

SESSION 2: TEACHING AND CURRICULUM

DATE: FRIDAY, FEBRUARY 23

TIME: 8:30 – 10:00 AM

An Inquiry toward Determining Appropriate Business Curriculum: A Cross-Sectional Survey

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ABSTRACT: The primary research question of this study is intended to investigate whether or not CPA employers have a preference as to how students of accounting should spend the 150 college hours necessary to pursue the designation of CPA. The subjects were selected from a convenience sample of CPAs licensed and working in the state of Texas to answer questions on a brief survey about their hiring preferences with regard to new graduates seeking positions in accounting. Subjects were also asked other questions about skills that employers desire to see in new accounting graduates. Results indicate that a majority of the respondents prefer that students spend their 150 hours earning both an undergraduate degree and a master's degree. Further, respondents to the survey prefer that the master's degree obtained by students of accounting be the MBA with Accounting Emphasis. When students choose to obtain the 150 hours with a second major, respondents show a strong preference for computer science as the second major, followed by English and Finance. A majority of those responding to the survey indicate that the skill considered both most important and most lacking in accounting graduates is that of good communication skills, both oral and written.