

September 27, 2023

Ms. Julia Woislaw
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Dear Ms. Woislaw:

On September 19, 2023, the American Accounting Association (AAA) Education Committee received request for feedback regarding the AICPA-NASBA Experience, Learn and Earn (ELE) Program Request for Proposal (RFP) for universities. Thank you for the opportunity to provide feedback. We shared our concerns regarding the AICPA's *Draft Pipeline Acceleration Plan* (DPAP) in a letter dated April 17, 2023. Our prior concerns are still valid. We focus our current comments on the RFP that also contains a link (<https://experiencelearnearn.org/Index.html>) to the ELE website.

Overarching concern:

Our overarching concern is that the tenor of the RFP and the website information regarding the ELE Program are ambiguous with respect to: (1) offerings being non-degree credit hours; (2) diversity of programs allowed to submit RFP proposals; (3) the university unit offering the credit hours; and (4) what is meant by 'core' accounting courses. We expand upon each item below and then offer potential editorial changes to the website and RFP proposal.

(1) Offerings being non-degree credit hours;

Prior discussions, prior literature, and the website (<https://experiencelearnearn.org/Index.html>) FAQ information related to the 30 hours state that the ELE is a "non-degree earning program." We have concerns with the current wording throughout the website and RFP proposal. Neither state that the credit hours are non-degree credit hours. The term 'credit,' without the words 'non-degree,' may lead readers to misinterpret that to mean degree credit hours. We offer editorial changes to each instance in the Editorial section.

(2) Diversity of programs allowed to submit proposals:

We are concerned that the RFP seems to exclude a diversity of programs from submitting a proposal. For instance, the RFP states under the CPA Pipeline issue heading, "Universities interested..." and under the Requirements for Participating in ELE Program heading, "Universities meeting ..." This wording seems to focus only on four-year programs while excluding other programs such as community colleges. We offer editorial changes to each instance in the Editorial section.

(3) The unit offering the hours:

The website is ambiguous with respect to the unit offering the pilot program. Under the Experience, Learn and Earn (ELE) Pilot heading, second paragraph, the sentence reads, "All student associates in the pilot program will take online courses from our pilot partner Tulane University and will have the opportunity to earn up to 30 credit hours in the areas ..." This wording may be confusing to participants taking the courses. They may think that they are

taking courses from Tulane's business school rather than from Tulane's School of Professional Advancement. This sentence also fails to mention that these hours are non-degree credit hours. We offer editorial changes in the Editorial section.

(4) The term 'core' accounting courses:

Under the website heading For Employers and Students, and subheading As a participant in the program, a student will: (1) it states, "1. Graduate with their bachelor's degree and core accounting classes...". Please define core.

Editorial:

We offer the following highlighted changes to the website.

Website:

Experience, Learn and Earn (ELE) Pilot

The AICPA and NASBA are launching an integrated education and experience program ... that allows them to earn up to 30 **non-degree** educational credit hours while they are employed...

...All student associates in the pilot program will take online courses from our pilot partner Tulane University – **School of Professional Advancement** and will have the opportunity to earn up to 30 **non-degree** credit hours in areas ...

For Employers and Students

The pilot class for the ELE is currently forming for the Spring, Summer and Fall 2024 semesters. ...

As a participant in the program, a student will:

3. Earn up to 30 **non-degree** credit hours through online course,, , .

RFP:

We offer the following highlighted changes to the RFP.

CPA Pipeline issue:

Universities **and colleges** interested in participating ...

There is a need for cost-effective, relevant, educational content providing the additional, up to 30 **non-degree** credit hours needed beyond a bachelor's degree required for CPA licensure. The ELE program may be especially attractive for those students who have earned more than 120 hours but are still shy of the 150 hours required for licensure. ~~and are unable or unwilling to pursue other routes such as a master's degree.~~

Request for Proposal from Universities to participate in the AICPA and NASBA's ELE Program:

Goal:

To develop a cost-effective, flexible, and customizable education program for graduates of accounting undergraduate programs to earn up to an additional 30 **non-degree** credit hours to meet the 150-credit requirement for CPA licensure.

Objectives:

For universities **and colleges** to respond with offers of up to 30 **non-degree** credit hours of coursework in areas relevant to entry-level careers in accounting and finance. ...

Requirements for Participating in ELE Program:

Universities **and colleges** meeting the following criteria should submit ...

- Offer courses that include learning objectives that are relevant to the attached schedule of eligible courses.
 - Note that universities **and colleges** may choose to develop content by using existing content, developing new content, and/or working with the AICPA to integrate AICPA learning products as needed.

University or College Information

- 1) What is your university **or college's** current accreditation status?
- 2) What school or college within the university **or college** would offer the ELE? Please indicate if that school has a separate accreditation.
- 3) Does your university **or college** have a faculty member in the AICPA Academic Champions program?
- 4) Does your university **or college** have a student ambassador in the [AICPA Student Ambassador program](#)?

Courses

- 1) What courses or course topics would your university **or college** have available to students in the ELE program? (Please see below for eligible course topics for the ELE.)
- 2) How many **non-degree** credit hours of content would your university **or college** be able to offer in the ELE program? Note that students need to be able to take up to 30 hours.
- 3) Would your university **or college** use existing content, create new content, and/or need assistance in developing content?
- 4) Would your university **or college** offer courses online or online with in-person options? (Note that online is a requirement for the ELE and in-person courses must be optional.)

- 5) Would your university **or college** have the ability to incorporate experiential learning components to help students apply their coursework to their on-the-job experience?

Term

- 1) The university or college must commit to a minimum of a 2-year term for offering the ELE program. Please indicate the length of time your university **or college** would be willing to pilot the program before deciding to maintain or remove the program.
- 2) Please indicate your university **or college's** willingness to participate in feedback and data gathering by the AICPA and NASBA, including sharing data such as number of students enrolled in the ELE, number of students in different courses, and number of credit hours taken in the ELE.

Pricing and fees

- 1) Can your university **or college** meet the \$150 per **non-degree** credit hour requirement?
- 2) Will your university **or college** charge the ELE students any additional fees beyond the tuition charges? If so, please provide detail...

Students

- 1) Is there a minimum number of students you would need per semester to make the program sustainable and what is the maximum number of students per semester your university **or college** could support?
- 2) How can students tailor the number of non-degree hours taken to their individual need? (e.g., Can students take any number of **non-degree** credits up to 30 hours, will students need to select a **non-degree** credit hour track, etc.).
- 3) ...
- 4) Would your university **or college** be able to offer flexible start dates ...

Timeline

- 1) When would your university **or college** be ready to accept applications...

Respectfully,

American Accounting Association Education Committee