
Accreditation, the Accounting Profession and the Boards of Accountancy

Exploring Opportunities to Enhance the Candidate Pipeline and Improve the Evaluation of Education for the CPA Profession

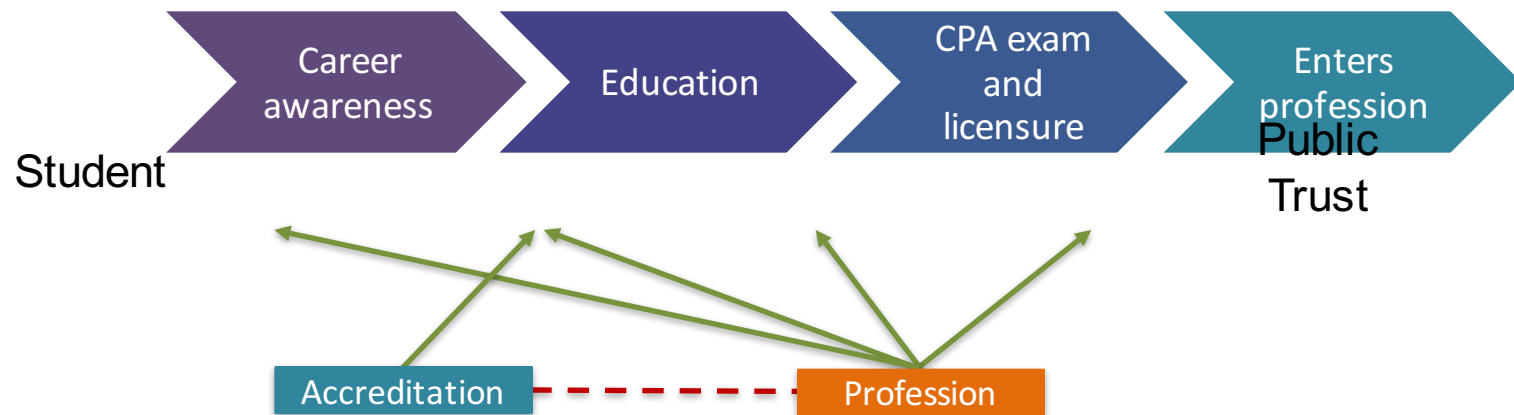
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PREPARED BY THE JOINT AICPA/ NASBA ACCREDITATION TASKFORCE

AICPA – NASBA Joint Accreditation Efforts

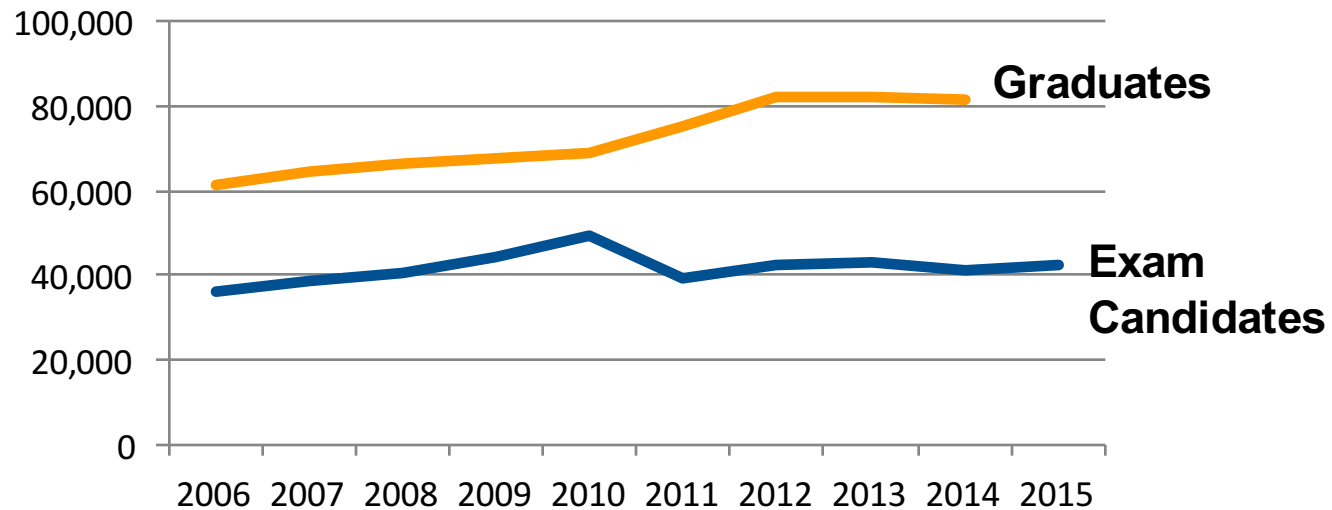
- ▶ **Dramatic changes in higher education (online courses, competency based credit, etc.) over the past two decades have created challenges for evaluating the quality of higher education by the regulators and the AICPA.**
 - These dynamic changes have created a greater need for transcript transparency.
 - Accreditation will benefit from increased involvement by the profession, including regulators, similar to other professions.

The accounting profession depends on the quality and quantity of students coming out of higher education.



Why We Should Care

The Gap Between Accounting Grads and Exam Candidates



Sources: 2015 AICPA Trends Report; AICPA examination quarterly cohort report

How to Bridge the Gap

University experiences that help drive the decision to pursue CPA:

Faculty inspire students to study accounting

Pro-CPA culture on campus

Professors who are both accounting PhDs and CPAs

- The profession's engagement with accreditors can impact decision drivers.
- Students benefit from accreditation supported by the profession.

How the Profession Can Be Engaged in Accreditation



Implementation Strategy - Ensure that accreditation is the primary responsibility of a CPA executive who has relationships with practitioners and regulators.