicpa.org)

**1999 AICPA Accounting Educators Conference  
IMPLEMENTING THE CPA VISION IN ACADEMIA  
Nov. 12–13, 1999  
Sheraton Framingham Hotel, Framingham, Mass.**

<b>Time:</b>	<b>Friday, Nov. 12, 1999</b>
7:00–8:00am	Continental Breakfast
8:00–8:15am	Introduction, Gerald Smith, 1999 Program Chair
8:15–9:00am	The AICPA Vision and Implementation Strategies, Nita Clyde, Clyde Associates
9:00–10:15am	AICPA Core Competency Framework for Entry into the Accounting Profession, Don Pallais, CPA; Paula Thomas, Middle Tennessee State University
10:15–10:30am	Break
10:30–11:00am	Pilot Study—Using the Framework to Assess Curricula, Kevin Michel, University of Maryland
11:00–11:30am	Technological Competence, Amy Ray, University of Tennessee, Knoxville
11:30am–12:00pm	Collaboration Award Presentation
12:00–1:15pm	Luncheon with Interest Group Breakouts
1:15–2:30pm	A Perspective on Competency-Based Learning, Peter R. Wilson, Boston College
2:30–3:35pm	Concurrent Cases (The Professor/Practitioner Case Development Program)
3:35–3:55pm	Break
3:55–5:00pm	Concurrent Cases, repeated
6:00–7:00pm	Networking Reception

<b>Time:</b>	<b>Saturday, Nov. 13, 1999</b>
7:00–8:00am	Continental Breakfast
7:00–8:00am	AICPA On-Campus Champion Breakfast
8:00–8:15am	AICPA Education Activities Update
8:15–9:30am	CPA Exam Update, William W. Holder, University of Southern California
9:30–9:40am	Break
9:40–10:45am	Concurrent Cases
10:45–10:55am	Break
10:55am–12:00pm	Concurrent Cases, repeated
12:00pm	Conference Adjourns

**Recommended CPE: 12 hours**

**For further information or to register, please call 888/777-7077. Register by 9/30/99 and save \$50!**

## REGISTRATION FORM

**Mail to:** AICPA Meetings and Registrations, P.O. Box 2210, Jersey City, N.J. 07303-2210. **Fax to:** AICPA 800/870-6611 (credit card registration only). **Phone:** 888/777-7077 (credit card registration only).

	AICPA Member	Non-Member	On-Campus Champion
M1 Regular Registration	\$245	\$275	\$200
M2 Early Bird Registration (by 9/30/99)	\$195	\$225	\$150

Last Name	First	MI
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College/University Name or Affiliation
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Street Address	Suite	P.O. Box
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City	State	Zip Code
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Business Telephone	E-mail
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Nickname for badge	Fax
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*Please answer all that apply:*

AICPA Member? ☐ Yes ☐ No

Member # \_\_\_\_\_ (Member number required for discount)

Full payment must accompany registration.

My check for \$ \_\_\_\_\_ payable to the AICPA is enclosed.

OR Please bill my credit card:

☐ Visa ☐ MasterCard ☐ Discover ☐ American Express

Card # \_\_\_\_\_ Exp. Date: \_\_\_\_\_

Signature: \_\_\_\_\_ \$Amt: \_\_\_\_\_

In accordance with the Americans with Disabilities Act, do you have any special needs?

☐ Yes ☐ No (If yes, you will be contacted.)

BATES# \_\_\_\_\_ (AICPA use only)

**HOTEL INFORMATION:** Reserve your hotel accommodations directly. Call the Sheraton Framingham Hotel at 508/879-7200 by Oct. 14, 1999. After Oct. 14, rooms will be on a space available basis only. Identify yourself as an attendee of the AICPA Accounting Educators Conference in order to obtain the group rate of \$110 per night for a single/double room. To guarantee your room for late arrival, a credit card number or first night's deposit is required.

**CANCELLATION POLICY:** Full refunds will be issued on written cancellations received by Oct. 22. Written cancellations received after Oct. 22, but before Nov. 5, will be issued a refund less a \$75 administrative charge.



## AICPA Distinguished Achievement In Accounting Education Award

The Institute has bestowed its 1999 Distinguished Achievement in Accounting Education Award on Dr. R. Glen Berryman. The Award recognizes full-time college accounting educators distinguished for excellence in teaching and for national prominence in the accounting profession. Dr. Berryman is Professor Emeritus of Accounting at the University of Minnesota.

Dr. Berryman taught at the University for 37 years until his

retirement in 1995. During that time, he served three separate terms as chair of the department.

He is the recipient of various teaching awards and has been honored for his excellent teaching, professionalism and his devotion to preparing his students for professional life.

His commitment to professional activities at the national level include having served as Chair of the AICPA Accountancy Theory Subcommittee and NASBA's CPA Examination Review Board. He also served as a member of the AICPA Board of Examiners, the American Accounting Association's Professional Examinations committee, and the Institute of Internal Auditors' Board of Regents.



## Seeking AICPA Tax Fellow

The Tax Division of the AICPA invites applications from faculty members to be a Tax Fellow at the AICPA in Washington, D.C., from Jan. through July of 2000.

The Tax Fellow will work directly with the professional staff (tax team) of the Tax Division. The Tax Division is routinely looked to by Congress, the Treasury Department, the IRS, GAO and other relevant agencies for authoritative input and advice on legislative, regulatory and administrative matters that relate to taxation.

Activities of the Tax Fellow are likely to include assisting in the development of positions on tax law and policy issues which are of importance to the accounting profession, advocating improvements to the tax law that will benefit the public, assisting the tax team in various research projects, and participating in Tax Division committee projects and special task forces.

While salary will not be provided, the

Tax Fellow will be provided with a housing stipend. Applications are due no later than Sept. 15, 1999, and should include a letter of interest and a curriculum vita highlighting appropriate practical experience. Application materials should be sent to:

Gerald W. Padwe  
Vice President-Taxation  
AICPA  
1455 Pennsylvania Avenue, N.W., 4th floor  
Washington, D.C. 20004-1081

## Other Newsletters of Interest to Educators

Based on comments from a recent *CPA Letter* Readership Survey, many respondents are looking for specialized information that may be obtained through related Institute publications. The following publications are available online.

*Uniform CPA Examination CIC Alert*—The Joint AICPA/NASBA Computerization Implementation Committee (CIC) issues this Alert periodically and tracks the

progress of efforts towards a computerized licensure examination for the accounting profession.



[www.aicpa.org/members/div/examiner/reforma.htm](http://www.aicpa.org/members/div/examiner/reforma.htm)

## Specialized *CPA Letter* Supplements

Besides this education supplement, the AICPA publishes specialized inserts to *The CPA Letter* targeted to other member segments, including public practice, industry and government. These specialized supplements are organized on the Institute Web site under *The CPA Letter*. For those employed in an academic setting—but not in a teaching capacity—these other supplements are likely to be more relevant. For example, in the Sept. issue of the government supplement, an article addresses the new GASB proposal for public colleges and universities. This proposal provides accounting and financial reporting guidance for public colleges and universities in their separately issued financial statements.

## CD-ROM Technology Toolkit

The first product of the alliance between the AICPA and the AAA on faculty development will soon be available for distribution. The Technology Toolkit CD-ROM that is being developed in consultation with Daniel Madigan, Director of the Center for Teaching, Learning and Technology at Bowling Green State University, will include at least seven successful examples of the integration of technology into the learning experience and the curriculum. The projects selected for the CD will demonstrate the innovative use of technology to support students' learning the knowledge and skills they will need to become accounting professionals in the rapidly-changing business world. In addition, guidance will be provided to facilitate replication of these technology integrations by a broader spectrum of faculty.

Educators who attended the AAA annual meeting in San

Diego last month had an opportunity to preview a couple of the CD demonstrations at one of the concurrent sessions. Julie Smith David of Arizona State University demonstrated how, in her Enterprise Models & IT Solutions class, students "learn how to learn" complicated enterprise resource packages and develop their critical thinking skills through evaluating both business processes and application software. Barry Rice demonstrated his use of multimedia combined with traditional classroom delivery to support students' individual learning styles and independent learning.

The Technology Toolkit CD is expected to be available by the end of the calendar year. Because the AAA's solicitation yielded many more exciting examples of technology integration than could be captured in the first project, a supplement to the CD is planned. It will be a web-based resource linked to the CD.