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## Make the Education Department the TARGET

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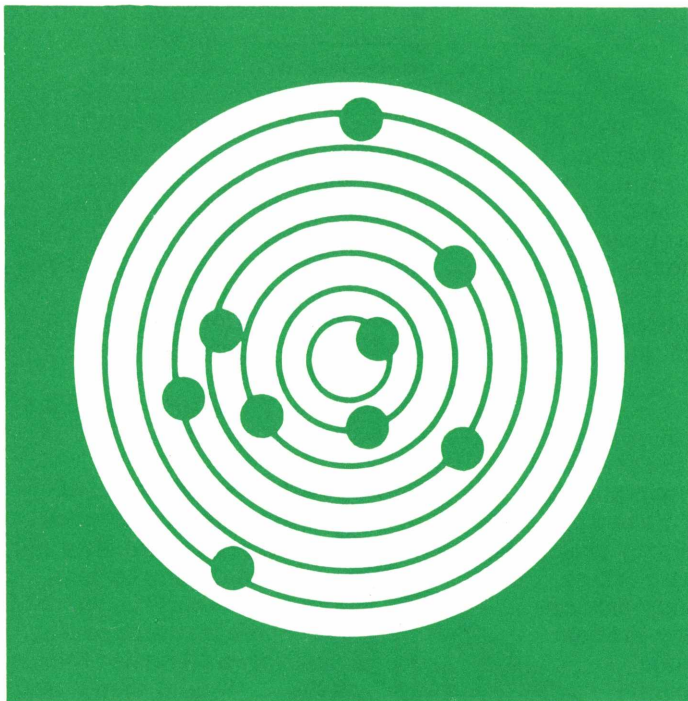
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# Make the Education Department the TARGET

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## WRITING FOR THE EDUCATION DEPARTMENT

The purpose of this article is twofold. The first is to describe the scope and nature of the Education Department. The second is to provide some topical areas where contributions would be welcome during the coming year.

The scope of the Education Department is quite broad. We are seeking articles that, from an educational standpoint, have relevance and appeal to persons who are engaged in industry, public accounting, academia, and various

areas of not-for-profit accounting practice.

Many of the problems and concerns faced by business are common to all areas of accounting practice. Problems exist in the development of leadership models, in communication skills, and in computer literacy. Also, there are concerns about the role that ethics plays in all facets of business today. Some would argue that the origin of many of these problems lies with an American educational system that lacks quality and strategic

direction when compared to other cultures and to the phenomenal costs we have invested in education. Others would not seek to assign blame for the many problems commonly faced by accountants in business, but would prefer to seek solutions that involve cooperation, role assignments and corrective action between business and the educational community.

It is articles that deal with topical issues within these broad boundaries that we hope will appeal to the readers of the education column of *The Woman CPA*. Literary contributions from our readers who are involved in all areas of accounting, in addition to those who are involved in the academic community, are necessary to provide a breadth and appreciation for the professional concerns and potential solutions that all of us may find of value.

### Potential Topics For The Education Department

There is currently a wide variety of topics pertinent to professional accounting education which may be of interest to our readers. Authors are invited to evaluate the partial listing of topics which follows and develop an article related to one of these topics, or to related topics that are relevant to accounting education — either in terms of education for today, or for educational issues that relate to the future of accounting.

#### • CMA versus CPA. Does industry actively

promote the CMA program? Is the program a success — or is the CMA often regarded as a certification secondary to the CPA? Will specialization testing and certification by the AICPA enhance the status of the CMA certificate?

• **Career development.** How well does our educational system prepare persons for non-public accounting careers? Have we established the necessary programs and provided adequate career counseling for the sixty percent-plus of our accounting graduates that do not enter public accounting? Do corporate accounting personnel perceive the lack of industrial/corporate accounting tracks in higher education to be a problem?

• **Personality traits and turnover in accounting firms.** Would pre-college testing or campus career counseling provide the best solution? Are accounting firms evaluating the relevant characteristics in new hires to minimize turnover?

• **Merits and problems of the 150-hour accounting education requirement.** Did Beamer, Bedford, Anderson — or you, the AICPA member — seriously count the costs of extending accounting education another full year? What

will be the impact upon students in general, upon minorities in particular, upon educational institutions, accounting firms and their clients, or upon society? Was this proposal seriously considered by all constituencies or was its passage by the membership the greatest promotional hype in the history of modern-day accounting? Is the five-year education experiment in Florida a Boom or a Bust — or is it perhaps accomplishing the long-run strategy of a particular segment of the accounting profession?

#### • Separate accreditation of accounting programs.

What are the benefits and costs to those who have done it versus the views of those institutions who have discarded the idea and even closed their fifth-year programs for lack of enrollment? What are the implications for the AICPA and the year 2000?

• **Potential employers' view of the preparation of today's accounting graduates.** Are the traditional criticisms still present or have new ones taken their place? Are there deficiencies in the areas of communications and computer literacy, among others?

• **Business ethics, production operation management, artificial intelligence, and internationalization of the undergraduate accounting programs.** How to accomplish all this? (in four years?) Is it necessary for programs to expand to include these areas? Where these feats have been achieved, what, if anything, was given up to add the new material to





the traditional undergraduate program?

• **Measuring effective teaching.** Is it really important to excel in the classroom today or only on the printed page? What do practitioners and academics feel about what some believe is a diminution of value placed upon teaching quality and professional service activities often used by academics to bring business reality into the classroom?

• **Accreditation standards.** Do they promote or impair the development of strong practitioner and academic interactions through faculty residencies? What are the costs, benefits and problems for firms, educational institutions, and the persons directly involved in such programs?

• **The CPA exam.** "Take the CPA exam as soon as you graduate. The experience will be good for you." Is this sound advice?

What views do CPA candidates have on this issue? How much importance do firms place upon the success rate of institutions on the CPA exam and how comfortable are professors and academic administrators with these comparisons? What can be learned from NASBA statistics about first-time test takers and repeat candidates? Is there a statistically significant difference between the success rate of "research institutions" versus "teaching institutions" on the CPA exam?

• **The revised CPA exam.** How

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do practitioners and educators view the new look for the CPA exam (1990-1992)? Do the changes in the new exam format diminish the opportunities to evaluate logical thinking, organizational skills and communication proficiencies? Or do they allow for more topical areas to be covered — in a more economical fashion? Where do the rank and file members of the Institute stand? How does academia view this change? If this project is implemented as scheduled, will any states supported by specific interest groups, consider independent testing and licensing of accountants to the exclusion of the AICPA?

• **Accounting specializations.** How does the general membership of the profession feel about the testing and licensing of accounting specializations? Is this, perhaps, an additional aspect of a long-run plan to alter the structure of a profession from the traditional attest function to one of a much broader scope within business and society? Will all present firms and members of the profession be productive participants as a new organizational structure of the profession evolves? How does the potential admission of non-CPA professionals

into the Institute and the modification of the CPA exam with the possibility of certified specializations fit into the long-run strategic goals of the accounting profession? Do we have a coordinated purpose and direction for these various changes in the profession?

### Conclusion

From the preceding list, it should be apparent that many issues and opportunities exist for research into professional accounting. Some issues relate not only to the present but significantly to the future of accounting education and the profession. Just as the accounting profession is apparently in a state of rather rapid evolutionary change, those involved with accounting education either directly or indirectly must realize that academia is a functional part of the accounting environment and thus must be prepared to evaluate and adapt to changes in the environment. That is why it is important that accountants in industry, accountants in public practice firms of all sizes, and those in academia take the opportunity to communicate their professional concerns for the improvement of the accounting profession. That improvement is the role of accounting education, and the purpose of this column in *The Woman CPA* is to provide a communication vehicle for those who wish to constructively participate in the improvement of the accounting profession.

