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# Proposal for a National Center for Accounting Education Excellence



American  
Accounting  
Association



By The Pathways Commission



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## Pathways Commission Recommendation 3 Task Force

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Recommendation 3 of the 2012 Pathways Commission report, Charting a National Strategy for the Next Generation of Accountants, is to “reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution’s mission.” Within Recommendation 3, Objective 3.3 is to “improve how universities value the importance of teaching.” Finally, Action Item 3.3.2 is to “establish a national center for accounting education excellence within the AAA.” This preliminary proposal is intended to explore in greater depth this natural progression of ideas leading to the establishment of a national center as suggested in Action Item 3.3.2.

## Background

The responsibilities of academic accounting departments, programs, and schools are often described in terms of teaching, research, and service. Service is sometimes separated into internal university service and external service carried out through professional organizations and other avenues. The relative importance assigned to these areas varies widely among schools. Creating impactful learning experiences through effective teaching is generally acknowledged as a vital part of any learned profession. However, in accounting education, high-quality teaching is often assumed or taken for granted rather than being supported, measured, evaluated, and rewarded. Pathways Recommendation 3 of the 2012 Pathways report exists to place increased emphasis on respect, support, and reward for high-quality teaching as a critical component of each institution’s mission and of each individual faculty member’s responsibility to develop as a complete scholar and member of a learned profession.

## Nature and Roles of a Center

The establishment of a national center for accounting education excellence (hereafter “Center”) is a significant step toward visibly supporting teaching and learning excellence in accounting. The Center would be a strong signal that learning and teaching excellence are expected in a learned profession and are important elements in the portfolio of activities of the American Accounting Association. The focus would be on academic institutions’ processes and program accomplishments as well as support for and the accomplishments of individual teachers.

Centers are often used within universities to bring together resources, including faculty, whose primary academic homes are in discipline-based departments, schools, or other organizational units. For example, a corporate governance center might bring together faculty and other resources that exist in separate administrative units, such as accounting, finance, law, and economics. Similarly, an information management center might draw faculty and other resources from separate administrative units in accounting, management, and computer science that have faculty, coursework, and other elements in common. A third example is an entrepreneurship center that draws on faculty and other resources that reside in management, finance, engineering, law, and other academic departments or units. Among the advantages of centers are the efficient utilization of resources, the development of interdisciplinary strength, and achieving visibility that might otherwise be lacking as a result of the dispersion of effort across multiple units.

Fashioned after centers on many university campuses, the Center proposed here would exist within the AAA—either directly or as an affiliated organization. It would have the goal of bringing together resources and creating synergy across multiple AAA sections, regions, and other organizational elements whose goals include fostering high-quality learning and teaching. A related goal is to reach out beyond AAA to advance learning and teaching excellence in partnership with organizations external to AAA.

## Included among the expected outcomes of the Center are the following:

- Consistently draw attention to the need to encourage, support, reward, and recognize the impact and accomplishment of learning and teaching.
- Assess and celebrate the accomplishments of institutions and individuals who meet a very high standard of excellence in teaching.
- Work closely with existing AAA elements that have a strong learning and teaching focus (e.g., Education Committee, Teaching Learning and Curriculum section, Two-year College section, Conference on Teaching and Learning in Accounting).
- Encourage and support work directed toward learning and teaching in other AAA segments.
- Administer a program of awards that recognizes institutions and individuals for innovative and impactful learning and teaching excellence.
- Collaborate on behalf of AAA with organizations outside of accounting that have as an important part of their mission to advance learning and high-quality teaching, including national or international organizations (e.g., Carnegie Foundation, AACSB International, ACBSP) and discipline-based organizations.

## Next Steps for The Pathways Task Force

The task force will continue to examine the action items below, which come from the Pathways Commission report (2012). In addition, the task force will explore how this proposed center might function by specifically examining the question set forth in that section.

### Action Items

- Action Item 3.1.2: Develop a reward and support structure for teaching comparable to that of research with peer-review processes similar to those used to evaluate research.
- Action Item 3.2.1: Document teaching portfolios and evaluate them as part of the annual review process with peer-review processes similar to those used to evaluate research.
- Action Item 3.2.2: Incorporate teaching portfolios as part of the tenure external review process.
- Develop a “fellows” program as a way of recognizing the attributes of high-quality teaching and recognizing the accomplishments of outstanding teachers.
- Continue to work directly and support schools in meeting the 2013 AACSB international business and accounting accreditation standards. Standards 8–12 in the business standards and Standards A5–A7 in the accounting standards are under the general category of “Learning and Teaching.” Particularly relevant to the proposed Center is Standard 7, “Teaching Effectiveness,” which applies equally to accredited business and accounting programs.

## How Would the Center Function?

- Would it exist within the AAA either directly or indirectly and both provide support for and draw support from other AAA segments?
- If so, would it be led by a multiyear-appointed individual who reports to the VP–Education, analogous to journal editors who report to VP–Publications?
- How would the Center be funded? For example, levels of sponsorship could be offered within the Center for specific programs or initiatives. Would we seek private support from one or more organizations for which the Center and/or specific Center initiatives would be named (i.e., NAME OF ORGANIZATION Center for Accounting Education Excellence or NAME OF ORGANIZATION Teaching Fellows)?
- In the long term, could the proposed Center serve to facilitate strong partnerships with other Pathways recommendations (e.g., Recommendation 1 to build a learned profession and Recommendation 4 to develop new and innovative curriculum models)?
- Could the proposed Center be a significant element in accomplishing Recommendation 7, which is “to create structures and mechanisms to transition accounting change efforts from episodic events to a more continuous, sustained process”?



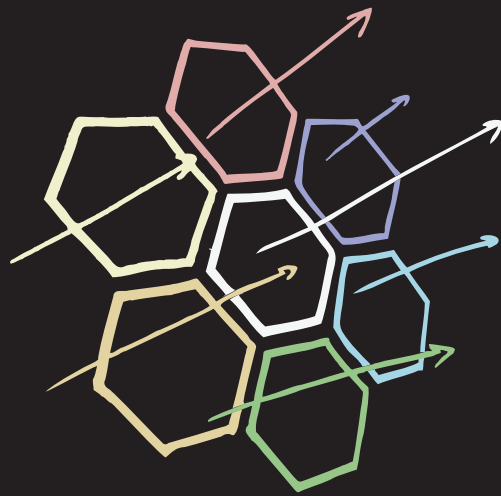
## Expanding the Center Concept

To this point, this proposal has dealt with the implementation of the concept of a Center as described in Recommendation 3, Action Item 3.3.2 of the 2012 Pathways Commission Report as well as the items the task force will examine in the coming year. In the course of our conversations, several new ideas, which the task force will explore in the coming year, would expand the concept beyond that originally stated in the 2012 report. These include but are not limited to the following (not listed in order of priority):

- Lead curriculum development in new and expanding areas in partnership with accounting firms and other organizations. One example is business analytics, which may revolutionize certain aspects of accounting practice and education. The analytics centers that are being formed by accounting firms may offer opportunities for AAA and accounting educators to play increased roles in developing curricula in this and other expanding areas.
- Engage globally with individual educators to help developing nations scale up their education efforts to support expanding capital markets. The United States and AAA have a rich trove of educators who could provide significant assistance in helping accounting educators in developing countries create course structures, activities, etc.
- Create model assurance of learning programs for different types of institutions that would help universities and colleges continuously improve their curricula and meet accreditation standards by AACSB and other accrediting bodies.
- Support the Center with a board of directors or a committee that would guide and direct the work carried out within the Center. A model for consideration might be the structure of the Trueblood Committee, which consists primarily of academics who work closely with the supporting organization.

- Collaborate with accounting firms, corporations, and others to provide input on emerging topics and methodologies (e.g., valuation and risk assessments) employed in practice that can be incorporated into accounting curricula.
- If established, the Center would work on some of the action items within Recommendation 3. These include the following:
  - Action Item 3.1.1: Provide monetary teaching incentives through fundraising or other external development efforts to achieve comparability with research.
  - Action item 3.3.1: Establish national teaching awards and school teaching ratings.





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