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HOW WELL DOES THE TYPICAL ACCOUNTING BACHELOR'S DEGREE PREPARE STUDENTS
FOR A CAREER IN THE ACCOUNTING DEPARTMENT OF THE UNITED STATES
GOVERNMENT?

By

Michael J. Tuttle

Honors Capstone Project

Submitted to the Faculty of

Olivet Nazarene University

for partial fulfillment of the requirements for

GRADUATION WITH UNIVERSITY HONORS

March, 2011

BACHELOR OF SCIENCE

in

Accounting & Economics-Finance

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ABSTRACT

This study investigates the effectiveness of the typical Accounting Bachelor's Degree in preparing graduates to enter the Accounting Department of the United States Government. My experiences as a student at Olivet Nazarene University and as an intern with the Department of Defense have revealed a gap in accounting curriculum. Governmental accounting is rarely required by universities, presenting unnecessary challenges to entry-level government accountants. A survey conducted by the Government Accountants Journal, in 2000, revealed that only 33% of universities require governmental accounting. (Campbell, 2000) Our further analysis indicates that these numbers have not improved. To investigate this issue, we conducted a study within a Department of Defense organization to determine whether government accountants are adequately prepared by their college education. We issued a survey to roughly 100 government financial employees who work closely with the accounting system. The survey was composed of four sections including personal demographics, training experiences, statements of agreement, and short answer responses. Forty-eight individuals responded to the survey, which provided the basis for our conclusion that governmental accounting should be required in undergraduate programs.

The survey indicated that over 60% of people surveyed did not take any classes in governmental accounting. In addition, one-third of respondents admitted that they do not fully understand how the accounting system works. These shortcomings were

accompanied by the respondents' collective response to whether governmental accounting should be required in an accounting undergraduate degree. Two-thirds of respondents agreed, including 23% who strongly agreed with this statement. Our hypothesis was further supported by the fact that roughly 80% of respondents who did not have governmental accounting admitted to not understanding the governmental accounting system. This collective evidence indicates that undergraduate programs are not adequately preparing individuals for a career with the United States Government. That said, there were a few limitations of our survey that could cause hesitation before reconfiguring a university's curriculum. A high risk of error exists in drawing conclusions because the survey only reached 48 respondents who represent over 110,000 people. In addition, some of the respondents indicated that their work does not involve the accounting system as we had expected. These limitations make it necessary for further study to be conducted before drastic changes are made to a university's curriculum.

Keywords: Accounting, Government, Undergraduate Program, University, Curricula

INTRODUCTION

The accounting profession is an integral part of the business world from corporations to partnerships to the government. This study is designed to evaluate the adequacy of training that accountants receive during their undergraduate studies to prepare them for their careers, specifically careers with the federal government. One of the ways that we will make this assessment is through evaluating whether governmental accounting is required in the current curriculum requirements that universities offer and whether those classes are essential and effective. Previous studies on this subject, which will be covered in the Review of Literature, indicate that there is little consistency among different universities. As a student at Olivet Nazarene University and an intern with the United States Department of Defense, I discovered that my undergraduate accounting education did not translate well to the government. From my experience, the lack of training in governmental accounting poses unnecessary challenges to individuals pursuing a career with the government. Therefore, the following study was conducted among government employees to determine whether my experience was the norm or the exception and whether any corrective action should be taken.

REVIEW OF LITERATURE

CPA Requirements

There has been a lot of discussion over recent years to ensure that accounting graduates are qualified for employment when they enter the workforce. A universal change to the accounting curriculum came in the late 1990s with the introduction of a mandatory 150-hour requirement to sit for the Certified Public Accountant (CPA) exam. (Young, 1999) Although the specific classes that compose the 150-hours may vary, most states require at least 24 hours of accounting and 24 hours of business administration. (Indiana CPA Exam, 2010) In the late 1990s, there was a controversy over whether the increased requirements would benefit the industry. Immediate results showed that, although the number of candidates that passed the exam decreased, the percentage of candidates that passed increased. (Young, 1999) Despite a decrease in the number of CPA applicants, the American Institute of Certified Public Accountants (AICPA) achieved its goal of improving the preparation of graduates entering the industry. The 150-hour requirement achieved this goal by diminishing the interest of some lower performing individuals while enabling those that remained to pass the exam at a higher rate. (Young, 1999)

The AICPA teamed with universities to create educational programs that would assist graduates in passing their exam. While many accounting graduates decide to take the CPA exam, it is not required to get a job in the profession. Obtaining a CPA license is very beneficial for career advancement in private accounting, but does not provide

equal benefits for a career with the government. Therefore, many individuals have chosen a career in the government and have little use for a CPA license. For example, in 2008 there were 110,223 people working in financial administration for the federal government. (Federal, 2008) Financial administration, in this case, refers to positions that deal with accounting, finance, and economics. However, in this report there was no specific reference to the number of accountants in 2008. At the same point in history, there were 338,687 registered voting CPA members. (AICPA, 2010) Clearly, there are not as many accountants working in the government as there are in other practices, including the corporate world. However, despite the current economic hardships, the government workforce is continuing to grow. Over the past three years, the government workforce has increased by nearly two percent, while the private industry workforce has declined by seven percent. (Kotkin, 2010) If this trend continues, it is reasonable to assume that the rate of accountants working for the government will increase relative to the rest of the profession.

Current Curriculum

Since the 150-hour requirement was introduced as a requirement to take the CPA exam in the late 1990s, very little research has been conducted to review the state of the curricula. Because there was little research to be found, we reviewed the degree requirements and course descriptions of fifteen private, large public, and small public universities. This exercise was used to determine whether curriculum requirements differed depending on the size and type of university. Universities were only eligible for

selection if they offered accounting undergraduate degrees and had course descriptions available on their websites. Universities with a wide variety of enrollments and from various states around the country were selected for review.

First, the websites of fifteen private universities were observed, including schools with a range of undergraduate enrollments from 1,110 – 16,052. (See Appendix A)¹ From thirteen different states, the universities varied from well-known institutions, such as the University of Notre Dame (Indiana) and the University of Miami (Florida), to lesser known institutions like Transylvania University (Kentucky) and John Brown University (Arkansas). Of the fifteen schools, only two required governmental accounting to receive a bachelor's degree in accounting. Interestingly enough, the two schools that required it were the largest, DePaul University (16,052 students) and the University of Miami (15,629 students). In addition to those two universities, six others offered governmental accounting as an elective for accounting students. Typically, the governmental accounting class was offered among a group of elective classes that the students were required to choose from. The remaining seven institutions surveyed did not offer governmental accounting. In summation, of the fifteen private universities, 13.3% required governmental accounting, 40% offered it as an elective, and 46.7% did not offer it at all.

In addition to private universities, the websites of fifteen large public universities from fifteen different states were reviewed to determine how prevalent government

¹ All private universities are denoted with an * in the "References" section.

accounting classes were among them. (See Appendix B)² To be considered a “large” public university, the school had to have an undergraduate enrollment of over 10,000 students. Despite all being “large” public institutions, there was a wide discrepancy in the size of the schools. The largest school observed was the University of Texas at Austin (39,000 students) while the smallest school was Western Washington University (12,958 students). Due to the relative size of these universities, most are well-known throughout the country. However, among them, only one school, the University of Mississippi, requires accounting students to take a class on governmental accounting. In addition, only four schools, including Louisiana State University and George Mason University, offered it as an elective. Therefore, of the fifteen large public universities, 6.7% required governmental accounting, 26.7% offered it, while 66.7% did not offer a class on governmental accounting.

Lastly, “small” public universities, public schools with fewer than 10,000 undergraduate students, were reviewed. (See Appendix C)³ This analysis was conducted through the websites of fifteen different institutions from fifteen different states. Due to the small relative size of these schools, most are unfamiliar to the majority of Americans. Yet, among these schools, there is a wide range of enrollments, 2,780 at Dakota State University and 9,793 at the University of Wyoming. Of the fifteen universities, three schools, the University of Wyoming, Eastern New Mexico University and the University of Findlay, required accounting students to take governmental

² All “large” public universities are denoted with an ** in the “References” section.

³ All “small” public universities are denoted with an *** in the “References” section.

accounting. In addition, six other schools offered governmental accounting as an elective. Therefore, of the fifteen schools, 20.0% required governmental accounting, 40.0% offered it as an elective, and 40.0% did not offer it at all.

Currently, there are a few other areas of concern to educators concerning accounting graduates. First of all, as technology continues to improve, auditors are constantly faced with the challenge of receiving, processing, and analyzing information as soon as it becomes available. (Vasarhelyi, 2010) In order to introduce and develop the necessary skills, more instructional tools need to be introduced into the auditing curriculum. (Vasarhelyi, 2010) Secondly, the United States is in the process of changing from Generally Accepted Accounting Principles (GAAP) to the International Financial Reporting Standards (IFRS). (James, 2010) Educators are currently challenged with the task of teaching GAAP as well as the impending changes that will occur when IFRS is adopted. (James, 2010) These findings seem to suggest that governmental accounting is not one of the major issues that universities are currently discussing.

Previous Studies

In 1994, the Uniform CPA exam underwent many changes, including an emphasis on governmental/not-for-profit accounting. (Campbell, 2000) In 2000, the Government Accountants Journal conducted a study to determine whether students who had classes in governmental accounting performed better on the exam than those who did not. (Campbell, 2000) In their research, they surveyed the college catalogs of over 100 schools nationwide and discovered a wide variety of specific curriculum requirements.

(Campbell, 2000) Among those schools, only 33% required that their students take a class in governmental accounting. (Campbell, 2000) This data, when compared to the research discussed in the previous section, indicates that there has been little if any change in the last ten years. The journal's study concluded that students that came from schools where they were required to take governmental/not-for-profit classes performed better on the Accounting and Reporting section of the restructured CPA exam. (Campbell, 2000)

In 2004, the U.S. Office of Personnel Management (OPM) instituted a survey to determine the adequacy of government revenue agents' education. Upon completion of the survey, the OPM suggested that the Internal Revenue Service (IRS) require new employees to have 30 hours of accounting education. (Perry, 2004) The typical degree only requires students to have 24 hours of accounting experience, so many of their current employees did not meet the stricter requirements and were not eligible for promotion. In addition, the OPM suggested an emphasis on five specific competencies: basic, intermediate, and advanced accounting; cost accounting; and auditing. (Perry, 2004) Interestingly, the OPM was not concerned that revenue agents had an understanding of governmental accounting. Quickly, opposition arose against the OPM because of the feeling that new requirements "imposed unnecessary obstacles on internal candidates." (Perry, 2004) Much of that opposition came from the employees who do not meet the higher standards. The goal of the OPM was to increase the technical knowledge of the IRS employees, but current employees disagreed with the strategy that the OPM suggested. The IRS adopted the OPM's suggestions, but

underwent a lengthy dispute with the National Treasury Employees Union as to whether these guidelines should stay intact. (Perry, 2004)

METHODS

The Review of Literature suggests that completing a course in governmental accounting is typically not required at the undergraduate level. The following study was done to evaluate whether the perceptions of those actually working for the federal government concur with this analysis. Access to the government came through the Resource Management division of a command within the United States Department of Defense. The specific command, which desired to remain nameless, manufactures specific materials for the Army, Navy, Air Force, and other military branches. The headquarters of the command, where the survey was conducted, is in charge of nearly one dozen manufacturing plants around the country. These plants do not do their own accounting. Instead, the headquarters is in charge of the accounting and budgeting for all of its manufacturers, which includes over 1,000 employees. This command represented a quality location to conduct the survey because it contained a high number of employees that met the established criteria that would be helpful in determining whether governmental accounting should be required in undergraduate education.

Survey Permission Challenges

However, as with any research, there were many processes to go through before being allowed to start the project. The first issue came with getting permission from Olivet Nazarene University to represent the institution through this study. The board responsible for granting approval is the Institutional Review Board (IRB). The IRB reviews applications to ensure that any human subjects used in the research are protected from

physical and emotional harm. After IRB approval, we received permission from the command to conduct the survey. Typically, the government will not allow external surveys of their employees for fear of wasted person-hours. However, the command decided to support surveys since it will contribute to the educational advancement of one of their employees. Before the commanders could grant final approval, each division of the headquarters (including Resource Management, Human Resources, Engineering, Union, etc.) was required to give their approval on a document summarizing the survey. Once each division granted approval, the commanding general and his two executives granted their approval.

Survey Compilation

The specifics of the survey developed from a systematic process of additions and subtractions. Early on in the process, we decided that the survey should begin with demographic questions. This allows for the examination of any correlations between the type of education and experiences of an individual and their likelihood to succeed in the government. This resulted in questions about the highest level of an individual's accounting education, the type of university they attended, the number and style of government classes taken, any CPA aspirations, and how long an individual had been with the government. This information allows for a better understanding of the individuals taking the survey, revealing any demographic consistencies. The second section of the survey deals with specific details of the individuals' training experiences. This section was designed to discover how long it takes individuals to fully understand

the government's accounting system and how training is conducted. The third section contains questions that asked those surveyed to rate how much they agreed with certain comments. The objective of this section was to get an idea of how strongly individuals felt about a variety of statements about governmental accounting. Originally, the survey was concluded with two short answer questions allowing those surveyed to expound on their answers. To ensure the most accurate data, each subject was required to select an answer for each question before the data could be submitted. (See Appendix D for a copy of the survey instrument)

The survey was originally fifteen questions. However, during the command approval process the department of Human Resources requested an additional two questions to better understand the success of their training system. To appease their concerns and gain their approval, a pair of questions regarding improvements to the training system were added to the end of the survey. This information was used internally and was not utilized in this project.

To collect the results of the survey, a website was used rather than a physical survey because it allowed the subjects to remain completely anonymous. In addition, it allowed respondents to complete the survey without the physical presence of the researcher and allowed results to be calculated quickly and effectively. The survey was administered through a website called surveymonkeys.com. This website was selected because it allowed the survey to contain the necessary questions needed at no financial

cost. In addition, the website enabled some data analysis used for preliminary judgments and allowed a seamless transition of data.

Survey Implementation

Before the survey could be issued, it was important to narrow down the recipients to those who work directly with accounting data. Sending the survey to the entire headquarters would have been counterproductive, so individuals with longstanding government careers were consulted about who should receive the survey. They suggested that the survey be sent to the six sub-divisions within the headquarters that contained the target audience. Four of those divisions made up the Resource Management division and contained individuals that entered, analyzed, and adjusted accounting data. The remaining two sub-divisions were a part of the Business Operations Division. These sub-divisions were in charge of financial management for acquisitions and logistics. Additional information regarding these divisions has been removed to protect the identity of the command.

As previously stated, the survey website allowed for minimal data analysis. To find deeper connections within the data, it was transferred into Statistical Packages for the Social Sciences (SPSS). SPSS is a data mining, statistical analysis software that allows for further analysis of surveys. Each question was entered into the software and each possible answer was given a corresponding numerical figure to allow for easier calculations. Once the data was entered into the system, frequency calculations were determined for each question. This analysis displayed the number of responses per

question and the percentages for each answer. After the frequencies were calculated, cross-tabulations were computed comparing each demographic question to all other questions, including other demographic questions. This type of calculation allows for a deeper understanding of the correlations between questions and ensures that the conclusions that the data presents are found. However, only the cross-tabulations that revealed interesting correlations are discussed in the Analysis section. Lastly, the short answer questions were reviewed for any interesting quotes or facts to take from the employees.

RESULTS

The survey was sent to 104 individuals who work with government accounting data. Subjects were given four weeks to complete the survey and received a secondary reminder two weeks before the survey closed. In total, forty-eight people completed the survey, resulting in a 46.2% response rate.

First Section Frequencies

Studying the frequency with which certain answers were selected provides a strong foundation for understanding the data that the survey created. The first section of questions dealt with demographics. The first question in this section was designed to determine the highest level of accounting education that the participants received. According to the data, twelve individuals earned a Master's degree in Accounting (25.0%), fourteen earned a Bachelor's degree (29.2%), eighteen took accounting as an elective in college (37.5%), one only took accounting in high school (2.1%), one answered other (2.1%), and two had never had any accounting classes (4.2%) represented in Figure 1.

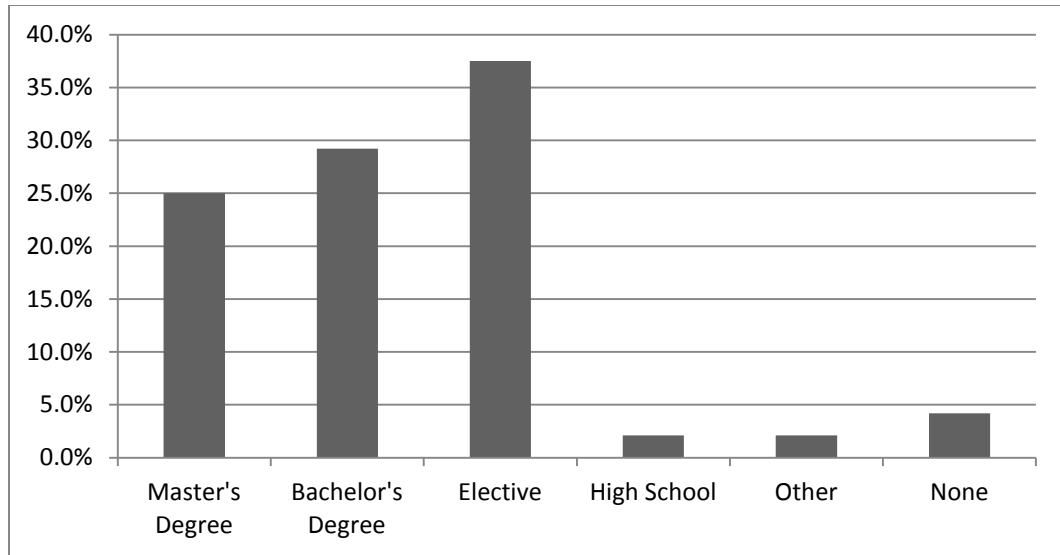


Figure 1 Highest Level of Accounting Education

The second question asked the participants about the type of college or university through which they took these accounting classes, if applicable. A “large” public university was defined as having over 10,000 undergraduate students and a “small” public university having less than 10,000. The frequencies indicate that ten individuals went to large public universities (20.8%), seven went to small public universities (14.6%), twenty-one went to private universities (43.8%), three went to junior colleges (6.2%), one answered other (2.1%), and six answered “not applicable” (12.5%) represented in Figure 2.

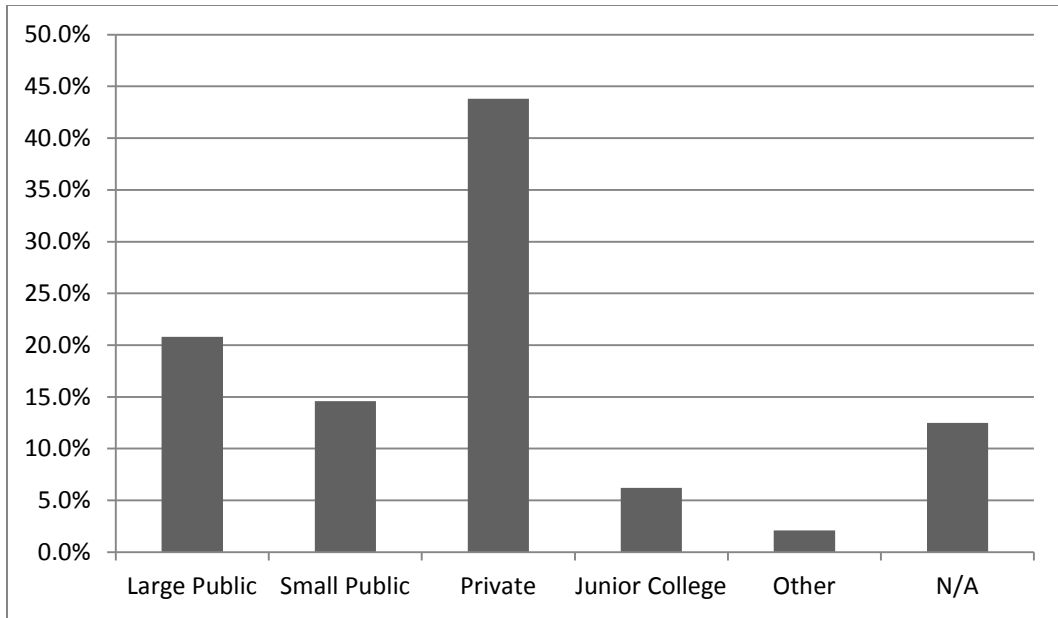


Figure 2 Type of University Attended

Question 3 was designed to determine how many government-specific accounting classes that the subjects had taken. The results, in Figure 3, show that two individuals had taken three government-specific accounting classes (4.2%), five people had taken two (10.4%), ten people had taken one (20.8%), and thirty-one had not taken any (64.6%).

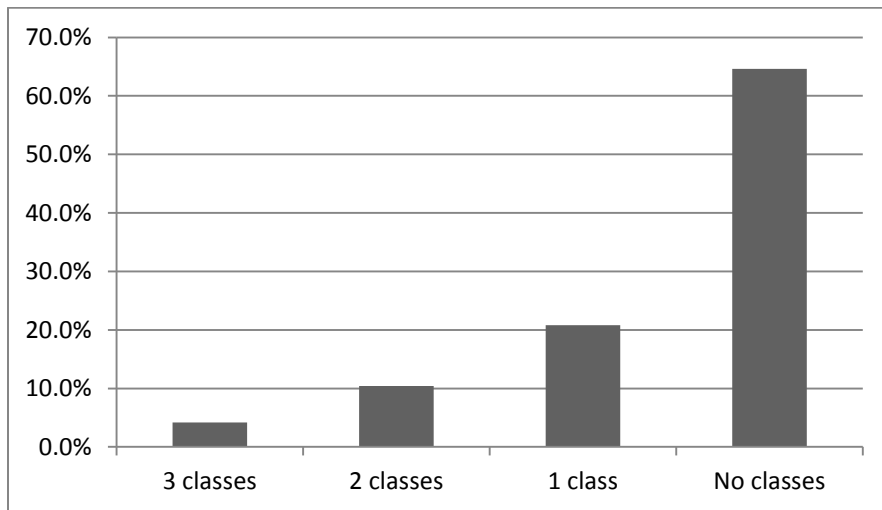


Figure 3 Governmental Accounting Classes Taken

The fourth question asked how many of the governmental accounting classes that the respondents took dealt with federal government accounting, if applicable. The data in Figure 4 shows that two individuals had more than two classes with federal accounting (4.2%), five individuals had two (10.4%), ten people had one (20.8%), and thirty-one people either had zero or answered “not applicable” (64.6%).

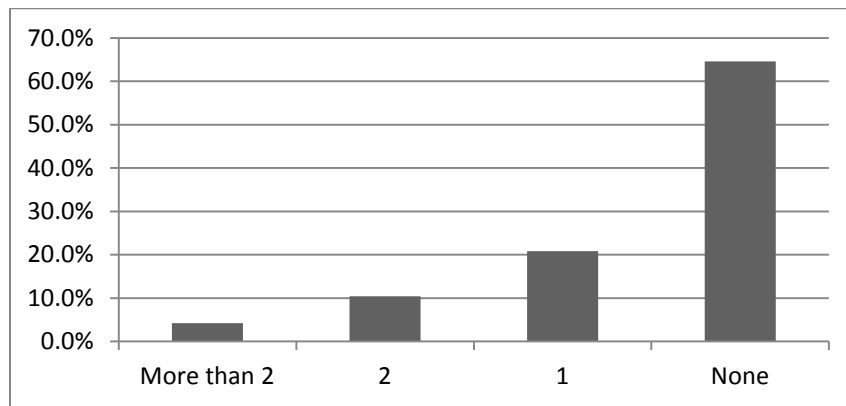


Figure 4 Federal Government Accounting Classes Taken

The fifth question was used to discern the level of individual interest in becoming a Certified Public Accountant. The results, shown in Figure 5, indicate that two individuals are registered CPAs (4.2%), one was previously a CPA (2.1%), four have considered becoming one (8.3%), and forty-one have no desire to become a CPA (85.4%).

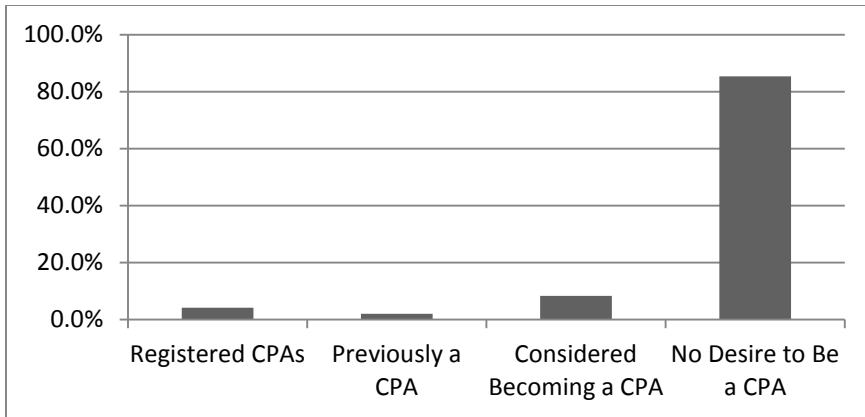


Figure 5 Interest in Becoming a CPA

The sixth, and last demographic, question was used to gain an understanding of how long the subjects had worked for the government. After the survey, it was determined that eighteen individuals had been with the government for more than ten years (37.5%), nine people had been there 5-10 years (18.8%), nine people had been there 2-5 years (18.8%), six had worked there from six months to two years (12.5%), and six had worked there less than six months (12.5%), represented in Figure 6.

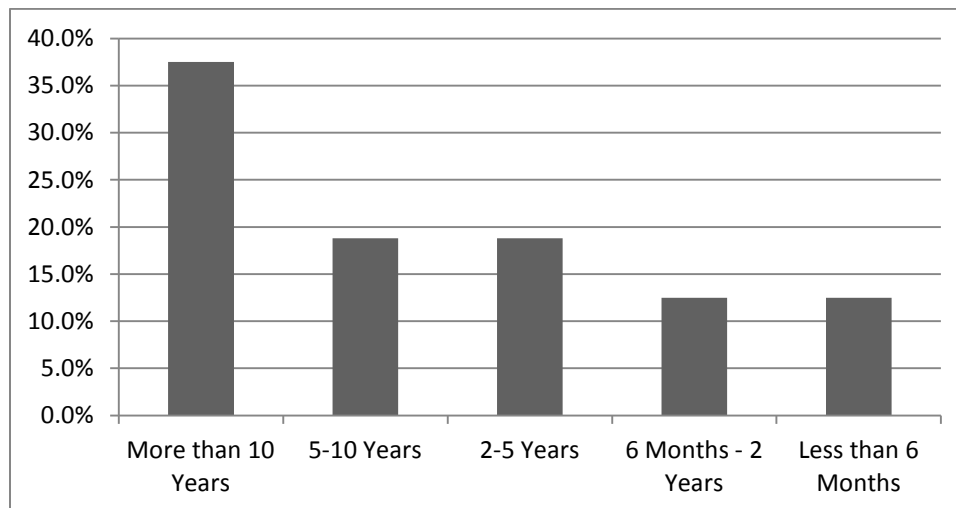


Figure 6 Government Work Experience

Second Section Frequencies

The next section of questions focused on the specific details of training experiences that each individual had encountered. The first question of this section (7th overall) determined how long it had taken individuals to fully grasp the governmental accounting system. The data, in Figure 7, indicates that it took ten people more than two years to understand it (20.8%), six people 1-2 years (12.5%), twelve people 6-12 months (25.0%), three people 3-6 months (6.2%), one person 0-3 months (2.1%), and sixteen people still don't fully understand the system (33.3%).

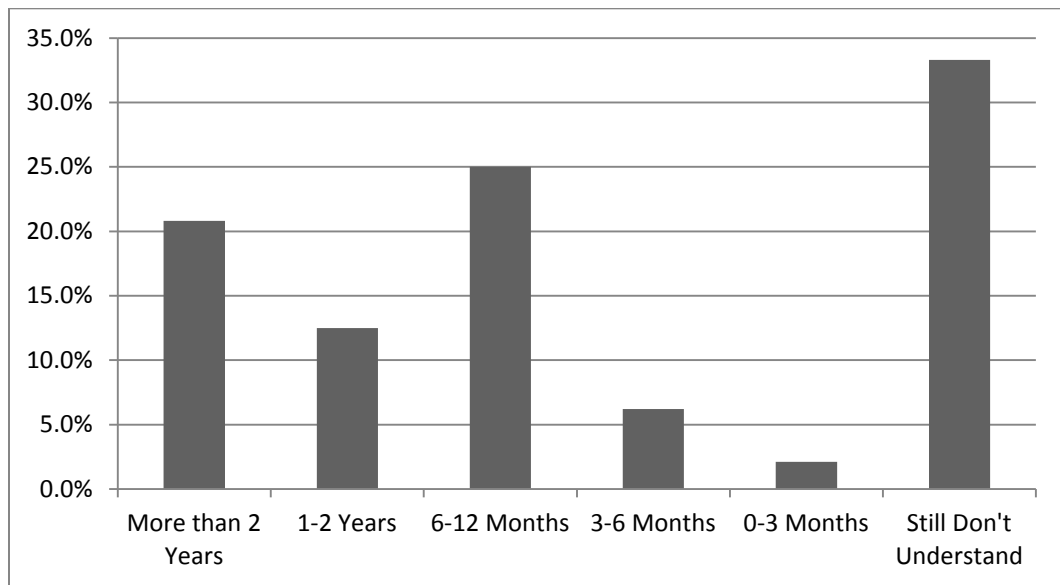


Figure 7 Time for Governmental Accounting Comprehension

The second question of this section was a four-part question. The subjects were asked to rank the type of training that they were subject to most often and least often. This question is the only one in which there may not have been forty-eight responses for each part. Part A, the training method most often used, showed that thirty-three people

had on-the-job training the most (68.8%), eight were subject to mentorship (16.7%), three learned from seminars (6.2%), and one took a class (2.1%). Part B, the training method used second most often, showed that eight individuals received on-the-job training the second most often (16.7%), twenty-five received mentorship (52.1%), one went to seminars (2.1%), and six attended classes (12.5%). Part C, the third most often used training, showed that one person received on-the-job training (2.1%), five received mentorship (10.4%), twelve went to seminars (25.0%), and twenty-one attended classes (43.8%). Part D, the type of training least used, showed that three people had little on-the-job training (6.2%), two received little mentorship (4.2%), twenty-three did not go to many seminars (47.9%), and thirteen did not go to many classes (27.1%). These results are presented in Figure 8.

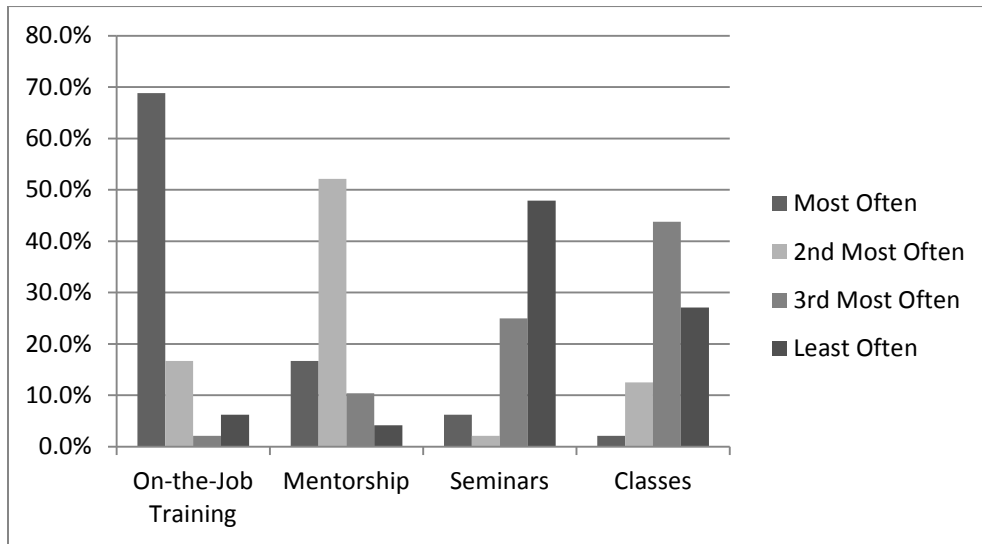


Figure 8 Types of Training Used

Third Section Frequencies

The third, and last multiple-choice section, gave the participants a statement and asked them to rate how strongly they agreed or disagreed with it. The first statement was that it is important for an accounting bachelor's degree to include a course on governmental accounting. As shown in Figure 9, eleven individuals strongly agreed with this statement (22.9%), twenty-one people agreed with it (43.8%), nine were neutral (18.8%), six disagreed (12.5%), and one strongly disagreed (2.1%).

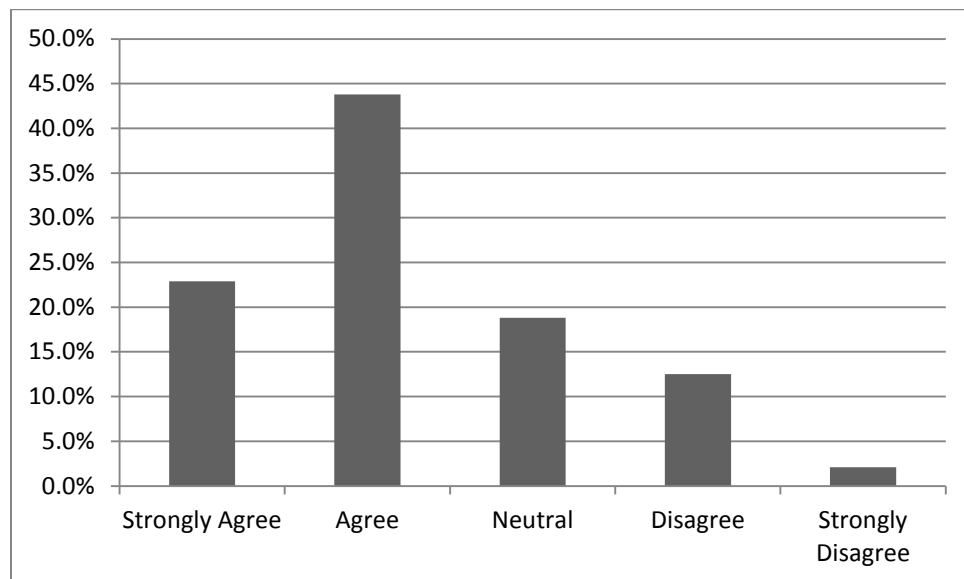


Figure 9 Bachelor's Degrees Should Include Governmental Accounting

The second statement was that it is important for an accounting bachelor's degree to include a course on federal government accounting. Responses to this statement indicated that fourteen people strongly agreed (29.2%), nineteen agreed (39.6%), eleven were neutral (22.9%), four disagreed (8.3%), and no one strongly disagreed (0.0%), represented in Figure 10.

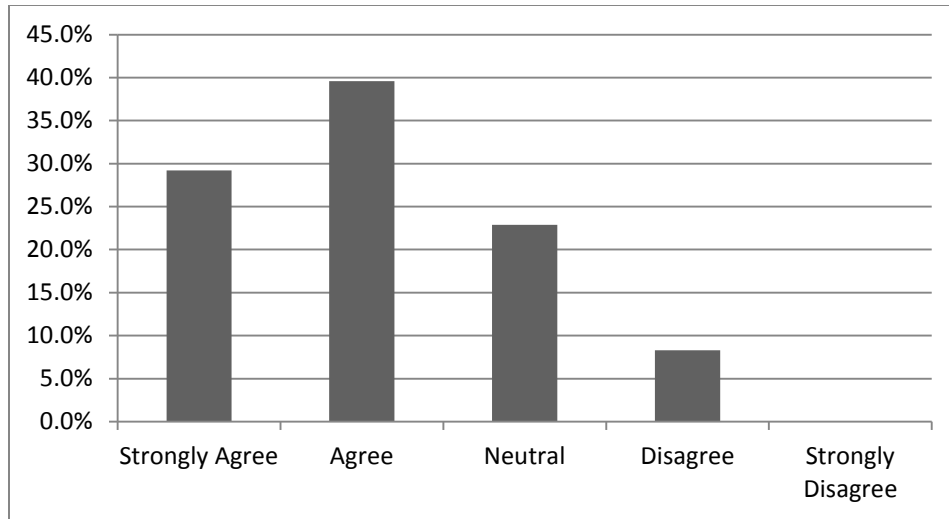


Figure 10 Bachelor's Degrees Should Include Federal Government Accounting

The third statement was that the individual's undergraduate degree prepared them well for an entry-level government accounting position. As shown in Figure 11, nine people strongly agreed with this statement (18.8%), ten agreed (20.8%), twenty-one were neutral (43.8%), six disagreed (12.5%), and two strongly disagreed (4.2%).

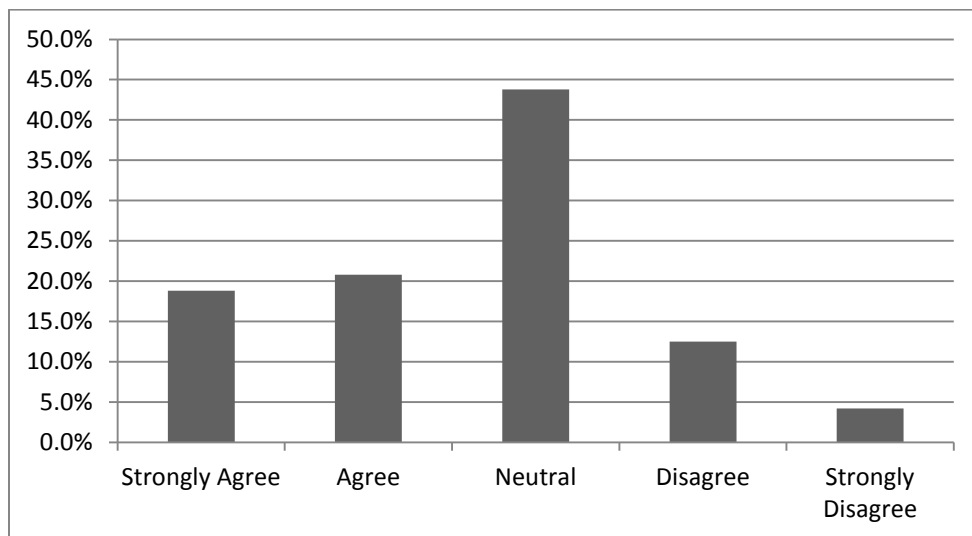


Figure 11 Individually Well Prepared by Undergraduate Degree

The fourth statement was that accounting programs should require 150 semester hours. As shown in Figure 12, one person strongly agreed with this statement (2.1%), ten agreed (20.8%), thirty were neutral (62.5%), seven disagreed (14.6%), and no one strongly disagreed (0.0%).

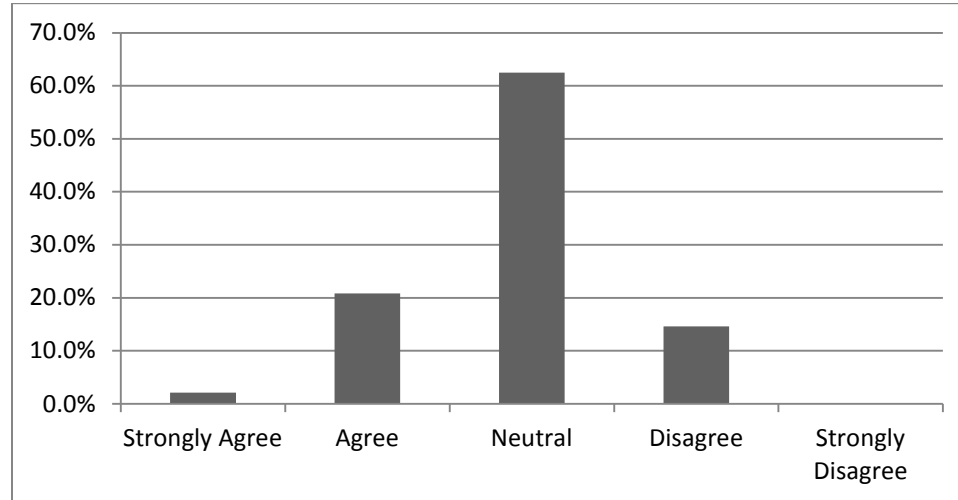


Figure 12 Accounting Programs Should Require 150 Semester Hours

The last statement was that accounting graduates, in general, are well prepared to enter the job market. As shown in Figure 13, three people strongly agreed with this statement (6.2%), twenty agreed (41.7%), twenty-four were neutral (50.0%), one disagreed (2.1%), and no one strongly disagreed (0.0%).

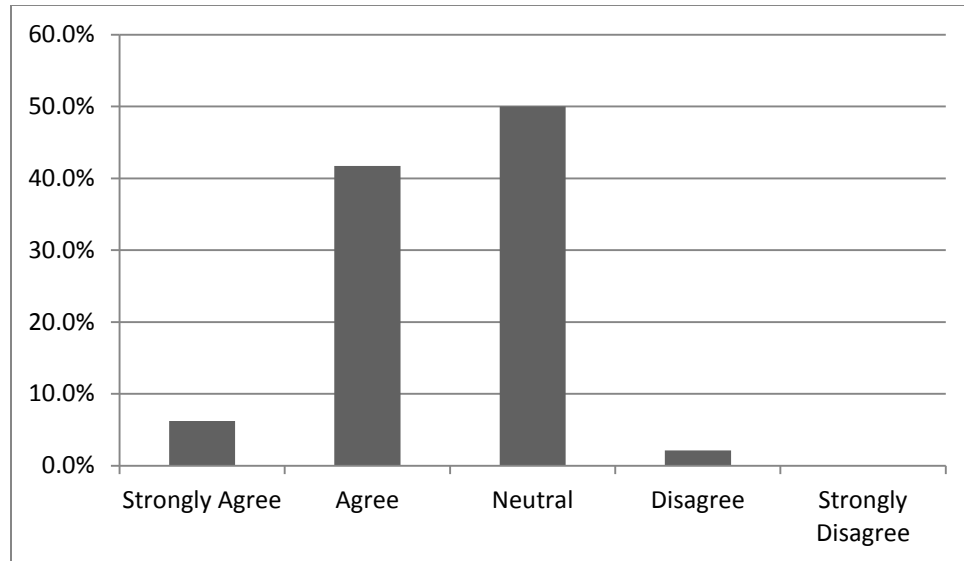


Figure 13 Accounting Graduates are Well Prepared to Enter the Job Market

Fourth Section Responses

The first short answer question asked the employees what they thought was the biggest difference between public and private accounting. The answers varied, including the methods that are used in the different industries as well as the differences in rules and regulations. Most respondents indicated that there were numerous differences between the two industries, although it is unclear through the survey whether any of these individuals had work experience in the private sector. One individual went as far as to say that “everything is different.” (Appendix D) Another individual indicated that the gap between public and private accounting is narrowing because of the recent addition of Enterprise Resource Planning (ERP) systems that streamline the accounting process. So, as it currently stands, there are tremendous differences between public and private accounting, but in the future this gap may narrow.

The second short answer question asked the employees what they thought was the biggest difference between their educational training and the jobs they currently have. The consensus among those surveyed was that their government job has very little to do with what they were taught in college. One individual said, “No realistic college level classes prepare you for government-type work.” (Appendix D) Others felt that the educational shortcomings were no different from any other profession. Another individual felt that specific education is insignificant because collegiate courses address a high level of work, but cannot compare to individual experience. Some people who had governmental accounting still struggled because they had classes that were focused on the state and local governments and did not accurately discuss the terminology used by the federal government. (Appendix D) This revelation calls into question the effectiveness of government classes in preparing those people who eventually work for the federal government.

DISCUSSION

Frequency calculations address the basic data that was gathered. To dig deeper into the data, cross-tabulations were done in order to find any correlations that existed between the questions. Cross-tabulations allow two questions to be compared together, revealing strong connections. These cross-tabulations were calculated between each “demographic” question and each of the other questions. However, only those factors showing “strong” or interesting relationships are discussed in the next section.

The first relationship was revealed through the cross-tabulation between the highest level of accounting education of the respondents and whether the individual had taken a governmental accounting class. This calculation indicated that of the twelve people who had Master’s degrees in Accounting, nine of them (75.0%) had never taken a governmental accounting class. However, of the fourteen people who had earned a Bachelor’s Degree in Accounting, only six of them (42.9%) had never taken a governmental accounting class. This surprising information stresses even more how universities do not value governmental accounting as much as private accounting, even at the graduate level. In addition, it is interesting to note that those with only Bachelor’s Degrees were more likely to have governmental accounting. As discussed earlier, only 33% of universities require governmental accounting, and these statistics confirm the variability in required course curricula at different universities.

Another interesting correlation was discovered between the highest level of accounting education of the respondent and how the individual felt about requiring

governmental accounting at the undergraduate level. Of the fourteen people who have earned Bachelor's degrees in accounting, eleven of them (78.8%) either agreed or strongly agreed that governmental accounting should be required. Secondly, of the twelve individuals who had earned a Master's degree, nine of them (75.0%) either agree or strongly agreed with this statement. However, only eleven of the eighteen (61.2%) of those who took governmental accounting as an elective and one of the four (25.0%) of those who did not take college accounting at all agreed or strongly agreed with the statement. This distinct difference indicates that those who had exposure to secondary education in accounting had stronger positive feelings regarding whether governmental accounting should be required. These people understand the benefits that a course in governmental accounting could provide, while those with less accounting experience were less likely to support that notion. Those respondents who did not major in accounting did not support governmental accounting as strongly. However, since these people did not major in accounting, they are less likely to understand the benefits of adding governmental accounting. Therefore, the strong support from those who actually majored in accounting provides very strong support for its inclusion in the curriculum.

The next cross-tabulation compared the type of university the respondent attended with the number of government classes that the individual took. According to this comparison, seventeen of the twenty-one (81.0%) individuals who attended private universities had no governmental accounting education. This percentage is much higher than the combined average that showed thirty-one out of the forty-eight (64.6%)

individuals did not have government accounting. Our literary analysis indicated that private universities were slightly more likely to offer government accounting than public universities. However, the cross-tabulation seems to disagree with that assessment. This discrepancy could be due to whether the schools actually attended by the respondents line up with the Review of Literature. In the city where the survey took place, there are two private universities. Many of the respondents attended these schools, so their curricula may skew our results away from the national average.

An important question that was posed prior to this survey was whether a government accounting class would decrease the time it takes for employees to understand the governmental accounting system. This seems to be confirmed through the cross-tabulation of those who had government accounting and how long it took them to understand the system. First of all, 81.2% of those individuals who said that they “don’t fully understand” the system never had governmental accounting. In addition, of the thirty-one people who did not have government accounting, only eighteen understand the system. This means that 41.9% of those people who did not have the class have yet to figure out the system. However, only 10% of those who had one government class have not been able to figure out the system. Whether they really comprehend the system or not, this data indicates that those who had a class in governmental accounting felt like they had more success than those who did not have governmental accounting. More than any other statistic, this cross-tabulation shows how beneficial a class in governmental accounting can be for the confidence of an employee.

No one knows how beneficial governmental accounting classes are as much as those who took them. This information is clear through the cross-tabulation between those who had government accounting and whether they think it should be included in a bachelor's degree. Fifteen of the seventeen (88.2%) of those who took governmental accounting either agreed or strongly agreed that a government class should be required in an accounting bachelor's degree. This contrasts with the fact that only seventeen of thirty-one (54.8%) people who did not have governmental accounting agreed or strongly agreed with that statement. This 33.4% difference indicates that those who did not take governmental accounting do not feel as strongly about it being required as those who did take it. However, these statistics also indicate that governmental accounting classes are effective because those who took them believe that everyone should be required to take at least one.

There is also an interesting correlation between the length of time that an individual has worked for the government and whether they think governmental accounting should be required. Individuals who have worked for the government for over ten years were much more likely to think that it was important to take a government accounting class than those who had only worked 0-6 months. Fourteen of the eighteen (77.7%) of those who had worked ten years or more with the government saw the importance of requiring the class. In contrast, only two of the six (33.3%) individuals who had been with the government for less than six months felt that it was important. This shows that the longer one works for the government, the more clearly they see the benefit of governmental accounting education. In addition, those who had

been there longer could see how much easier their transition would have been if they had been taught how the entire system works, and not just how to do their job.

The last correlation that was evident through the survey was that those who required more time to figure out the system claimed that including governmental accounting classes is important. For instance, only eleven of the twenty-two (50.0%) people who feel that they figured out the government system in two years said universities should require government accounting. However, twenty-one of the twenty-six (80.7%) people who required more than two years comprehending the system believe universities should require governmental accounting. This comes as no surprise since they can see how their transition would have been easier. Meanwhile, those people who had a relatively short learning curve were less likely to see the benefits of governmental accounting because their transition was relatively easy.

These statistical analyses were conducted to draw conclusions about the necessity of governmental accounting in undergraduate curriculums. The survey, as a whole, indicates that there is a strong need for governmental accounting in undergraduate programs. In addition, the results reinforce the idea that governmental accounting is being neglected in undergraduate programs. The people who had earned higher levels of accounting education concluded that universities should require governmental accounting. As far as the type of university, people who attended public universities were more likely to be subjected to these classes. In terms of the effectiveness of these classes, people that took them were able to succeed sooner than

their counterparts. These people recognized that governmental accounting played a part in their career success, so they voiced very strong support of its inclusion in collegiate curricula.

CONCLUSION

The data suggests that those working in governmental accounting believe that it would be beneficial for accounting graduates entering the government workforce to take a class in governmental accounting. How universities should change their curriculum is less clear. While it would not hurt any student to learn the governmental accounting system, educational institutions would have to replace another class with governmental accounting. As we found in our literary review study, most universities that offer government accounting offer it among a group of optional classes. Since many of these classes are more specialized, it may be worthwhile to make every student aware of the difference between private and government accounting. This could become beneficial not only for government workers, but also for private accountants who work with government clients. Therefore, we would suggest that universities consider requiring their accounting students to take a class in governmental accounting, or at least offering it as an elective.

However, this suggestion is made from a survey that contained some limitations that must be considered. First, the survey size is small, considering that only forty-eight surveys were submitted out of the 110,000+ individuals who work with federal government finances. In addition, the short answer section of the survey revealed that some of the respondents do not consistently work with the accounting system, calling into question some of our results. These limitations are the result of a short time period, limited connection with the target audience, and privacy stipulations on government

studies. Further studies should be performed to ensure that the reported results are accurate. However, these studies must be performed within the parameters of the government because of their privacy policies. Suggestions for future study include a larger sample size and a survey submitted to universities to remove the assumptions from their perspective.

As discussed earlier, the government continues to increase its workforce, so it is important that the government become more efficient and effective. Therefore, universities should make the necessary changes to their curricula to assist their graduates in the transition to the government. However, further study is necessary to determine whether one of those changes should be requiring governmental accounting.

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APPENDIX A

Government Accounting in Private Universities						
Name of University/College	Location	Type of University	Undergrad Enrollment	Required	Offered	Not Offered
DePaul University	Chicago, IL	Private	16,052	X		
University of Miami	Miami, FL	Private	15,629	X		
Mountain State University	Beckley, WV	Private	8,777			X
University of Notre Dame	South Bend, IN	Private	8,372			X
Hawaii Pacific University	Honolulu, HI	Private	8,080		X	
Quinnipiac University	Hamden, CT	Private	5,900			X
Seton Hall University	South Orange, NJ	Private	5,200			X
Bradley University	Peoria, IL	Private	5,061			X
Creighton University	Omaha, NE	Private	4,000			X
Pepperdine University	Malibu, CA	Private	3,000			X
Olivet Nazarene University	Bourbonnais, IL	Private	2,600		X	
University of Denver	Denver, CO	Private	1,976		X	
Northwest Nazarene University	Nampa, ID	Private	1,900		X	
John Brown University	Siloam Springs, AK	Private	1,283		X	
Transylvania University	Lexington, KY	Private	1,110		X	

In the References Section, these universities are denoted by *.

APPENDIX B

Government Accounting in Large Public Universities						
Name of University/College	Location	Type of University	Undergrad Enrollment	Required	Offered	Not Offered
University of Texas-Austin	Austin, TX	Large Public	39,000		X	
University of Georgia	Atlanta, GA	Large Public	34,885			X
Indiana University	Bloomington, IN	Large Public	32,490			X
University of Illinois	Champaign-Urbana, IL	Large Public	31,209			X
University of Minnesota	Minneapolis, MN	Large Public	30,519			X
University of Wisconsin-Madison	Madison, WI	Large Public	28,690			X
University of Michigan	Ann Arbor, MI	Large Public	26,208			X
Iowa State University	Ames, IA	Large Public	23,104		X	
Louisiana State University	Baton Rouge, LA	Large Public	21,103		X	
Boise State University	Boise, ID	Large Public	19,993			X
George Mason University	Washington D.C.	Large Public	19,702		X	
University of Mississippi	Oxford, MI	Large Public	19,536	X		
University of Kentucky	Lexington, KY	Large Public	19,292			X
Kansas State University	Manhattan, KS	Large Public	18,778			X
Western Washington University	Bellingham, WA	Large Public	12,958			X

In the References Section, these universities are denoted by **.

APPENDIX C

Government Accounting in Small Public Universities						
Name of University/College	Location	Type of University	Undergrad Enrollment	Required	Offered	Not Offered
University of Wyoming	Laramie, WY	Small Public	9,793	X		
Marshall University	Huntington, WV	Small Public	9,641			X
Texas Southern University	Houston, TX	Small Public	9,500		X	
Kutztown University	Kutztown, PA	Small Public	9,189		X	
Rhode Island College	Providence, RI	Small Public	9,000		X	
University of Central Missouri	Warrensburg, MO	Small Public	8,970			X
Tennessee State University	Nashville, TN	Small Public	8,456		X	
Western Carolina University	Cullowhee, NC	Small Public	7,455		X	
Southern Utah University	Cedar City, UT	Small Public	6,490			X
College of William and Mary	Williamsburg, VA	Small Public	5,800			X
Cameron University	Lawton, OK	Small Public	5,202		X	
Winthrop University	Rock Hill, SC	Small Public	5,111			X
Eastern New Mexico University	Portales, NM	Small Public	4,300	X		
University of Findlay	Findlay, OH	Small Public	3,350	X		
Dakota State University	Madison, SD	Small Public	2,780			X

In the References Section, these universities are denoted by ***.

APPENDIX D

First Section

1. What is the highest level of accounting education you have received?

Doctorate	0%
Master's Degree	25%
Bachelor's Degree	29%
College-level elective classes	38%
High School-level classes	2%
Other	2%
N/A	4%

2. If you have taken accounting classes at the collegiate level, which type of school did you graduate from?

Large State School (over 10,000 students)	21%
Small Public School (less than 10,000 students)	15%
Private School	44%
Junior College	6%
Other	2%
N/A	13%

3. During your accounting education, how many government-specific accounting classes did you take?

0	65%
1	21%
2	10%
More than 2	4%

4. How many of these governmental accounting classes included federal government standards?

0	29%
1	21%
2	10%
More than 2	4%
N/A	35%

5. Which of the following best describes you?

I am currently registered as a Certified Public Accountant (CPA).	4%
I used to be a CPA, but am no longer registered.	2%
I have considered becoming a CPA.	8%
I am not a CPA, and do not intend on becoming one.	85%

6. How long have you been working with government accounting?

0-6 months	13%
6 months – 2 years	13%
2-5 years	19%
5-10 years	19%
More than 10 years	38%

Second Section

7. Approximately, how long did it take you to fully grasp the government accounting system after first being employed?

0-3 Months	2%
3-6 Months	6%
6-12 Months	25%
1-2 years	13%
More than 2 years	21%
I still don't fully understand it.	33%

8. Rate, 1 through 4, which type of training was used most often to help you become familiar with the accounting system? (1= Most Used, 4= Least Used)

	1	2	3	4
Classes	2%	15%	51%	32%
Seminars	8%	3%	31%	59%
Trained by a mentor	20%	63%	13%	5%
Individual on-the-job training	73%	18%	2%	7%

Third Section

9. It is important for a bachelor's degree to include a course on governmental accounting.

Strongly Agree	23%
Agree	44%
Neutral	19%
Disagree	13%
Strongly Disagree	2%

10. It is important for there to be a separate accounting course pertaining to federal government accounting principles.

Strongly Agree	29%
Agree	40%
Neutral	23%
Disagree	8%
Strongly Disagree	0%

11. My undergraduate degree prepared me well for an entry level accounting position.

Strongly Agree	19%
Agree	21%
Neutral	44%
Disagree	13%
Strongly Disagree	4%

12. All accounting programs should require 150 semester hours.

Strongly Agree	2%
Agree	21%
Neutral	63%
Disagree	15%
Strongly Disagree	0%

13. Accounting graduates are well prepared to enter the job market.

Strongly Agree	6%
Agree	42%
Neutral	50%
Disagree	2%
Strongly Disagree	0%

Fourth Section

14. What is the biggest difference, in your opinion, between public and private accounting? (Add any additional comments)

- Budget and Obligation of funds - private sector is for profit vs. government either spending based on programs from Congress / taxpayers (Appropriations: OMA/RDTE/PA funds) and/or break even if working with AWCF funds.
- Everything is different
- Appropriations
- Entire new set of regulations for Government
- In public accounting, the system is so huge that most people will never use all of it or be able to see the affects of the accounting transactions they do. The job duties are divided up in such a way that no one is responsible for the whole financial statement, and most aren't even aware what is on the statements.
- The biggest difference is in the age of the accounting systems that are utilized
- Size of entity

- First, I want to say that I think the gap is closing on differences due to ERP systems government is putting in place. Depending on job title and organization, sometimes you never used the general ledger in accounting as a government accountant, though others in government used it every day.
- Government uses both Budgetary and Proprietary Accounting.
- The amount of rules and regulations required in Government accounting, and the different types of funding, each of which has its own set of rules
- Private is more organizational structured
- Public accounting is more diverse
- In public acct individuals usually only participate in a small part of the entire accounting process, vs. private where individuals usually participate in the entire process
- The Fund accounting concept, Congressional oversight, Political influence on funding and executing some programs
- To me, simply that the credits and debits are opposite each other
- I would say first one is non-profit vs. for-profit and it results in difference on how we budget and execute. The second one is layers/volumes of regulations we have to follow, which affect efficiency and effectiveness
- Government accounting is not the same as private accounting
- The systems and databases used.
- A lot of the terminology is different and the way AWCF tries to net a zero balance
- You are using so many "pots of money" vs. about 1 bank account typically. Determining which "pot of money" to use and how they are appropriated.
- It never appears to be "real money" for the public sector, whereas in the private sector there seems to be much more accountability
- Please note, I took undergrad accounting courses as part of the MBA Accounting Concentration program. The biggest difference is funds, i.e. Appropriations
- Working for the Government is a totally different world

15. What is the biggest difference, in your opinion, between your educational curriculum and the work you do in your current position? (Add any additional comments)

- No realistic college level classes prepare you for government type work.
- Educational was at a broader, higher level than the work as an actual accountant. I had to learn all the details and do's and don'ts that go into the weeds of governmental accounting.

- My education is in Business Administration, which mostly pertains to business in private industry. We had little to no educational curriculum that focused on government. The biggest difference is that in government you don't have to worry about competition which is what most business training is about.
- Although an education is extremely important, I have experienced that it did not make any difference in the jobs I have been in. You receive on-the-job training and the jobs I have been in have no connection to my education classes.
- The hands on experience. Having not taken a government accounting in college, I feel this is completely different than the type accounting I was used to
- When I took accounting, minimal courses were offered that focused on government accounting - had to lean on-the-job
- Certain segments are used as is in any discipline
- Textbooks cannot prepare you for the "real world". All companies/agencies do things differently and on the job training is necessary to learn how each individual agency performs
- The basic Accounting education received does serve as a solid background understanding of government accounting. After all, accounting principles and its basic knowledge can and are applied to both private and government accounting. These understanding and knowledge does help when reviewing and researching complicated problems. However, what current educational curriculum lacks the operational side of governmental accounting.
- No business in the world will tell you to spend what was budgeted to ensure you budget next year is increased. They don't teach that logic during college
- I believe that the basic accounting principles are the same but the government does not use the same software and systems that private industry uses. It seems new employees walk in feeling like they understand accounting but then have to "re-learn" everything the way the government operates.
- My work is more related to program management rather than accounting. The accounting curriculum provided me with the basis to perform my current job responsibilities.
- Terminology. It's often difficult for me to relate terms in government accounting to a similar commercial business
- The educational curriculum focus is on the whole picture, the actual job is a small part of that picture- it helps to know where/how you contribute to the final outcome.
- I don't think any of the class room prepared me for the government accounting. The government accounting I received was mainly at the state level and only mentioned federal. The principles or legal aspects are the same.

- Again, gap here is closing due to ERP systems being deployed and some of the laws such as the FFMIA to make government employees better stewards of the taxpayers funds.
- I don't think any education systems fully prepares someone for the real world. The education systems teach the knowledge needed to perform the work but it is the day-to-day application of knowledge that is most important.
- For appropriated fund accounting, we don't do anything with general ledgers or debit/credit T accounts, so I don't use much of what I learned in college. But when working on AWCF financials, I am more able to use what I learned and the curriculum helps me understand.
- Nothing of what I do now was learned at the University level.
- Government has own terminology / acronyms / culture / rules and regulations that are different from information provided in school (much of the general education received focuses on private sector).

16. If there are gaps between the curriculum and occupational responsibilities, how would you like to see those gaps filled?

Mentorship	17%
More Training	19%
Specific Job Experiences	59%
Other	2%
N/A	3%

17. If other, describe here:

Classes related more to the job. Even some of the government classes are not tailored to what you do on the job.