
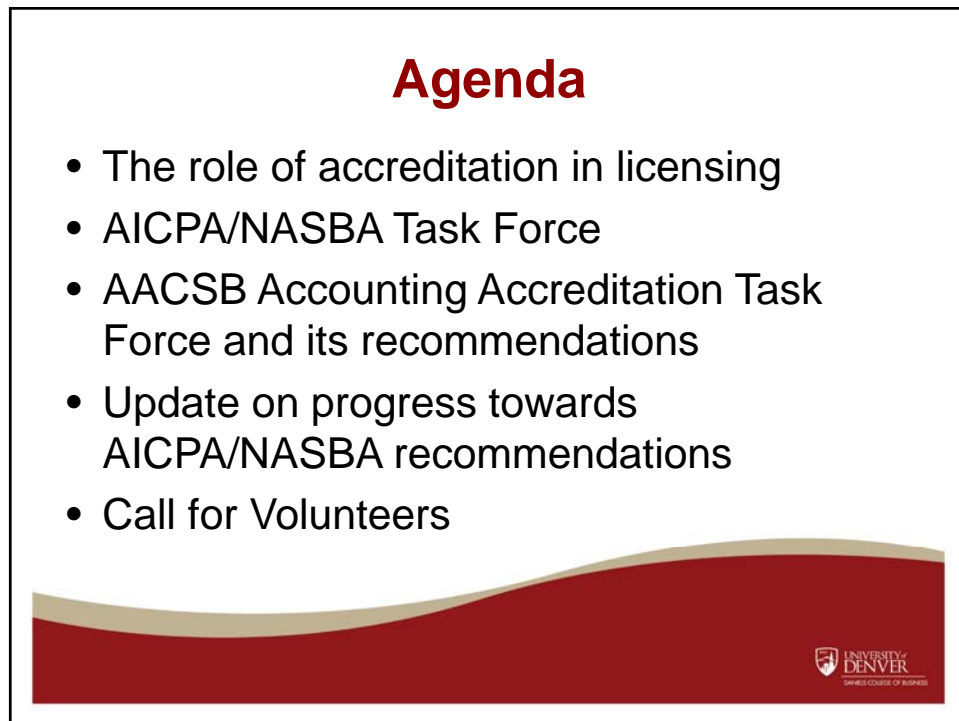


Joining Forces with Education Accreditors

Two Volunteers' Perspective
Presented by Sharon Lassar, Ph.D., CPA
and Carlos Johnson, Ed.D., CPA




UNIVERSITY OF DENVER
DANIELS COLLEGE OF BUSINESS



Agenda

- The role of accreditation in licensing
- AICPA/NASBA Task Force
- AACSB Accounting Accreditation Task Force and its recommendations
- Update on progress towards AICPA/NASBA recommendations
- Call for Volunteers



UNIVERSITY OF DENVER
DANIELS COLLEGE OF BUSINESS

Regional Accreditors

- Level 3 Accreditation in UAA
- University is accredited by an organization currently recognized by the Council for Higher Education Accreditation (CHEA)
- There are six regional accreditors



Six Regional Accreditors

- Middle States Association of Colleges and Schools
- New England Association of Schools and Colleges
- North Central Association of Colleges and Schools-The Higher Learning Commission
- Northwest Commission on Colleges and Universities
- Southern Association of Colleges and Schools
- Western Association of Schools and Colleges



Programmatic Accreditation

- In a Level 2 accreditation, the college or university and the business school are accredited, but the accounting program is not separately accredited.
- Organizations recognized by CHEA
 - AACSB
 - ACBSP
 - IACBE
- In a Level 1 accreditation, the accounting program is separately accredited



AICPA/NASBA Joint Task Force

- Changes in education environment led the task force to identify a number of issues that involve accreditation as a potential solution
- Work began in January 2016
- Report issued in April 2017 with 11 recommendations that were presented at NASBA regional meetings
- Other organizations also started examining the role of accreditation



AACSB Accounting Accreditation Task Force

AACSB Board Charge to the Task Force



The task force is charged with undertaking a comprehensive review of accounting accreditation, including standards, processes, structure and priorities



AACSB Task Force Members

Members and Affiliation		
Urton Anderson, University of Kentucky	Ellen Glazerman, E&Y	Brian McGuire, University of Southern Indiana
Lisa Beaudoin, AMA	Mark Higgins, St. Louis University	Scott Showalter, North Carolina State University
Stephanie Bryant, Missouri State University	Carlos Johnson, NASBA	Mary Stone, University of Alabama
Anthony Devine, Northumbria University	Ray Johnson, NASBA	Brentni Henderson, NASBA
Tracey Golden, AICPA	George Krull, Grant Thornton	Jan Williams, NASBA & AICPA Accreditation Summit
Bruce Behn, AAA	Raef Lawson, IMA	
Cynthia Cruz, AICPA	Sharon Lassar, AICPA	

AACSB Task Force Process

- Discussions and meetings
- Draft report and feedback from AACSB Board of Directors in September 2017
- October 15, 2017 – Release of an exposure draft of standards and processes
- November 30, 2017 – End of the first comment period
- December 14, 2017 – In-person task force meeting



Task Force Recommendations

1. Develop a more robust and compelling vision for accounting accreditation
2. Accounting accreditation standards should be more flexible and linked to the accounting academic unit mission
3. Accounting accreditation standards should be more principles-based and outcome focused
4. Fully engage practitioners in the accounting accreditation process



Task Force Recommendations Cont.

5. Establish an Accounting Committee on Accreditation Policy
6. Develop a thought-leadership role and process in conjunction with the American Accounting Association (AAA) and other key stakeholder groups to discuss issues, trends, and the changing environment
7. Align the accounting accreditation documentation preparation and peer review process with the status of Accounting accreditation being an add-on to business accreditation



Task Force Recommendations Cont.

8. Enhance the recruitment, training, deployment and assessment of accounting accreditation volunteers
9. Increase the number of individuals with accounting backgrounds on the AACSB Innovations Committee and the AACSB Board of Directors



AICPA/NASBA Recommendations

Recommendation 11: Transcript Transparency

Work with the American Association of Colligate Registrars and Admissions Officers (AACRAO) and other stakeholders to adopt standards for the assessment, granting, and documentation of credit based on transfers and non-traditional education modalities to ensure that; 1) credit granted reflects true equivalency of educational experience, and 2) transcripts are clear as to the basis for granting of credit and the educational modality employed.

NASBA's Education Committee is contemplating how to work more closely with AACRAO and other stakeholders to achieve stated goals.



AICPA/NASBA Recommendations

Recommendation 8: Addressing Problematic Institutions

Ensure that the accrediting body has policies and procedures in place to allow the public, regulators, and the profession to register concerns regarding institutional quality, including academic integrity, and ensures adequate follow-up with such institutions.

NASBA is contemplating how to interact with each state board and propose reporting methodology for problematic institutions in regards to accounting and business programs.



AICPA/NASBA Recommendations

Recommendation 2: Professional involvement in the accreditation process

Ensure that all aspects of the programmatic accreditation process include a greater and more defined role for the profession and regulators.

The role of practitioners and regulators includes, but is not limited to, ensuring that the academic programs are promoting the profession of accounting, and faculty and students are interacting with the profession.



AICPA/AACSB Practitioner Engagement Program

Goal: To add value for the university accounting program seeking accreditation/reaffirmation and ultimately for the profession.

- Working with the AACSB to increase CPA practitioner engagement in the accreditation process
- AICPA has agreed to recruit 75 CPA volunteers to serve on an AACSB accounting peer review team or AACSB committee beginning fall 2018



Program Progress

We are now seeking practitioners who meet the following requirements:

- Practicing or recently retired CPA and member in good standing of the AICPA and their state society AND
- Individuals who can commit to serving for 3, 4 or 5 years (average one PRT per year) on teams or on committees AND
- Sufficient experience in accounting practice

Plus, the practitioner should meet at least one of the following requirements:

- Service on firm peer review teams
- Service on an academic Accounting Advisory Council/Board
- University teaching experience or an understanding of university processes and governance



Recruiting CPAs

- The AICPA is using a variety of methods to promote the program and encourage recommendations and applicants
 - AICPA communications
 - Newsletters
 - Member communications
 - Letters directly to stakeholders
 - AICPA leadership presentations
 - Direct requests for recommendations
 - State society and firm recommendations



Recommend a CPA practitioner

- We need your help to shape the future of accounting education
- Visit www.aicpa.org/AACSBPractitionerEngagement to learn more and recommend a CPA practitioner



Questions, Comments and Discussion

