

APPENDIX

Our Research Methodology

While some of the conclusions made in this report are ours, we tried hard to obtain as much supporting evidence as possible. Our research methodology consisted of four major initiatives. First, we read everything we could find on accounting education. We especially focused on empirical reports and institutional studies such as those prepared for or conducted by the AAA, IMA, and AICPA. We also read many articles on accounting education written by academics. In the bibliography, you will not find references to articles written by accounting educators (unless we quoted directly from their study). These references were purposefully omitted from the bibliography because accounting educators should already be familiar with them and because they can be easily searched.

Second, we interviewed a number of key business, accounting, and education leaders. Throughout the report, you will find quotes from these interviews. These interviews were conducted to help us understand perspectives of those involved in leadership positions and to provide insights that would help interpret the empirical results we found.

Third, we conducted four focus-group sessions with individuals nominated by the four sponsoring organizations. These sessions each included approximately 25–30 educators, corporate accountants, public accountants, and governmental accountants as participants. These focus-group sessions were taped and transcribed. We also participated in the Ross Institute Roundtable at New York University, which essentially served as another focus-group meeting. You will also find quotes from focus-group members in the report.

Focus groups and personal interviews represent qualitative research. We recognize that qualitative research does not allow for the statistical projection of results to the larger population of professionals and educators from which group participants were selected. The sample is too small, and participant selection is not sufficiently random. Further, while every attempt was made to minimize the impact of group dynamics on the expression of individual opinion in the focus groups, the chance remains that some group members either echoed the sentiments of others rather than disagreed or made comments for the sake of effect rather than for reasons of genuine feeling. This does not mean, however, that qualitative research is without value. When qualitative research yields consistent patterns across groups, it is possible to gain valuable information that can be applied to business decisions. Moreover, focus groups provide the emotional depth and breadth of opinion within which statistical data can be interpreted and understood; this depth and breadth can provide a vibrancy absent in quantitative research. Because we used both quantitative and qualitative research methods, we were able to both state generalizable results and understand the depth and vibrancy of the feelings behind those results.

Fourth, we distributed three questionnaire surveys. The actual questionnaires are available from sponsoring organization web sites. Two of these questionnaires were similar and were directed to

accounting practitioners and accounting educators. The sponsoring organizations distributed approximately 4,800 questionnaires (1,200 by each organization).¹ Because of the preferences of the sponsoring organizations, these surveys were available to educators and corporate accountants both electronically and in hard copy, but were available only electronically to CPAs. The survey was long, probably accounting for a lower response rate than we desired. We made the early decision that we needed answers to many questions and we were willing to sacrifice a high response rate in order to get more complete information. We sent second requests to nonrespondents. The third survey was a shorter, electronic survey sent to accounting department chairs. This survey was endorsed by both AAA and the Accounting Programs Leadership Group (APLG) leaders.

We met with the Sponsors Task Force three times. The first time, we outlined the project and agreed upon the task to be accomplished. During the second meeting, we received input on our questionnaires and determined focus-group strategy. During the final meeting, we discussed our tentative conclusions and discussed strategy for completing the project and printing the report. Draft reports were read by task-force members and their comments were included in the report where appropriate.

We were under a tight deadline to complete this project. The final charge and approval to conduct the study were given to us in December 1999. The report had to be delivered to the AAA by mid-July 2000 for inclusion in AAA Annual Meeting packets. We tried to be careful not to sacrifice accuracy or thoroughness for the sake of completing the project on time.

¹ Because of faulty addresses and other reasons, approximately 4,000 questionnaires were received by potential respondents. The 783 responses received from professionals and educators represents a response rate of approximately 20 percent. The department-chair survey was distributed by the AAA in electronic form only. We received several emails from individuals who said they were no longer serving as department chair, that their school did not have separate accounting departments or separate accounting programs and so the survey wasn't relevant to them, and so forth. We received responses from 134 active department chairs. To ensure that there was no response bias in survey responses, we examined the responses in two separate groups. The first half received was analyzed separately from the last half. Responses to the two sets were nearly identical, suggesting a lack of response bias.