

# **The Bedford Report Future Accounting Education: Preparing For The Expanding Profession**

## **EXECUTIVE SUMMARY**

In 1984 the American Accounting Association's Executive Committee appointed a committee of individuals from various backgrounds with an interest in the future structure, content and scope of accounting education.

The committee studied the features of the expanding accounting profession and the current state of accounting education. The committee's analysis indicates that accounting education as it is currently approached requires major reorientation between now and the year 2000. The committee's recommendations are intended to serve as broad guidelines and to provide direction for those who initiate changes in accounting education.

The committee recommends that colleges and universities (1) approach accounting education as an information development and distribution function for economic decision making and (2) emphasize students' learning to learn as the primary classroom objective. The committee's report includes 28 recommendations. Ten recommendations on the future scope, content and structure of accounting education address the most comprehensive concern of the committee, i.e., that the foundation for a broad education should be obtained from an accountant's collegiate education. Other recommendations are associated with the teaching process, faculty responsibilities, administration, accreditation, professional examination, and economics of accounting education.

The committee suggests a three-phase implementation process to the academic and practitioner communities by the year 2000.