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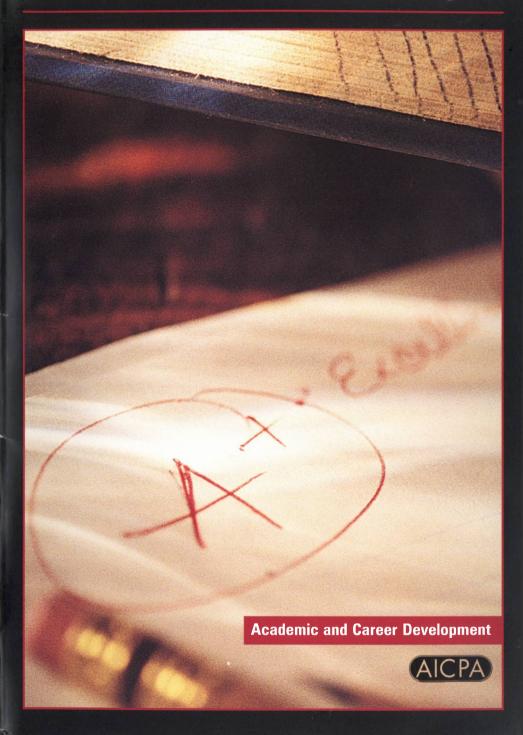
Directory of Education and Recruitment Programs

American Institute of Certified Public Accountants (AICPA)

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Directory of Education and Recruitment Programs



MISSION STATEMENT

The mission of the AICPA Pre-certification Education Executive Committee (PcEEC) is to provide leadership in enhancing the supply and development of future CPAs by encouraging talented individuals to enter the accounting profession and supporting educators in preparing students to become valued and trusted CPA professionals.

The mission of the Minority Initiatives Committee is to actively integrate minorities into the accounting profession to become CPAs and enhance their upward mobility.

The following programs are designed to enhance the curriculum, facilitate changes that will better prepare students for the profession and make the profession an attractive career choice.

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RESOURCES AT A GLANCE

Resource	Goal	Audience
Accounting Scholars Leadership Workshop	Recruitment	College students
AICPA Authoritative Literature	Education	College educators and college students
AICPA Core Competency Framework	Education	College educators
Antifraud Resource Center	Education	College educators and college students
"Be a Star" in Business Advertising Campaign	Recruitment	High school and college students
Carey and AICPA/Accountemps Scholarships	Recruitment	College students
College Residency Grant Programs	Recruitment	High school students
Distinguished Achievement in Accounting Education Award	Education	College educators
Education Supplement to The CPA Letter	Education	College educators
Educational Competency Assessment Web site	Education	College educators
Faculty Development Programs	Education	College educators
Fellowships for Minority Doctoral Students	Education	College students
High School Educators Symposium	Education	High school educators
Internship and Experiential Learning Guidelines	Education	College educators
Joint AICPA/AAA Award for Notable Contributions to Accounting Literature	Education	College educators
New Accountant Magazine	Education & Recruitment	College educators and students, high school educators and students
On-Campus Champion Program	Recruitment	College educators
Penny Wise and Business Building Blocks videos/DVD	Education	Elementary and junior high school students
Professor/Practitioner Case Development Program	Education	College educators
Scholarships for Minority Accounting Students	Recruitment	College students
Student Affiliate Membership	Recruitment	College students
Student Recruiting with Beta Alpha Psi	Recruitment	College educators and students, high school educators and students
Supply of Graduates and Demand for Recruits Report	Recruitment	College educators
The CPA iPACK (Information Package)	Education & Recruitment	College educators and students, high school educators and students
The Ph.D. Project	Recruitment	College educators
www.StartHereGoPlaces.com	Recruitment	High school and college students

EDUCATION/CURRICULUM DEVELOPMENT PROGRAMS

AICPA Core Competency Framework for Entry into the Accounting Profession

The Core Competency Framework defines a set of skills-based competencies needed by all students entering the accounting profession regardless of the career path they choose. The competencies (functional, broad business perspective and personal) have been derived from academic and professional competency models supporting the concept of life-long learning. The framework can be accessed at *www.aicpa.org/edu/corecomp.htm.*

Education Competency Assessment Site

The Educational Competency Assessment (ECA) site was developed to help educators and program administrators integrate the skills-based competencies into their courses and programs. The site contains two primary areas:

—The Library is home to the Core Competencies Database, the Education Strategies Database and information for assessing student performance and evaluating competency coverage.

—The Organizers facilitate the compilation and analysis of activities.

The ECA site is accessible through the AICPA home page and educators' page as well as at *www.aicpa-eca.org*.

Professor/Practitioner Case Development Program

This competitive program helps strengthen the interaction between practitioners and educators and results in the collaborative development of case materials that are used in the teaching of financial accounting, managerial accounting, assurance services, e-commerce, tax planning issues or information systems at the principles or intermediate levels. Cases identify the specific AICPA core competencies (see above) that are addressed.

Accepted cases are also considered for presentations at the AAA Annual Meeting, the Federation of Schools of Accountancy Annual Meeting or the Colloquium on Change in Accounting Education. The cases are copyrighted and published by the AICPA and distributed to administrators of accounting programs and AICPA On-Campus Champions. The cases can also be downloaded from the AICPA Web site at *www.aicpa.org/members/div/career/edu/ppcdp.htm.*

Antifraud Resource Center Web Site – Educators and Students Section

The AICPA's Antifraud and Corporate Responsibility Resource Center includes a section for Educators and Students. To help educators integrate the important topics of fraud prevention, detection and related issues into their curriculums and classroom activities, the AICPA provides a wealth of teaching materials on the site, including: (a) an educational package to help faculty integrate SAS #99 on Consideration of Fraud in a Financial Statement Audit into their auditing course; (b) syllabi for teaching a fraud course or integrating fraud topics into other courses; (c) more than thirty-five case studies that focus on fraud, corporate governance, ethics and related accounting topics; and (d) PowerPoint presentations outlining specific issues relevant to high-profile companies.

The antifraud site is located at *www.aicpa.org/members/div/auditstd/riasai/sas99.asp* and is updated regularly.

Internship and Experiential Learning Guidelines

The AICPA has developed comprehensive Guidelines to assist colleges and universities in designing, implementing and administering meaningful internship programs and other forms of experiential learning. Included are types of programs, learning objectives and delivery mediums; options of application and use; and examples of key documents such as syllabi and program administration and evaluation forms. The Guidelines can be accessed at *www.aicpa.org/members/div/career/edu/internships.htm.*

Distinguished Achievement in Accounting Education Award

This award has the dual function of extending profession-wide recognition to the recipient as well as promoting role models in academe. The program recognizes full-time college accounting educators distinguished for excellence in teaching, innovation in curriculum development, who exemplify the philosophy of the CPA vision and are actively involved in the accounting profession at the national level. Eligibility requirements, nominating processes, application procedures and a nomination form are available at www.aicpa.org/members/div/career/edu/laaea.htm.

Joint AICPA/AAA Award for Notable Contributions to Accounting Literature The AICPA, in cooperation with the American Accounting Association, annually recognizes books and/or articles deemed to make an outstanding contribution to accounting literature. A committee comprising representatives of both organizations selects the winner and presents \$2,500 and a plague at the AAA's annual meeting.

Faculty Development Programs

Recognizing that the needs of minority faculty have evolved, the Institute has partnered with the Diversity Section of the American Accounting Association (AAA). With the AAA's national focus on the broader needs of accounting educators, minority faculty will have increased opportunities to network, participate in professional development programs and identify research opportunities that will help ensure their teaching skills are on the cutting edge as well as support their efforts to achieve tenure. More information is available at http://www.aicpa.org/members/div/career/mini/fac_devel.htm.

Fellowships for Minority Doctoral Students

The primary objective of the AICPA Fellowships for Minority Doctoral Students is to enable more minorities to enter and move ahead in the accounting profession and academe. Fellowships of up to \$12,000 are awarded once a year to full time minority accounting scholars who show significant potential to become accounting educators. More information is available at

http://www.aicpa.org/members/div/career/mini/fmds.htm.

RECRUITMENT PROGRAMS

The CPA Information Package (iPACK): Takin' Care of Business

The Takin' Care of Business CPA iPACK is an educational package, highlighted by an award-winning video and includes an education handbook, 25 career guides, 25 bookmarks, a poster and a presenter's guide. The Education Handbook contains 15 lesson plans, complete with lesson objectives and instruction procedures, student learning activities and solution sets. The lesson plans are based on National Business Education Association (NBEA) and National Council of Teachers of Mathematics (NCTM) learning standards, and integrate the AICPA Core Competencies. To obtain a copy of the iPACK contact the AICPA Service Center Operations Team at 1-888-777-7077 and ask for product #872530.

High School Educators Symposium

Sponsored by state CPA societies as well as colleges/universities, the one-day Symposium is an opportunity to encourage utilization of the *Takin' Care of Business Education Handbook* by high school business teachers. Presentations by practitioners (public and private) reinforce career messages and encourage networking between practitioners and teachers. High school guidance counselors, math teachers and college career advisers are also invited to participate. A Resource Guide and PowerPoint presentation have been developed to aid implementation. Copies are available at *www.aicpa.org/members/div/career/edu/index.htm.*

CPA Student Recruitment Campaign

In fall 2001, the AICPA engaged Wunderman, the world's largest direct marketing solutions company, to develop a five-year, \$25 million campaign aimed at helping young people ages 16 to 22 understand the career opportunities afforded by the CPA profession. The campaign, utilizing an internet-based, interactive marketing strategy, shows students how CPAs work with and in businesses of all sizes in a world of commerce that is global, technological and constantly changing. The campaign is assessed continually, enabling Wunderman to adjust messages to more effectively reach the AICPA's target audience. The student Web site is *www.StartHereGoPlaces.com*.

"Be a Star" in Business Advertising Campaign

In early 1999, the Minority Initiatives Committee launched an aggressive print advertising campaign targeted to minority high school and early college students as well as individuals, such as parents, who can ultimately influence students in their decision making. The ads feature sports celebrities with their CPAs and run in national magazines with a minority focus.

Student Affiliate Membership

The Student Affiliate Membership offers students virtually all the benefits and services of regular AICPA membership, with the exception of voting rights and general committee service, at a discounted price. Students and recent graduates can become AICPA Student Affiliate Members for \$35 annually. These members also have access to the *AICPA Online Authoritative Literature* for an additional \$40.

On-Campus Champion Program

In its effort to recruit student members, the AICPA reaches out to the educator community for assistance. "On-Campus Champion" educators are identified as point persons at the colleges/universities for students to contact regarding the AICPA Student Affiliate program. Champion's AICPA membership dues are waived and they receive discounts on products. There are more than 9,000 student affiliate members and 475 On-Campus Champions.

Student Recruiting with Beta Alpha Psi

Student Recruiting with Beta Alpha Psi is a program designed to educate and inform high school students of the career opportunities in accounting and as a CPA. BAP students earn individual points required of BAP Chapters, high school students learn about accounting first-hand from college accounting majors and state CPA societies enhance their relationship with high schools and colleges. An implementation guide is available at www.aicpa.org/download/career/6384-046BAPAcctForFutureBr.pdf.

Pennywise/Business Building Blocks Videos

Funded by the AICPA Foundation, these two videos focus on teaching students about personal finances and the accounting profession. Geared toward elementary and junior high school students, Pennywise teaches basic money management concepts such as the history of money, checking and savings accounts and budgeting. Business Building Blocks, aimed at the late middle school and early high school groups, provides information on teaching strategies and accounting principles such as financial planning, budgeting and forecasting. Both programs aired on PBS YOU and can be accessed at *www.aicpa.org/members/aicpafoundation.htm*. Video and DVD masters were distributed to the state CPA societies for duplication.

New Accountant Magazine

The AICPA annually sponsors a high school edition of *New Accountant* magazine. Within the publication, a feature article profiling ten young CPAs provides students with real life examples of the wide variety of career opportunities available within the profession. The magazine is distributed to high schools throughout the U.S. by state CPA societies, as well as other distribution channels.

College Residency Grant Program

The AICPA College Residency Grant Program encourages state CPA societies, universities and other organizations to establish career awareness programs for high school juniors and seniors. Typically, these one-week programs bring minority high school students onto a college campus and expose them to accounting and other business disciplines through a tailored curriculum.

Competitive, one-time grants of up to \$10,000 are provided as seed funding for residency programs within their first three years of operation. More information is available at

http://www.aicpa.org/members/div/career/mini/College_Residency_Program.htm.

SCHOLARSHIPS

John L. Carey Scholarships provide financial assistance to liberal arts undergraduates pursuing graduate studies in accounting. Seven \$5000 scholarships are awarded annually. An overview of scholarship and grant information is available at www.aicpa.org/members/div/career/mini/jlcs.htm.

AICPA/Accountemps Scholarships (worth \$2,500 each) are awarded annually to two AICPA student affiliate members who demonstrate strong leadership and academic qualities and intent to pursue a career in the profession.
 More information about the scholarship is available at www.aicpa.org/nolimits/nav/scholarship_winners.asp.

Scholarships for Minority Accounting Students

The scholarship program provides awards of up to \$5,000 to outstanding minority accounting students who show significant potential to become certified public accountants. Approximately 150 scholarships are awarded every year and over the last ten years, the AICPA has awarded more than \$6 million in minority accounting scholarships. More information is available at http://www.aicpa.org/members/div/career/mini/smas.htm.

Accounting Scholars Leadership Workshop

The AICPA Accounting Scholars Leadership Workshop was added as an additional component of the scholarship program in 1995. The objective of this two-and-a-half day workshop is to strengthen leadership, team building, presentation and communication skills of scholarship recipients and other selected students. Over 800 students have participated in this program since inception. More information is available at *http://www.aicpa.org/members/div/career/mini/aslw.htm.*

STRATEGIC ALLIANCES

Accreditation of Business and Accounting Academic Programs

The PcEEC monitors developments on the accreditation of business and accounting academic programs, particularly AACSB-International accreditation and provides input on proposed changes in the processes and standards for business and accounting programs to ensure the relevance of their objectives and content to the profession's needs. More information about the AACSB is available at *www.aacsb.edu*.

International Federation of Accountants (IFAC) Education Committee

The PcEEC provides input to the IFAC Education Committee whose mission is to serve the public interest by the worldwide advancement of education and development for professional accountants leading to harmonized standards. The IFAC Education Committee develops standards, guidelines, discussion papers and other information documents on both pre-qualification education and on continuing professional development for members of the accounting profession. Additional information is available at *www.ifac.org*.

Federation of Schools of Accountancy (FSA) and Beta Alpha Psi (BAP)

The AICPA works closely with the Federation of Schools of Accountancy, the organization of accredited graduate accounting programs, and Beta Alpha Psi, the national professional organization for accounting, finance and information systems students, to support their objectives, policies and programs that are in alignment with those of the AICPA. The AICPA also provides administrative support and housing for the FSA and for the international office of Beta Alpha Psi. More information is available at www.thefsa.org and www.bap.org.

Future Business Leaders of America and National Academy Foundation The AICPA supports FBLA (Future Business Leaders of America), a national organization comprising state and local chapters of high school students interested in pursuing careers in business. The AICPA contributes \$5,000 to FBLA to sponsor their national accounting competition. The AICPA partnered with NAF (National Academy Foundation), a nonprofit organization that sustains a national network of high school career academies in finance, hospitality and tourism, and information technology. The AICPA's *Takin' Care of Business Education Handbook* is posted on NAF's Web site and presented at the national conference. Each Academy receives a CPA iPack. In return, the AICPA encourages members to participate on NAF's local advisory boards and to hire NAF students for summer internships.

The Ph.D. Project

The mission of the Ph.D. Project is to increase the diversity of business school faculty by attracting African-Americans, Hispanic-Americans and Native Americans to business doctoral programs and provide support during their doctoral studies. The AICPA has been a sponsor of this program since 1998. One of the key Ph.D. Project events is a two-day invitational conference that provides information to individuals considering this career change. Additional information on the Ph.D. Project can be obtained at *www.phdproject.org*.

PUBLICATIONS

Supply of Accounting Graduates and Demand for Public Accounting Recruits The AICPA conducts annual surveys of approximately 850 colleges and universities to determine the supply of new accounting graduates and approximately 5,000 CPA firms to gauge the demand for new hires. The results of both surveys, which include information on accounting majors and detailed gender and ethnic data of graduates, as well as new graduates employed by CPA firms, are compiled in a report and distributed to accounting department heads and public accounting firms. The findings enable the AICPA to identify trends and allows educators and practitioners to compare their data with nationwide statistics. *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits* is available at *www.aicpa.org/download/career/edu/Supply Demand Report.pdf.*

Education Supplement to The CPA Letter

The supplement, published five times during the academic year, keeps educators and other interested individuals informed about professional developments at the AICPA that have implications for the academic community and educational developments of interest. Current and previous copies of the Education Supplement to *The CPA Letter* are available at *www.aicpa.org/pubs/cpaltr/index.htm*.

AICPA Authoritative Literature for Educators and Students

The AICPA makes its professional literature available to the academic community through several options:

Colleges and universities site licensing

- Accounting & Auditing Literature on CD-ROM The materials include AICPA Professional Standards, Technical Practice Aids and Audit & Accounting Guides. The site license fee is \$395 (\$295 annual renewal) for each title and includes quarterly updates. The license permits unlimited use (no limit on number of concurrent users) and is available for networking purposes only. To order, e-mail educat@aicpa.org.
- Accounting & Auditing Literature Online (AICPA Library) Libraries are able to purchase multi-user subscriptions to this product at a 30% library discount. To order, call 888-777-7077 for pricing and more information.
- AICPA Professional Standards Online This unique multi-user subscription has been created to help professors and students prepare for the CPA examination.
 AICPA Professional Standards contains all of the outstanding pronouncements on professional standards issued by the AICPA and the Public Company Accounting Oversight Board. To order, go to www.cpa2biz.com/store, search on "WPS-XX" to download the terms and conditions and the request form. No additional discounts apply.

<u>Educators</u>

A one-year subscription to Accounting & Auditing Literature Online (AICPA Library) is available to educators free of charge. Gain online access to AICPA Professional Standards, Technical Practice Aids, Audit & Accounting Guides and Audit Risk Alerts and Accounting Trends & Techniques.

- AICPA educator members:
 - Register on www.cpa2biz.com with your AICPA membership number (you must be listed as an Educator in the AICPA member database). Locate product ORS-XX in the online store and go through the purchase process. Once complete, you will have immediate access to the subscription.
- Nonmember educators:
 - Fax or mail a letter from the Department Chair or Dean on college or university letterhead, stating that you are teaching accounting or auditing classes. AICPA will contact you with further instructions.
 Fax #: 800-362-5066; Mail: AICPA, Service Center Operations, P.O. Box 2209, Jersey City, NJ 07303-2209.

<u>Students</u>

- AICPA student affiliate members can subscribe to Accounting & Auditing Literature Online (AICPA Library) for \$75 per year. Non-member students are charged the prevailing non-member rate of \$495.00.
- AICPA Student Affiliate Members interested in only the AICPA Professional Standards Online, a subscription is available for \$25 (WPS-ST). Nonmember students are charged the prevailing non-member rate of \$53.75.

Additional information regarding the availability of the AICPA Authoritative Literature for Educators and Students is available at www.aicpa.org/edu/resourceinfo.htm.

Pre-certification Education Executive Committee • 2004 – 2005

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Minority Initiatives Committee • 2004 – 2005

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