

Position and Issues Statements of the Accounting Education Change Commission

Issues Statement Number 3 The Importance of Two-Year Colleges for Accounting Education

August, 1992

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 document may be copied without restriction.

The Accounting Education Change Commission recognizes the important role of two-year colleges in accounting education. Over half of all students who take the first course in accounting do so at two-year colleges.¹ Approximately one-fourth of the students entering the accounting profession take their initial accounting coursework at two-year colleges. The proportion of students who begin their college education at two-year colleges is increasing.² Therefore, the quality of education provided by two-year colleges has an important effect on the overall quality of accounting education.

The commission encourages closer coordination between two- and four-year colleges in the development of accounting curricula. Enhanced communication between accounting faculty and administrators at two-year and four-year colleges is likely to increase the quality of accounting education at both levels. By working together, accounting faculty at two-year and four-year colleges can understand better the backgrounds and expectations of their students. The better informed the faculty at the two-year colleges, the better they can help their students prepare for the programs to which they are going to transfer. A cooperative effort should attract better students to accounting.

Accounting administrators of two-year and four-year accounting programs should maintain contact with each other. Administrators at two-year colleges should identify four-year colleges to which their students transfer, and administrators at four-year colleges should identify two-year colleges from which their students transfer. Interactions through advisory boards, curricula committees, and joint faculty meetings should be encouraged.

Information about curricula admissions, syllabi, and examinations should be exchanged to improve coordination of program requirements. Exchange of information is particularly important when curricula changes are considered. Sharing programs and materials designed to improve teaching, information about curriculum design and course development efforts, and ideas about how to recruit top students into accounting programs can enhance the quality of both two-year and four-year programs.

The Commission believes that the involvement of two-year colleges in accounting education change is critical for improving the overall quality of accounting education. It encourages greater recognition within the academic and professional communities of the efforts and importance of two-year accounting programs.

Previous Statements issued by the Accounting Education Change Commission:

Issues Statement No. 1: *AECC Urges Priority for Teaching in Higher Education* (August 1990).

Position Statement No. One: *Objectives of Education for Accountants* (September 1990).

Issues Statement No. 2: *AECC Urges Decoupling of Academic Studies and Professional Accounting Examination Preparation* (July 1991).

Position Statement No. Two: *The First Course in Accounting* (June 1992).

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¹ The Commission's opinion that the first course is critical to the quality of accounting education has been expressed in its Position Statement No. Two, *The First Course in Accounting*.

² These conclusions are based on results of surveys of members of the American Institute of Certified Public Accountants and Institute of Management Accountants and a survey of administrators of accounting programs at four-year schools by the Commission in the Spring, 1992.