

The Accounting Education Change Commission: Its History and Impact

Chapter 5 PROMOTING CHANGE

The AECC's mandate was to be a catalyst for change throughout all accounting education programs. If all of the grant projects were successful at the grantee institutions but they had no effect on other programs, the Commission would be judged a failure. The goal was to engage all programs in the dialogue for change and encourage each to change in a way that best meets its mission.

To achieve widespread changes, the Commission focused much of its attention on promoting change. In the early years this consisted primarily of convincing constituencies of the need for change and establishing the types of changes needed. In the last half of the Commission's life, it spent more time providing guidance on how to change.

The Commission itself summarized its activities promoting change in the annual reports prepared after each of its first four years. Unfortunately, it ceased preparing annual reports after that, so summarized information on the last three years is not available.

Selling the Need for Change

Most of the presentations and publications by members of the Commission were directed toward selling the need for change. As part of this, they included the main directions for change as summarized in AECC Position Statement No. One, *Objectives of Education for Accountants*. Later promotion efforts focusing on implementing change fell primarily to the grant schools, although the Commission provided forums and otherwise facilitated such presentations and publications.

Promotion activities included official Commission initiatives and activities undertaken by individual Commission members. The official initiatives included the following: (1) published the official Statements of the Commission, (2) summarized the AECC meetings in issues of *Accounting Education News*, (3) published five special issues of *Accounting Education News*, (3) published four annual reports of Commission activities, (4) held five workshops and symposia, (5) distributed materials to stakeholders, and (6) arranged panels and presentations at scores of professional meetings. The first of these is covered in chapter 6, and the rest will be discussed later in this chapter.

In the Commission's first four years, individual members made about 320 presentations to audiences numbering nearly 30,000. In addition, more than 20 articles about accounting education change written by Commission members were published through mid-1993. Among the journals in which they appeared are *The Journal of Accountancy*, *Management Accounting*, *IMA Campus Reports*, *Issues in Accounting Education*, *Accounting Education*, *The Accounting Educator*, *New Accountant*, and *Today's CPA*.

The Commission also distributed many documents to a variety of stakeholders. Issues Statement No. 1 received the widest exposure, including a mailing to Chairs of Boards of Trustees (or Regents) of colleges and universities. The Boyer (1990) report, *Scholarship Reconsidered: Priorities for the Professoriate*, was sent to all accounting department chairs. The Commission sent all its official Statements to deans and accounting department chairs, and it sent several of them to higher university administrators.

The promotion efforts of the Commission did not go unnoticed. A survey in early 1992 (Ehrenreich and Hulme 1992) found that 97 percent of a select sample of deans, accounting department chairs, and senior faculty from top-rated schools had heard of the AECC, as had 91 percent of a random sample of accounting faculty. The message was also getting across, with 90 percent of the former group and 86 percent of the latter indicating a need for moderate to major change in accounting education. The effectiveness of the Commission in carrying the message was not as clear cut, with

62 percent of the select group and 58 percent of the random group having a favorable to very favorable impression of the AECC's activities. However, only 10 percent and 12 percent of the respondents were disappointed or very disappointed with the AECC's efforts.

By the end of its third year, the Commission realized that complacency, or lack of recognition of the need to change, was no longer the main impediment to change. Rather, it was lack of knowledge of how to change and lack of resources to implement the needed changes. The last four years of the Commission's life were devoted mostly to disseminating information on how to change accounting programs, derived mainly from the experiences of the grant schools.

Publications in *Accounting Education News*

The AECC published summaries of its meetings in *Accounting Education News (AEN)*. The meetings were held in various parts of the country and observers were welcome at the meetings, but only about eight or ten observers were usually present. Thus, to keep the activities of the Commission open and known to anyone interested, meeting summaries were made widely available. Minutes were sent to anyone requesting to be on the mailing list. But most effective were the meeting summaries in *AEN*.

In addition to the meeting summaries, the AECC produced five special issues of *Accounting Education News*. These issues had three main topics: (1) information about the AECC's activities in general, (2) descriptions of the findings from the grant projects, and (3) descriptions of change activities at nongrant colleges and universities.

The first special issue in June 1990 highlighted the proposed changes at the first five grant schools. It also included changes being undertaken at the University of Alberta, the University of Idaho, and the University of Southern California. Finally, it contained the request for proposals for the second round of grants, together with a description of what distinguished the grants that were successful in the first round.

The successful grant proposals from the second round were described in the 1991 special issue, together with change activities at Adrian College, the University of Florida, and Michigan State University. Also included was a summary of the "Symposium on Models of Accounting Education."

The 1992 and 1993 special issues of *AEN* included the proposed changes at the two-year colleges that received grants and several articles describing aspects of the change process:

- Description of program changes underway at California State University, Chico, including Curt DeBerg's use of a student journal to encourage development of writing skills
- An overview of the award-winning management accounting course developed by Sherry Mills and Cathleen Burns at New Mexico State University
- John DeNicolò's comparison of the "new age" accounting principles course with the traditional approach
- Curriculum changes at Florida International University
- A summary of methods used to recruit accounting students compiled by the AECC Student Quality Task Force
- Reprint of an article on assessing student learning from *Principles of Good Practice for Assessing Student Learning*, published by the American Association for Higher Education
- Recommendations for those considering curriculum changes by Jay Smith based on his experiences with the Brigham Young University grant project
- Donald Brown's description of a new Introduction to Accounting course at Brock University, that is appropriate where curriculum development resources are limited
- A description by Jeff Harkins of how an accounting course can focus on the development of critical-thinking skills
- Suggestions by Phillip Korb and Gail Wright on how to change accounting textbooks to incorporate AECC objectives

Finally, the 1994 special issue was devoted primarily to progress updates and findings from 11 of the 12 grant projects. It included contact information for the project leaders of all grant projects for anyone who wanted more information about any of the projects.

Workshops and Symposia

The Commission sponsored five self-standing workshops or symposia in addition to many workshops in connection with AAA annual or regional meetings. The first of these focused on the need for change and how to start the change process. The other four addressed findings from the grant projects.

The "Symposium on Models of Accounting Education," co-sponsored with the Education Advisory Committee of the AAA, was held in Dallas, Texas on March 8–9, 1991. After planning for an attendance of 70, the response was so great that more than 200 participants, the physical capacity of the facility, were accommodated. Each session was presented twice, each time to an audience of about 100. Because department chairs were invited to nominate only one person from their college or university, a broad spectrum of schools was represented. The program committee of Fred Streuling, Milton Usry, and Tom Williams of the Education Advisory Committee and Jim Loebbecke, Corine Norgaard, Gary Sundem, and Doyle Williams of the AECC selected the following eight papers for presentation:

- *Reals and Ideals of Accounting Education: Building Educational Leverages on Fundamentals*, Y. Ijiri and S. Sunder
- *A Model of Undergraduate Accounting Education for Life-Long Learning*, G. S. Smith and C. Smith
- *Student Capabilities and Instructional Methods: A Framework for Curriculum Development, Assessment, and Research*, L. Rankin
- *A Comprehensive Model for Accounting Education*, B. Needles, Jr. and H. Anderson
- *Accounting 2000: The First Year*, L. Malgeri and D. Brawley
- *The Role of Information Technology and Information Systems Knowledge in the Accounting Curriculum*, J. Kinard
- *The Role of Doctoral Programs in the Improvement of Accounting Education*, R. Ingram
- *Education for the "Profession" of Accounting*, J. Wheeler

Doyle Williams and Rene Manes gave talks at dinner and lunch, respectively. The program was very well received, especially by those just contemplating or in the early stages of curriculum changes. The program's weakness, as noted primarily by those who had given a great deal of thought to accounting program changes, was the lack of truly innovative approaches to change. The Commission published and distributed the proceedings of the symposium (Norgaard and Sundem 1991).

After this first symposium, the Commission decided that the cost of further broad-based symposia designed to get schools started on program changes was greater than its value. Instead, the Commission directed future resources to workshops on implementation issues.

In January 1994, Brigham Young University hosted a workshop where two grant schools, BYU and Kansas State University, shared their curriculum change experiences with 52 administrators and colleagues from 26 other colleges and universities. The program included model classroom sessions, extensive analysis of the process of planning and implementing curriculum changes, and assessments of the changes by student groups. Feedback from the participants was very positive, indicating that these two grant projects have many elements that are transferable to other programs.

About a year later, in February 1995, an "Introduction to Accounting Workshop" was held in Tempe, Arizona. The Commission received more than twice as many applications to attend as could be accommodated. About 170 participants from a wide variety of colleges and universities, including several two-year colleges, were very pleased with the program developed primarily by Rich Flaherty and Mel O'Connor. They heard about the introductory accounting courses at the following colleges and universities (with presenters):

University of Alabama—R. Ingram
University of Alabama at Birmingham—T. Edmonds
Arizona State University—R. Birney and K. Jones
California State University, Chico—C. DeBerg
University of Illinois—A. Feller
Kansas State University—P. Ainsworth and D. Deines

Kirkwood Community College—M. Tharp and J. Zeller
Massachusetts Institute of Technology—P. Wilson
Mesa Community College—A. Ormiston
Michigan State University—A. Arens
University of Notre Dame—T. Frecka, T. Mittelstaedt, and R. Ramanan
University of Southern California—K. Pincus
University of Virginia—D. Scott

As one example of the impact of this workshop, Bob Eskew of Purdue University wrote the following (excerpted) to Richard Flaherty three months after the workshop:

I want you to know that the AECC program I attended in Phoenix in February has had an impact at Purdue. I was intrigued by Al Arens' explanation of what they had done at MSU [Michigan State University]. I followed up with a phone call....I visited MSU....On the basis of that information, I proposed that we offer an experimental section of our introductory course this fall using the MSU approach modified to fit our circumstances....Thanks to you and the AECC for putting on a program that is responsible for what is likely to be a significant change (improvement) in how we deliver introductory accounting. (Eskew 1995)

In its last year, the Commission sponsored two workshops. The first was held October 17–18, 1996 at the University of Illinois. It focused on Project Discovery, the Illinois/Notre Dame AECC grant project. It was essentially a "how-to" conference for schools that wanted to implement parts of Project Discovery.

The second workshop, "Measuring the Path of Excellence: What Works Well in Accounting Education," focused on assessment and was held on the University of Notre Dame campus on May 29–31, 1997. It explored setting a program's mission and objectives, measuring progress toward those objectives, and modifying the program accordingly. It looked at assessment of courses, both during and after the course, as well as assessment of the entire curriculum. In essence, it put assessment in the context of continuous improvement of accounting programs.

Another workshop, the "Conference on Teaching" held at the University of Notre Dame in June 1991, was influenced by, though not sponsored by, the AECC. The conference proceedings (Frecka 1992) indicate that the conference was "in support of Project Discovery, the joint University of Illinois/University of Notre Dame Accounting Curriculum Development Project." This conference focused on critical thinking, active learning, and technology. Most of the presenters were experts from fields other than accounting. The papers presented were not about Project Discovery; rather, they related to concepts and methods that were inputs to the design of Project Discovery. As such, the proceedings are useful to any faculty wanting to enhance the critical thinking and active learning components of their curriculum.

Videotapes

The Commission produced two well-received videotapes. The first was directed toward convincing faculty of the need for changes and pointing out the directions of that change. The second focused on how to make some of the needed pedagogical changes.

At the 1991 AAA Annual Meeting, the AECC sponsored a plenary session that was taped by Arthur Andersen & Co., which was widely distributed by the Commission. Charles Nessen, Professor of Law at Harvard University, moderated a panel discussion about changes in accounting education. The panel included:

- William H. Beaver, Professor, Stanford University
- Ray J. Groves, Co-Chief Executive, Ernst & Young
- William Livingstone, Vice President, University of Texas at Austin
- Gerhard G. Mueller, Professor, University of Washington
- Stanley A. Pylipow, Senior Vice President and CFO, Fisher Controls International
- A. Marvin Strait, Chairman of the Board, Strait, Kushinsky & Co.
- Richard R. West, Dean, Stern School of Business, New York University

The discussion focused first on the need for reform in accounting education. All panelists agreed on the need for changes. However, there were differences in opinion on the types and degree of changes. The first half of the 90-minute program dealt mainly with defining the problems as perceived by both practitioners and academics. The second half focused more on reasons that students are not as well prepared for professional accounting careers as they could be and what might be done to remedy this. Two areas receiving special attention were the performance evaluation and reward systems for faculty and the role of accreditation in promoting or stifling change. The discussion was entertaining as well as enlightening.

The impetus for the second videotape came from efforts to develop a symposium on teaching skills. Because of the limited exposure of a symposium, the Commission decided to instead develop a videotape that could be viewed by more faculty than could attend a symposium. The program was developed and presented by Professors Thomas R. Dyckman and G. Peter Wilson. Taping took place at the 1992 AAA New Faculty Consortium sponsored by Arthur Andersen & Co. Dyckman spoke on "Teaching Effectively via Discussion and Seminars," and Wilson addressed "Teaching: Structuring and Communicating Knowledge." The videotape continues to have great relevance, and I highly recommend it to anyone trying to improve his or her teaching. It would be especially helpful to Ph.D. students who are preparing for faculty careers.

Panels and Presentations

Much more promotion of the AECC and its activities occurred at the meetings of other organizations than through the Commission's symposium and workshops. The major vehicle for reaching accounting academics was the meetings of the American Accounting Association (AAA). From 1990 through the end of its life, the Commission sponsored sessions at every regional and national AAA Annual Meeting. Commission members made many luncheon and dinner speeches, in addition to plenary and concurrent sessions. In addition, there were presentations about educational change at most other meetings such as the New Faculty Consortium, the Doctoral Consortium, and the annual meeting of the Administrators of Accounting Programs Group.

Other academic organizations, such as the Federation of Schools of Accountancy, generally included the Commission on their annual meeting programs. Most years there was a session on accounting education change at the AACSB annual meeting. In addition to presentations at organized conferences, there were many presentations on campuses, sometimes to the faculty of a single university and often to faculty from several universities in the area.

Commission members also made presentations at a variety of international universities and academic accounting conferences, as described later in this chapter. Although extension of the Commission's activities to an international audience was not a major objective, it was clear that there was great international interest in the Commission's success.

The nature of the presentations changed as the Commission aged. As with publications and workshops, the focus on rallying support for change in the early years (with Commission members delivering much of the message) evolved to a focus on methods of change in the later years (with faculty at grant schools bearing much of the burden). Each of the grant schools made an average of about 20 presentations about its project.

Presentations at nonacademic meetings were more limited. Professional accounting organizations such as FEI and IMA supported the Commission's activities but provided little opportunity for presentations on their annual meeting programs; most presentations were to committees or boards of these organizations. One organization that was more receptive to Commission presentations was the National Association of State Boards of Accountancy, with presentations at least once to all regional annual meetings. The AICPA provided opportunities for the Commission on programs directed toward academics, but not often on programs directed toward practitioners. Some state CPA societies provided a forum for presentations, and several major accounting firms invited Commission members to address their partners and/or recruiting personnel. Although the number of presentations to practitioner groups was reasonably large, the large size of the potential audience made reaching even a moderate percentage of practitioners difficult.

AECC Monographs

To help colleges and universities deal with two of the most difficult aspects of the change process, the Commission published two commissioned monographs. The first monograph was on accounting program assessment (Gainen and Locatelli 1995), which is covered in more detail in chapter 8. The second was on intentional learning (Francis et al. 1995), an expansion on the concept of "learning to learn," which is a major component of life-long learning and a concept central to the objectives of the Commission. It will be described in this section.

Both monographs were written by national experts in the field with assistance from Commission co-authors and advisory/review boards. Both were designed to provide practical help to accounting departments, not to simply provide general guidelines. Further, both monographs received strong positive reviews from outside reviewers. Gerry Mueller concluded that the monographs "are likely to become educational tools in academic accounting departments nationwide" (Mueller 1995). I think it is significant that these monographs were published under the auspices of both the AECC and the AAA as part of the AAA Educational Monograph Series, signifying that these ideas should not die with the Commission but should be carried forward by the faculty development efforts of the AAA.

Shortly after the Commission took a strong position advocating "learning to learn" as a major component of accounting programs, it received several requests to elaborate on the concept and to provide guidelines on how to achieve such a goal. With the guidance of Joan Stark and Jim Loebbecke, the Commission oversaw the publication of *Intentional Learning: A Process for Learning to Learn in the Accounting Curriculum* (Francis et al. 1995). In the words of the authors, the monograph does the following:

It begins with a description of accountants as learners and professionals, and presents a definition of and perspectives on learning to learn. The second chapter introduces a new concept—the intentional learning process—and the attributes of intentional learning as a manageable approach to teaching students to be independent learners. The third chapter presents characteristics of learners that influence their attitudes toward learning and their ability to learn. The fourth chapter discusses the learning process and teaching strategies that can encourage students to learn. Finally, the concluding chapter addresses the implementation of learning to learn in the accounting curriculum, problems to consider in implementing change, and some suggestions for using intentional learning in accounting practice. (Francis et al. 1995, xi)

The monograph defines learning to learn as "a process of acquiring, understanding, and using a variety of strategies to improve one's ability to attain and apply knowledge, a process which results from, leads to, and enhances a questioning spirit and a lifelong desire to learn" (Francis et al. 1995, 6). It helps faculty understand some of the characteristics that affect student learning and how they can use teaching strategies to help students become intentional learners. It is an excellent tool for those faculty who truly want to help students break away from the mold of simply acquiring knowledge and begin the development of a process of learning to serve throughout their lifetimes.

International Exposure

The AECC was intended to focus on accounting education change in the United States. However, its impact had more far-reaching effects. The first international exposure came by chance. Gary Sundem had been named the AAA International Lecturer before accepting the position of Executive Director of the Commission. By the time he made his trip to Japan, Indonesia, Australia, and New Zealand in the fall of 1990, word about the Commission had spread. Most of his presentations were based on AECC activities. Although accounting education systems in each country were different, each with its own strengths and weaknesses, some elements of the AECC changes seemed to apply to each one.

The Commission made no attempt to publicize its activities outside the United States. Nevertheless, requests came for articles and presentations. The AECC was represented on the programs of the annual meetings of the European Accounting Association, the Irish Accounting and Finance Association, the Japan Accounting Association, the Canadian Academic Accounting Association, and the Academic Accounting Association of Australia and New Zealand, as well as at other international conferences. Requests for publications came from Great Britain (Sundem and Williams 1992), Germany (Williams and Sundem 1992), Ireland (Sundem 1995), and Canada (Sundem 1994).

Another fortuitous circumstance allowed further international exposure. In October 1992, the World Congress of Accountants and the accompanying International Accounting Education Conference were held in Washington D.C. Doyle Williams made a presentation on the work of the AECC at the Conference. Further, in connection with the Conference, Gary Sundem arranged for a tour of four grant schools (Brigham Young University, Arizona State University, University of Chicago, and University of Virginia) and the University of Southern California for 21 international delegates. The participants paid for the tour, and the consensus was that the insights gained were well worth the fee.

The United States may be leading the way for today's changes in accounting education, but it is clear that similar forces are fueling change around the globe. For example, Mueller (1995, 5) cites an Australian task force that was set up to explore how to "free up accounting programs to permit the inclusion of a broader range of subjects while maintaining the minimum level of skills felt necessary for professional accountants." Like the AECC, the Australian task force had representatives of the profession (the Institute of Chartered Accountants and the Society of CPAs) and academe (the Academic Accounting Association of Australia and New Zealand). The task force included an indirect reference to the AECC when it stated that "changes in accounting education are already underway in other parts of the world and the task force plans to investigate the suggested changes in these other countries before coming to its own recommended accreditation guidelines" (Mueller 1995, 5). A study for CGA Canada (Boyd 1995, 20) also referenced the AECC-recommended changes: "In our focus groups, CGA students, members and employers have described the role of the modern accountant as being similar to the model identified in the AECC materials."

Other international organizations sponsoring conferences on accounting education change include the International Federation of Accountants, the International Association for Accounting Education and Research, and the United Nations Intergovernmental Working Group of Financial Accounting and Reporting (which invited Doyle Williams to address its members on the work of the AECC). The AECC was certainly not the only impetus for such programs, but it has had a strong influence. Thus, the Commission has helped to pave the way and provide direction for accounting education change throughout the world.