
Exploring Alternatives

A case activity for accreditation models



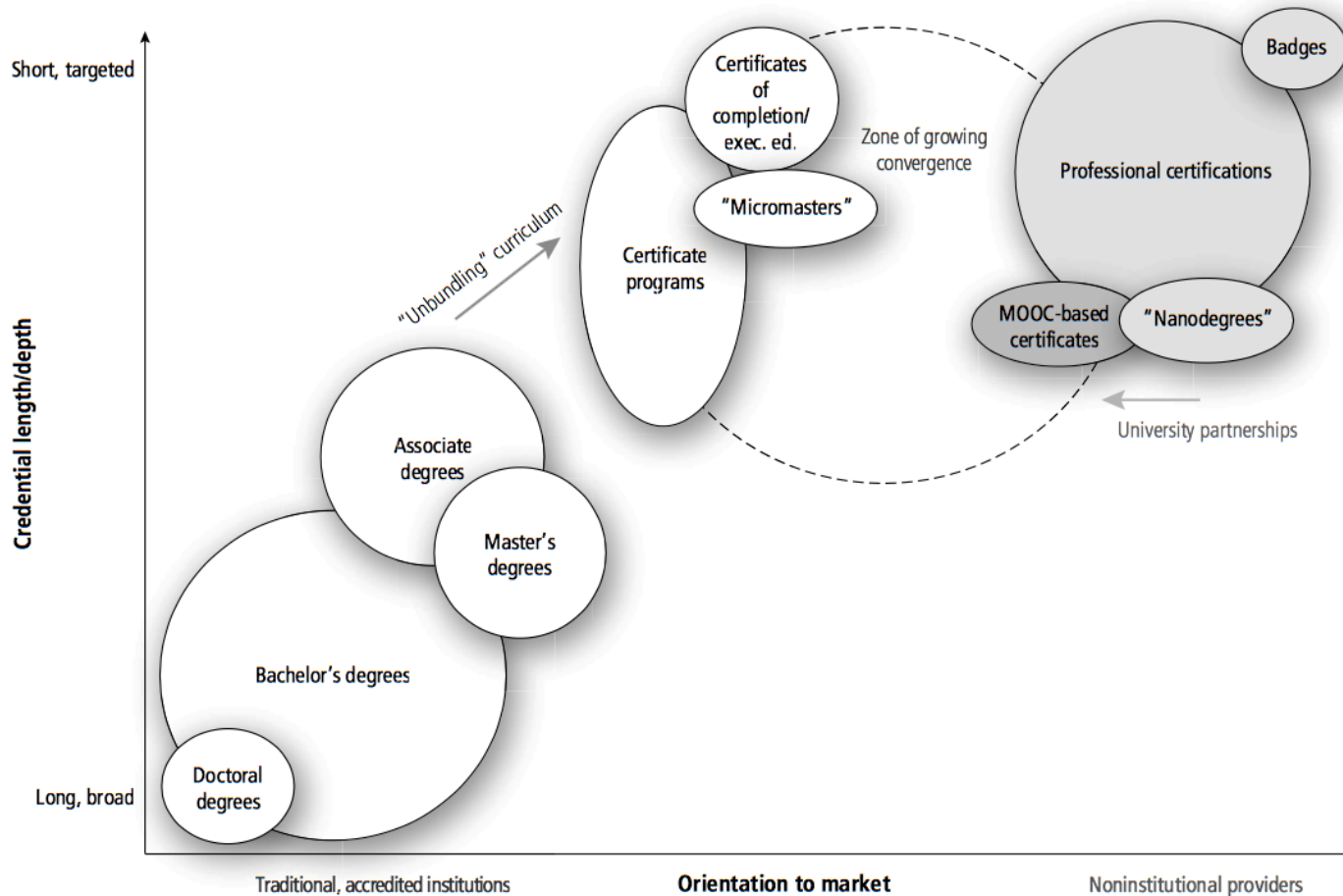
American
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Centers for
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Step One: Q&A Regarding the Individual Credential Landscape

Figure I.1 The credential landscape: Market size and orientation and credential duration



Source: Sean R. Gallagher. 2016. *The Future of University Credentials: New Developments at the Intersection of Higher Education and Hiring*. Harvard Education Press.

Individual Credentials

**Short,
targeted**

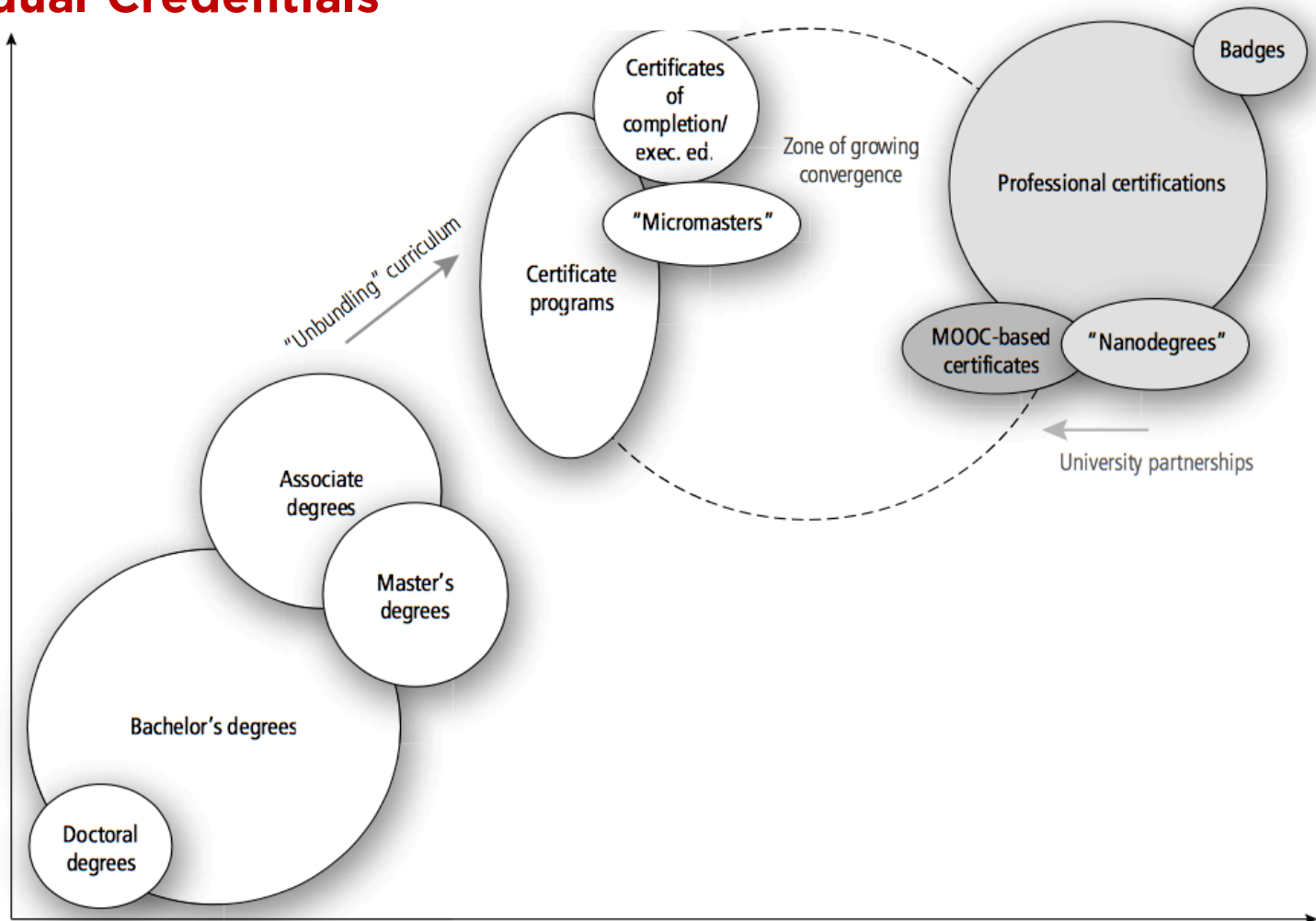
Credential length/depth

**Long,
Broad**

**Traditional, accredited
institutions**

Orientation to market

Noninstitutional providers



Provider Assurance Models

**Short,
targeted**

Credential length/depth

**Long,
Broad**

**Traditional, accredited
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Orientation to market

Noninstitutional providers

Look at your case materials

	Accounting Accreditation Models			
	A: Regional Accreditation Only	B: Business, Only	C: Business + Accounting	D: Program Specific: Recognition (rather than <u>Acc</u>)
Institution or program being accredited?	Institution	Program	Program	Program
Accredited, recognized, credentialed	Accreditation	Accreditation	Accreditation	Recognition/ Program Credentialing
Accreditor affiliated with	Regional accreditors are independent	Independent	Independent	Professional Organization
Core, Specialization, both	N/A		Core (business) Specializations (supply chain, accounting...)	Specialization (managerial, tax, internal audit, etc.)
Sample organization	Middle States Commission on Higher Education, Southern Association of Colleges and Schools™	AACSB, ACBSP, IACBE	AACSB, ACBSP	Internal Auditing Educational Partnership (IIA-IAEP), IMA Endorsement

Models from other disciplines

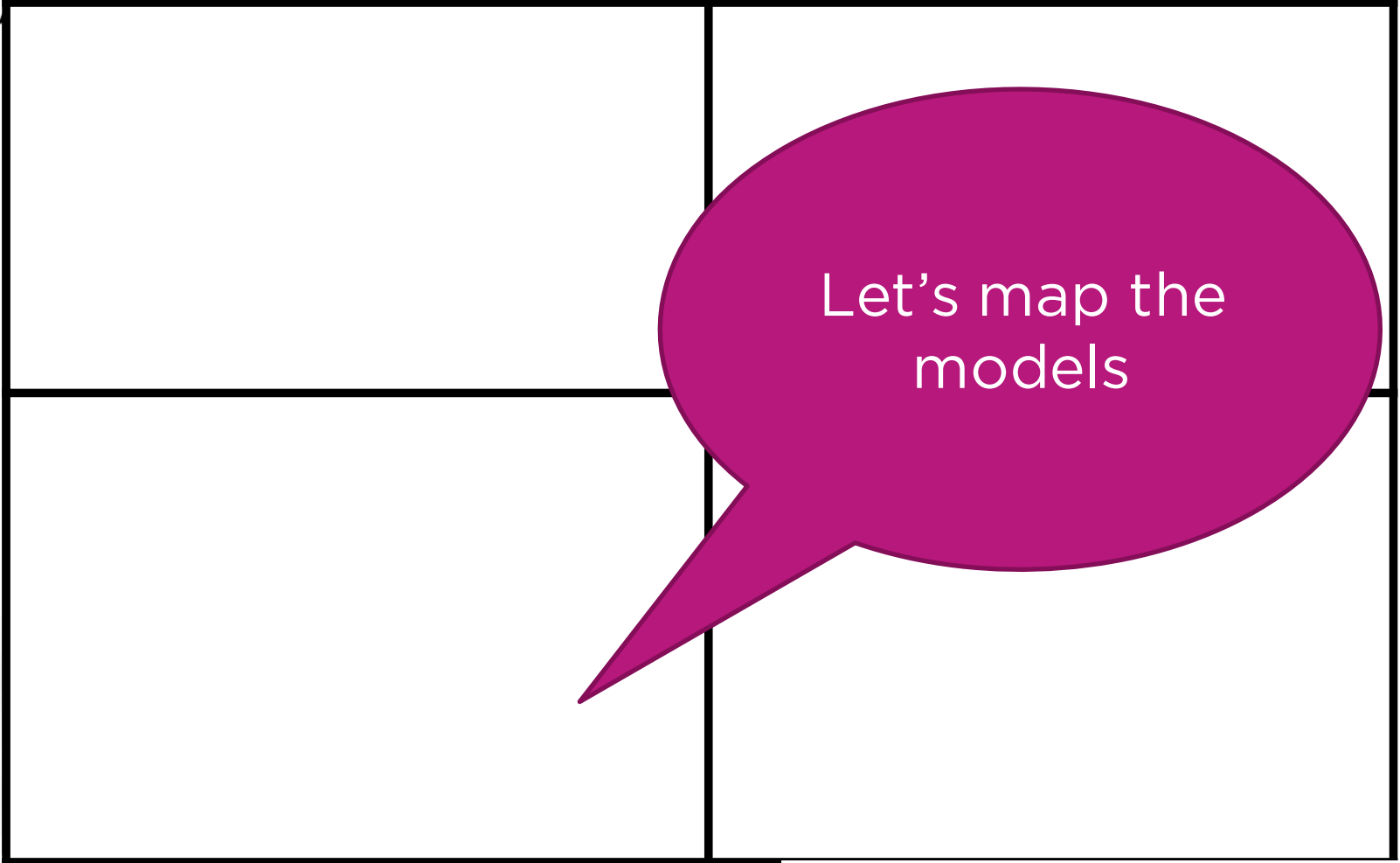
Accreditation In Other Disciplines				
Accreditation Model	E: National Accreditation Program of the Canadian Supply Chain Sector Council (NAP)	F: Accreditation Board for Engineering & Technology (ABET)	G: American Psychological Association	H: Individual credentials: Badging
Institution or program being accredited?	Program	Program	Programs: Doctoral, internships, and Postdoctoral residencies	People
Accredited, recognized, credentialed	Accreditation/ Certificates/ Recognition	Accreditation	Accreditation	Individual Credential: Badging
Accreditor affiliated with	Independent	Independent	APA is an organization of researchers, educators, <u>clincians</u> , consultants and students	Could have requirements of program, too
Core, Specialization, both	Core (supply chain as the analogy of accounting)	Core (engineering as an analogy for accounting) Specializations (analogy for auditing, tax, etc.)	Specializations (Counseling, clinical, School)	Likely at the specialization level
Additional	Relatively new organization focused on the HR needs of the supply chain industry	4 Commissions that accredit different engineering programs with significant involvement from member societies		Information Systems badging through IBM

Provider Assurance Models

— **Short,
targeted**

Credential length/depth

**Long,
Broad**



**Traditional, accredited
institutions**

Orientation to market

Noninstitutional providers

Provider Assurance Models

**Short,
targeted**

Credential length/depth

A. Regional Accreditation Only
B. Business Accreditation Only
C. Business + Accounting Accreditation

D. Program Specific Recognition (rather than accreditation)

**Long,
Broad**

Traditional, accredited institutions

Orientation to market

Noninstitutional providers



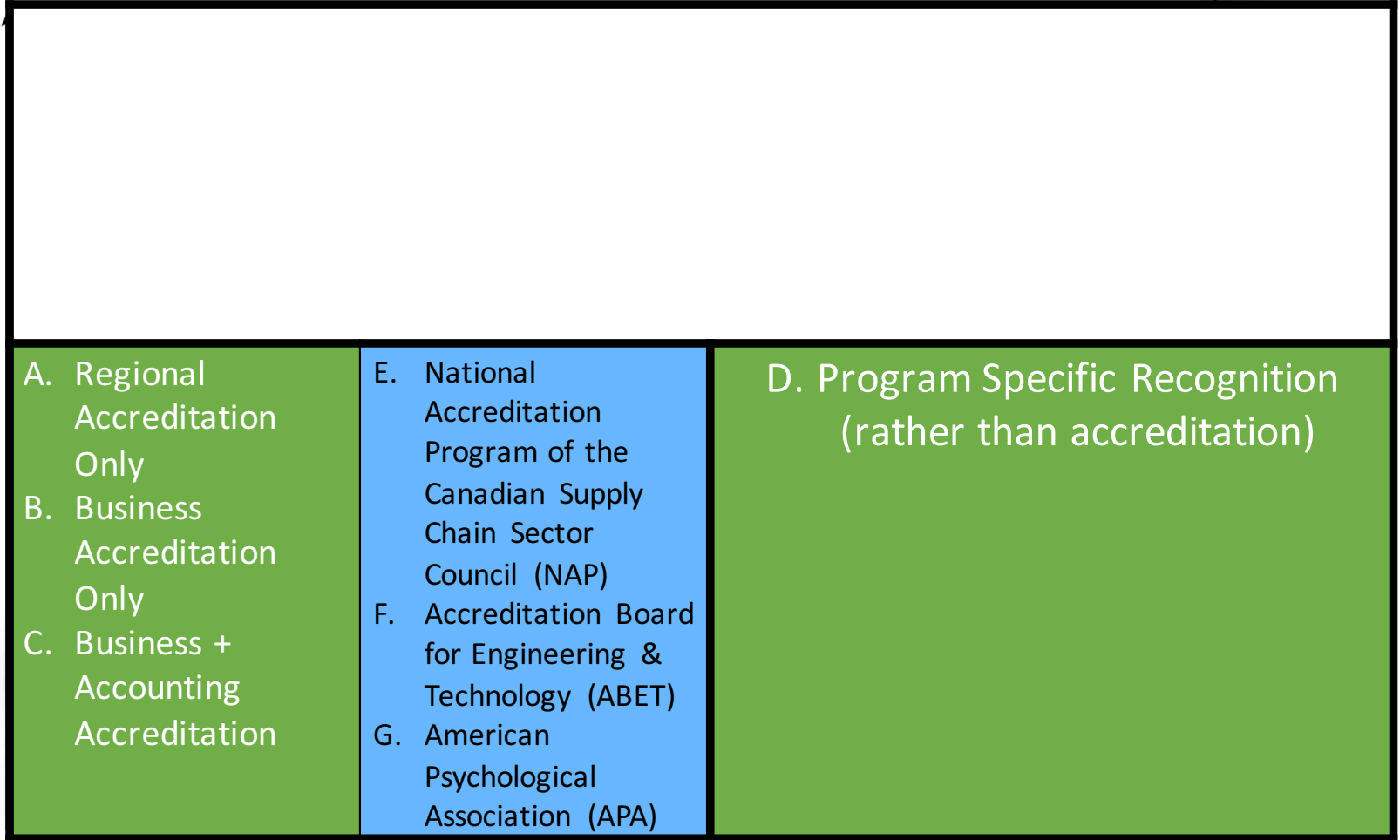
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Provider Assurance Models

**Short,
targeted**

Credential length/depth

**Long,
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Traditional, accredited institutions

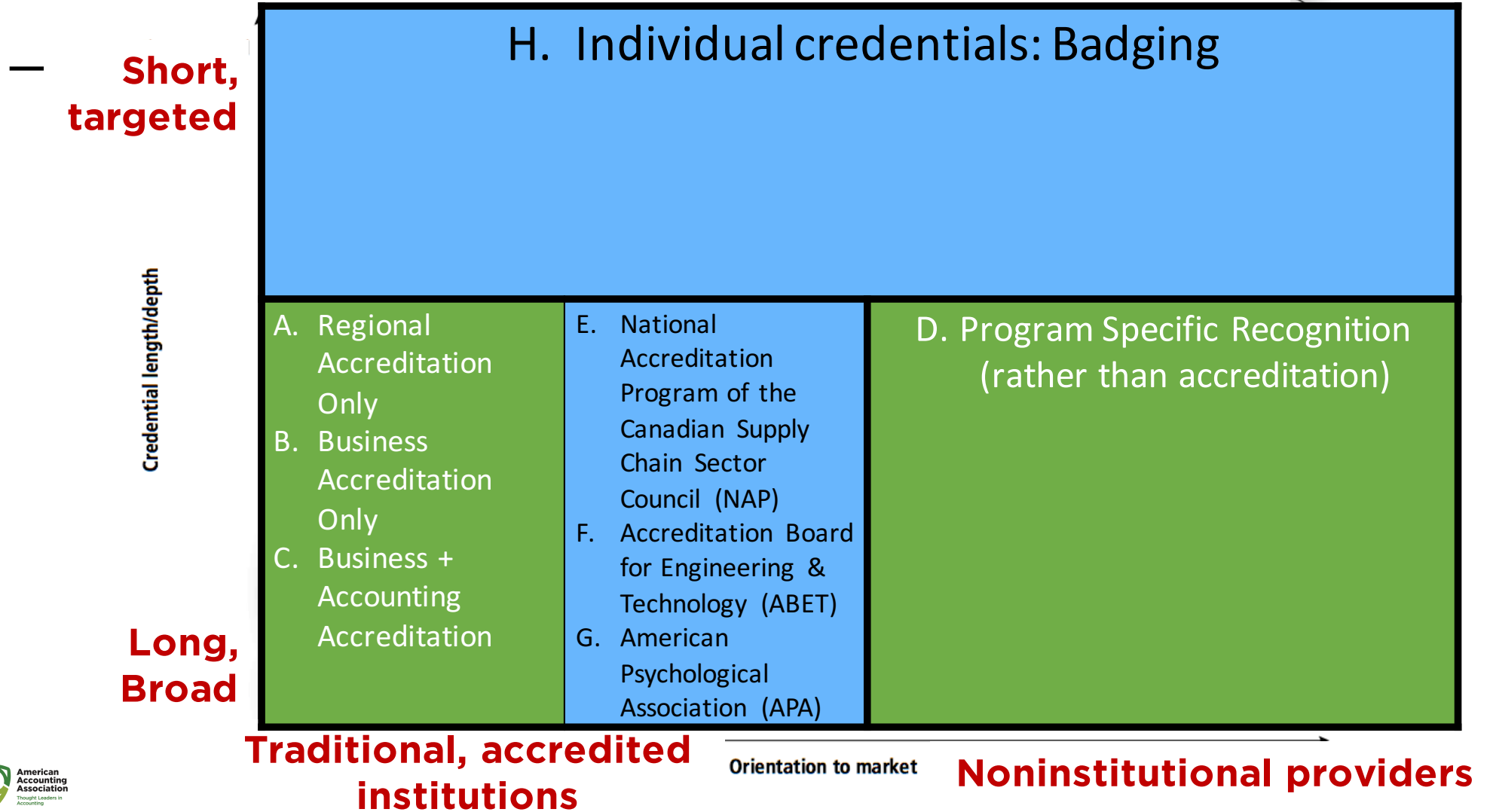
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Provider Assurance Models



Task Instructions

- Each table is assigned 1 accounting model and 1 model from outside of accounting
 - For each model, we created reading packets that include information about organizations who exemplify the model. You have 3 copies of the packets for the models assigned to your table.
- 1. For each model identify and document its strengths and weaknesses
 - You have a form to capture your insights. Designate one person's form as the summary document for your table that you'll turn in.
- 2. As a group, define one program scenario within accounting (educational environment) and create your "ideal model" for how you would provide assurance about its quality/outcomes.
 - Record on your large paper for the debrief.
 - Debrief begins at 3:30.

Debrief: Strengths and Weaknesses



Debrief: Ideal Models



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