
Accreditation, the Accounting Profession, and the Boards of Accountancy

Exploring Opportunities to Enhance the Candidate Pipeline and Improve the Evaluation of Education for the CPA Profession

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PREPARED BY THE JOINT AICPA/ NASBA ACCREDITATION TASKFORCE

Boards of Accountancy Context

▶ **BOA rules related to Accreditation vary by state**

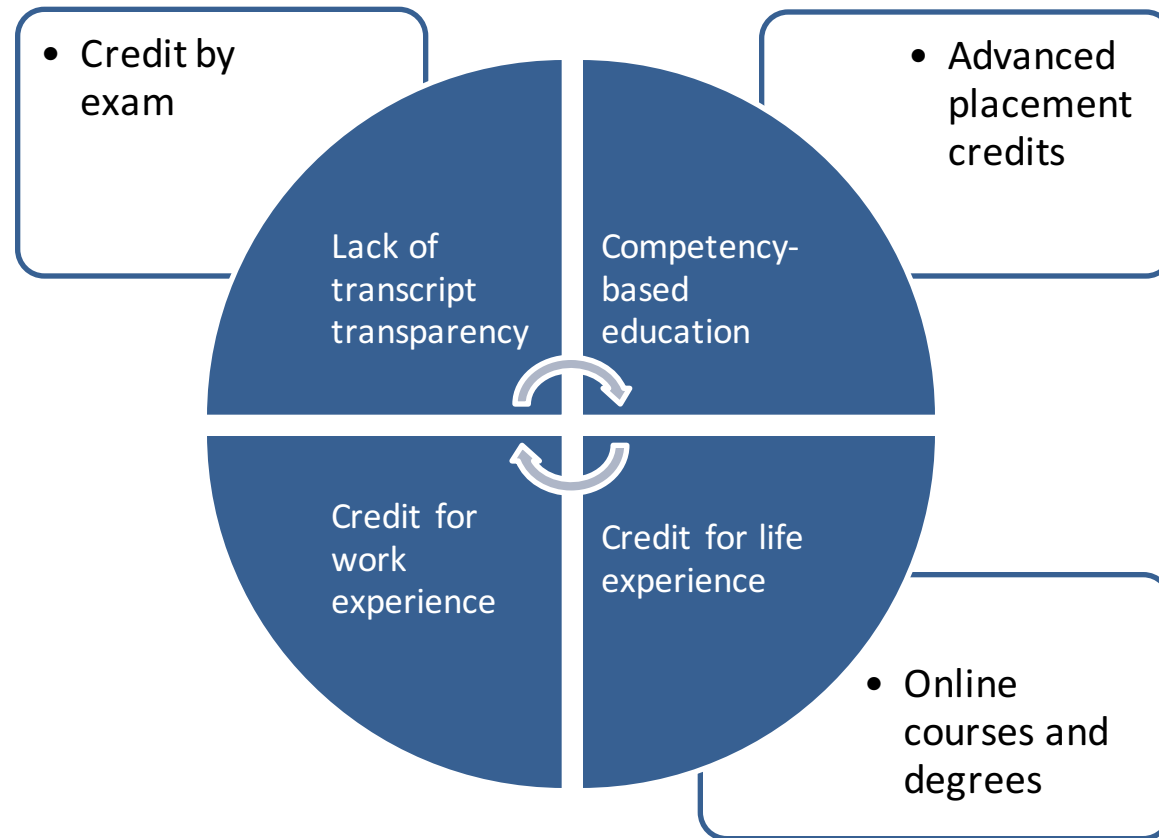
- As approved/recognized/accepted by board: 21
- Regional accreditation: 19
- Regional and/or national: 11
- An accredited institution: 4

▶ **Heavy reliance on Regional Accreditation**

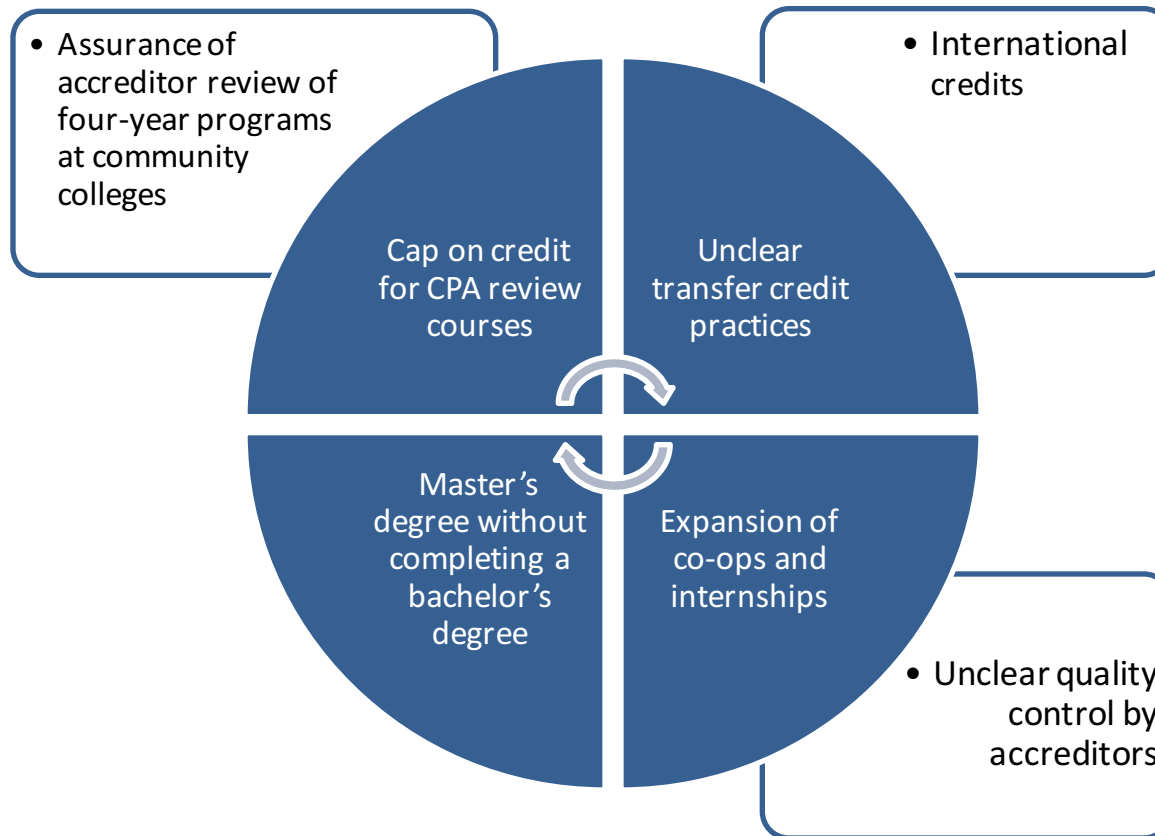
▶ **Wording vague, many unclear what is intended**



New Age Education



New Age Education Continued



NASBA/AICPA Project

- ▶ **Project began in late 2015**
- ▶ **Washington D.C. summit/forum in February 2016**
 - NASBA/AICPA
 - Program accreditors
 - Regional accreditors
 - Others (e.g., AAA)
- ▶ **Identification of 14 issues that reflect**
 - Changes in higher education
 - Causing problems for state boards
- ▶ **Current status of project**
 - Established priorities on the issues (H/M/L)
 - Assessing where control should exist
 - Regional accreditation
 - Program accreditation
 - State board rules

Expected Outcomes

- ▶ **Areas for reliance on regional accreditation**
- ▶ **Areas for reliance on program accreditation**
 - Make recommendation regarding specific accreditations
- ▶ **Areas for state boards to control**
 - Disallow
 - Limit number of hours