

Position and Issues Statements of the Accounting Education Change Commission

Issues Statement Number 1 AECC Urges Priority for Teaching in Higher Education

August, 1990

This statement is issued by the Accounting Education Change Commission (AECC). The AECC was appointed in 1989 by the American Accounting Association and supported by the Sponsors' Education Task Force, representing the largest public accounting firms in the United States. Its objective is to be a catalyst for improving the academic preparation of accountants so that entrants to the accounting profession possess the skills, knowledge, and attitudes required for success in accounting career paths.

This statement has been endorsed by the Executive Committee of the American Accounting Association, the American Institute of Certified Public Accountants, Beta Alpha Psi, the Financial Executives Institute, the Federation of Schools of Accountancy, the Institute of Management Accountants, the California Society of Certified Public Accountants, the Colorado Society of Certified Public Accountants, Illinois Society of Certified Public Accountants, New York State Society of Certified Public Accountants, and the Texas Society of Certified Public Accountants.

The Accounting Education Change Commission (AECC) recommends a redirected focus for higher education—giving priority to teaching and curriculum and course development. The Commission urges accounting and business faculties to establish reward systems that reflect this priority. Giving teaching and curriculum and course development a more important role will require major change changes in the recruitment, development, and evaluation of faculty members. The Commission is aware that these changes will be controversial. Nevertheless, its is convinced that an increased emphasis on teaching and curriculum and course development is vital to the future of accounting education.

A primary concern of the Commission is that the existing higher education reward structure does not reward teaching and curriculum and course development as favorably as other faculty pursuits. Educators who concentrate on teaching and curriculum and course development often are not appropriately rewarded and frequently face the risk of not gaining tenure. The so called "publish or perish" standard for promotion and tenure has created an environment that gives short shrift to virtually all non-research aspects of the educational process. Sufficient incentives must be provided to create an environment that rewards faculty for giving attention to teaching and related matters such as curriculum design, course development, and student interaction.

In calling for this shift in emphasis, the AECC joins others—such as the Carnegie Foundation for the Advancement of Teaching, the Irvine group, as well as prominent educators—in urging that teaching and curriculum and course development be given priority as universities allocate faculty and other resources. We are experiencing dramatic change in this "information age" and must adapt to the rapid pace in technology. Our ability to retain a competitive and viable society depends on our ability to educate. Accordingly, the importance of effective teaching and innovative curriculum and course development cannot be over emphasized.

University boards of trustees and/or regents can significantly influence the priorities of departments, colleges, and universities as they review and approve annual budgets. In state supported institutions, legislatures and governors can make a significant contribution by endorsing effective teaching and curriculum and course development as priorities. Clearly a shift in the allocation of resources to provide more support for teaching and curriculum and course development is a necessary condition for obtaining improvement in higher education.

Major supporters of higher education can have a significant influence in stimulating change. For

instance, foundations, firms, corporations, and individuals that contribute money, offer grants, or fund specific academic programs should motivate change by requiring that substantial resources be directed toward the support of teaching and curriculum and course development.

The AECC encourages all who are interested in the future of the higher education to become involved in helping academia reorder its priorities and place renewed emphasis on teaching and curriculum and course development.

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