



**American
Accounting
Association**

**Thought Leaders in
Accounting**

**Resolution in Support of Science, Technology, Engineering and Math (STEM)
Designation for Accounting Programs
July 2021**

Whereas: Our Mission includes expanding knowledge and idea development and promoting effective and efficient learning

Whereas: Our Mission includes informing and influencing policy and practice

Whereas: STEM designation includes the fields of science, technology, engineering, and mathematics

Whereas: Federal policymakers have an active and enduring interest in STEM education and the topic is frequently raised in federal science, education, workforce, national security, and immigration policy debates¹

Whereas: Technology and mathematics are integral to accounting

Whereas: The potential benefits of a STEM designation are key issues for accounting scholarship, education, and practice

Whereas: STEM designation of accounting educational programs and institutions increases the attractiveness of accounting as a profession to diverse populations of students in primary and secondary education

Whereas: STEM designations are reflected in Classification of Instruction Program (CIP) codes promulgated by the Department of Education and utilized by the Department of Homeland Security for immigration purposes

Whereas: Accounting programs such as Accounting and Finance (CIP 53.0304), Accounting and Business Management (CIP 53.0305), Accounting and Computer Science (CIP 30.16), Auditing (CIP 52.0303), and Taxation (CIP 52.1601) are not currently designated as STEM programs²

Be it resolved that: The American Accounting Association actively supports including accounting programs within STEM designations in middle and secondary education programs for all purposes.

Be it resolved that: The American Accounting Association actively supports including undergraduate, graduate, and postgraduate university accounting programs within STEM classification.

¹ Science, Technology, Engineering, and Mathematics (STEM) Education: A Primer by Heather B. Gonzalez Specialist in Science and Technology Policy and Jeffrey J. Kuenzi, Specialist in Education Policy, Congressional Research Service <https://fas.org/sgp/crs/misc/R42642.pdf>

² CIP codes are determined by the U.S. Department of Education's National Center for Education Statistics <https://nces.ed.gov>