Perceptions of Students, Practitioners, and Educators in Graduate Accounting Curriculum: A Qualitative Study

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Approval Page

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Abstract

Increases in technological innovation have accelerated at such a pace that the needs of incoming accounting practitioners are not the same as it was 20 years ago. However, accounting students', practitioners' and educators' opinions over the academic skills and real-world preparation accounting graduate students should receive is the debate. Although student, practitioner, and educator opinions of preferred undergraduate accounting curriculum exist to determine if the academic preparation contained within an undergraduate degree appropriately prepare students to enter the accounting profession, absent is a discussion of the preferred graduate accounting curriculum. The objectives of this qualitative case study were to use an interview protocol to determine, through the lens of force-field analysis, the differences concerning the perceptions of students, practitioners, and educators regarding graduate accounting curriculum and provide recommendations to assist in the development of effective graduate accounting curriculum. The results of this study conclude that accounting educators need to consider a more balanced curriculum including accounting themed courses as well as accounting related courses. The preferred equilibrium between accounting educators and students appears to be found within the perceptions of accounting practitioners, as force-field analysis models the push-pull dynamic between accounting educators and students both are incentivized by preparing graduates for success in the profession. Understanding the way in which certain individuals perceive how academic institutions operate and the cause behind such perception to determine the inherit changes which are necessary within accounting curriculum is still left unexplored.

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Chapter 1: Introduction

The reputation of the United States' educational system is one of innovation as measured by the production of technology visionaries, world leaders, and professional experts to fuel a growing, successful nation, and thriving economy (Lazear, 2017). However, for the nation to maintain its leadership role in the ever-changing global economy, the educational system must continue to provide the curriculum appropriate to prepare students to succeed in the future. Therefore, success measurement does not cease upon undergraduate graduation due to the importance of possessing the advanced skills and knowledge students obtain in a graduate course of study can prepare students for the journey ahead (Council of Graduate Schools and Educational Testing Service, 2012). It is not only sufficient to provide the educational system necessary for students to succeed, but practitioners' and educators' interest in graduate school pathways continue to increase (Hanson, Paulsen, & Pascarella, 2016). Change is necessary for current accounting students to be appropriately prepared to succeed in such a new and dynamic environment (Low, Botes, Rue, & Allen, 2016).

Accounting students, practitioners, and educators, however, perceive accounting education as possessing serious problems and agree that the curriculums found in today's undergraduate accounting degree programs are not appropriately preparing students for the advanced skills and knowledge to meet industry's future needs (Low, Botes, Rue, & Allen, 2016). Among the most important concerns noted of an undergraduate accounting education curriculum were educators not adjusting the accounting curriculum to meet the needs of the future, dynamic business environment (Tang & Seng, 2016). It was predicted that accounting students, practitioners, and educators will continue to disagree on the best makeup of graduate accounting curriculum to prepare students for the profession's complex future and also disagree

on the importance of various accounting courses and learning objectives that would create an effective graduate accounting program.

Increases in technological innovations such as the personal computer and internet technology have accelerated at such a pace since the 1980's that the needs of current accounting practitioners are not the same as it was prior to such modernization. Such a paradigm shift in the knowledge economy affects the perceived content requirements of graduate accounting curriculum. Students', practitioners' and educators' opinions over the academic skills and real-world preparation graduate accounting students should receive within the framework of their academic curriculum is the debate (Ahadiat & Martin, 2015). Although studies exist to determine students', practitioners', and educators' opinions of preferred undergraduate accounting curriculum and if the academic preparation contained within an undergraduate degree appropriately prepare students to enter the accounting profession (Crawford, 2015, 2017), absent is a discussion of the preferred graduate accounting curriculum.

Statement of the Problem

The problem addressed in this study was students, practitioners, and educators of accounting do not agree on the required skills for accounting graduates to possess upon entering accounting's complex profession causing a lack of uniformity within university graduate accounting program curriculum (Ahadiat & Martin, 2015; Low, Botes, Rue, & Allen, 2016). This qualitative case study explored the differences in the perceptions of students, practitioners, and educators regarding the content of graduate accounting curriculum. The goal of the research was to provide recommendations, based on research results, to assist in the development of uniform graduate accounting programs that provides an effective preparation for the next generation of accounting professionals. As changes in the knowledge economy continue to

modernize and enhance the critical thinking and analytical skills required of accountants, the role of graduate education within the accounting profession will become more important as students attempt to navigate their options to enter the profession (English & Umbach, 2016).

Purpose of the Study

The purpose of this qualitative, multiple case study was to explore the necessary modifications graduate accounting programs need since there has not been a clear opinion among accounting students, practitioners, and educators on the curricular components required to effectively and consistently prepare students to become an accounting practitioner (Ahadiat & Martin, 2015; Low, Botes, Rue, & Allen, 2016). The differences in perception among Oklahoma accounting students, practitioners, and educators were explored in order to evaluate the importance of various courses and the areas of specialization studied within a consistently presented graduate level accounting degree program. The sample groups consisted of five participants in each of the three categories of accounting students, practitioners, and educators. Interview results were confidential as no identifying information such as name or email address was collected by the researcher. The questions asked of students, educators and practitioners involved (a) what courses to require for a graduate accounting degree (b) what courses to offer as electives (c) what type of topic or curricular specialization, if any, graduate accounting curriculum offer.

Conceptual Framework

The conceptual framework of this qualitative case study utilized the force-field analysis. According to Lewin (1943), force-field analysis is the theory that change behavior results from the struggle between driving and restraining forces, such as depicted in accounting education change resulting from the struggle between accounting educators and accounting practitioners.

Driving forces promote change while restraining forces oppose change with a resulting balance referred to as a quasi-stationary equilibrium attained (Lewin, 1943). Force-field theory explains how two opposing factors, such as technology and accounting practice influence change, such as in accounting curriculum change. Increases in technological innovation have accelerated at such a pace that the role of accountants shifted from simply recording economic events to analyzing the effects such events have on the business enterprise and this shift in skills demands accounting curriculum change to prepare future entrants for the profession, yet educators and accounting practitioners do not agree on how best to implement these changes (Spraakman, O'Grady, Askarany, & Akroyd, 2015). The necessity of maintaining pace with such a world of constant professional changes will force accounting practitioners and educators to mandate change in the type and degree of education accountants receive.

Change in graduate accounting education will require either an increase in driving forces or a decrease in restraining forces (Ahadiat & Martin, 2015). Lewin (1943) postulated that the addition of driving forces is likely to cause higher forcefulness, higher emotionality, and lower utility than with the decline of restraining forces. Additional driving forces will likely result in new restraining forces as accountants attempt to maintain a state of quasi-stationary equilibrium (Lewin, 1943). Such a paradigm shift in the knowledge economy affects the contents of curriculum required of graduate accounting students seeking to enter the accounting profession.

Lewin's (1943) force-field theory provided a useful framework for understanding the perceptions of preferred graduate curriculum among accounting students, practitioners, and educators. Lewin (1943) defines a field as the sum of coexisting facts conceived of as mutually interdependent. Force-field analysis is used to evaluate the push- and pull- dynamics of fields and their weighted forces within a given situation (Swanson & Creed, 2014).

Accounting practitioners expect newly graduated accounting students to possess the critical thinking skills necessary to succeed in the accounting industry upon completion of accounting educators' programs (Low, Botes, Rue, & Allen, 2016). The inherent conflict relates to graduate accounting curriculum because universities and colleges are the providers of accounting graduates to the accounting industry. Through the lens of force field theory, the inherent conflict of interest between practitioners and educators create the push- and pull-dynamics of fields with the weighted forces resulting in accounting curricula (Swanson & Creed, 2014).

This qualitative case study explored the differences of perception between the academic and professional experiences of three types of graduate degreed accountants: accounting students, accounting practitioners, and accounting educators was non-experimental, posttest only in design and will use no control group. An interview was used to determine the differences, if any, in the perceptions of preferred graduate accounting curriculum among accounting students, practitioners, and educators. The relationships among the studied groups are of importance and relevance to the nature of knowledge needed and expected by the accounting industry of those graduating with a graduate-level degree. This study explored accounting students, accounting practitioners, and accounting educators through an interview to determine the perceptions of preferred graduate accounting curriculum among the study group. This project recognized the differences, if any, between the study groups but did not identify the causes of the differences.

Research Questions

It is an unrealistic goal to have complete agreement amongst the three researched groups (accounting students, accounting practitioners, and accounting educators) due to the different work environments and incentive systems these groups inherently possess. Each participant

group represents a specific case that will add to the body of research collected. Also included in this section is the research design utilized for addressing research questions including the role of the researcher, a description of the participants chosen, the data analysis process, and the study limitations.

The purpose of the research addressed the following three qualitative research questions:

RQ1. What are the differences in opinion as to the required accounting courses in an ACBSP accredited graduate accounting curriculum following an undergraduate common core among accounting students, practitioners, and educators?

RQ2. What are the differences in opinion as to the elective accounting courses in an ACBSP accredited graduate accounting curriculum following an undergraduate common core among accounting students, practitioners, and educators?

RQ3. What are the differences in opinion as to the type of topics and curricular specialization within graduate accounting courses in an ACBSP accredited graduate accounting curriculum among accounting students, practitioners, and educators?

Nature of the Study

This qualitative case study between accounting students, accounting practitioners, and accounting educators utilized a non-experimental, posttest only design and used no control group. Quantitative and qualitative research methods were reviewed for this study. A quantitative method was not chosen since the intention of the study is not to investigate the predictive ability of independent variables from their interaction with the dependent variable. In addition, this research project was not based in experiments, hypotheses, or systematic statistical

measures to establish association between independent and dependent variables (Leedy & Ormrod, 2013).

A qualitative method often is best when no statistical analyses are planned with the data collected from the survey instrument (Leedy & Ormrod, 2013). Using qualitative methods will allow the study of the perceptions of multiple research cases of accounting students', practitioners', and educators' perceptions as to the preferred content of a graduate accounting curriculum. Qualitative methodology allows for the appropriate examination of peoples' perceptions which are based in their experiences, beliefs, and attitudes (Leedy & Ormrod, 2013).

An interview of the research participants within the respective sample groups was used to determine the differences in the perceptions of preferred graduate accounting curriculum among accounting students, accounting practitioners, and accounting educators. Specifically, this study focused on the perception which accounting students, practitioners, and educators possess on accounting graduate curriculum. As technology increasingly changes the profession and the industries in which accountants operate, it is imperative that the profession understand how knowledge workers perceive these advances (Council of Graduate Schools and Educational Testing Service, 2012). Ahadiat and Martin (2015) suggested little research exists on how accounting changes affect and change the way which an organization operates. Understanding the way in which certain individuals perceive how academic institutions operate and the inherit changes which are necessary is the call of this qualitative case study.

Significance of the Study

Students', practitioners', and educators' opinions over the academic skills and real-world preparation graduate accounting students should receive within the framework of their academic curriculum is at debate (Ahadiat & Martin, 2015). Students, practitioners, and educators of

accounting also continue to disagree on how to best implement changes in accounting curriculum in order to best prepare students for today's complex profession (Low, Botes, Rue, & Allen, 2016). The difference in perception among accounting students, practitioners, and educators find on the importance of various courses and the topics studied within a graduate level accounting degree program was explored in this qualitative case study. This project recognized the differences in preferred graduate accounting curriculum between the study groups but did not attempt to identify the causes of the differences. The questions to ask of students, educators and practitioners involved (a) what courses to require for a graduate accounting degree (b) what courses to offer as electives (c) what type of topic or curricular specialization, if any, graduate accounting curriculum offer in order to provide recommendations that will assist in the development of effective graduate accounting curriculum.

Definition of Key Terms

Accounting Educator. Certified Public Accountant serving as committee chairs with the Oklahoma Society of Certified Public Accountants and currently practicing public accounting or employed in industry.

Accounting Practitioner. Certified Public Accountant with membership in the Oklahoma Society of Certified Public Accountants and currently practicing public accounting or employed in industry.

Accounting Student. Accounting student currently serving as president of their college or university accounting club at any regional universities or colleges located within the Regional University System of Oklahoma.

Accreditation Council for Business Schools and Programs (ACBSP). ACBSP is a United States organization offering accreditation services to business programs focused on teaching and learning (ACBSP, 2017).

Certified public accountant (CPA). A person licensed by a jurisdiction (state) to practice public accounting as a profession, based on passage of the uniform CPA examination and having met educational and experience requirements (Spiceland, Sepe, Nelson, & Thomas, 2015).

Oklahoma Society of Certified Public Accountants (OSCPA). The Oklahoma Society of Certified Public Accountants boasts a membership of over 6,000 professionals and is the only statewide organization for Certified Public Accountants practicing in Oklahoma (Oklahoma Society of Certified Public Accountants, 2018).

Public accounting. An accountant concerned with the production of financial statements for external stakeholders such as stockholders, suppliers, financial institutions, and governmental regulators (Spiceland, Sepe, Nelson, & Thomas, 2015).

Regional University System of Oklahoma (RUSO). The six regional universities of the RUSO system have a student population totaling more than 40,000 students and serves as the largest four-year university system in the State of Oklahoma (Regional University System of Oklahoma, 2018).

Summary

The purpose of the qualitative case study was to determine modifications a graduate accounting program needs when there is no clear opinion among accounting students, practitioners, and educators on what skills are required to effectively learn the needed information. This qualitative case study is divided into five chapters. Chapter 1 includes

presentations of the introduction, significance of the study, problem statement, purpose of the study, research questions, assumptions, limitations and organization of the study. The literature review will be in Chapter 2 and will include detailed discussions including dissatisfaction categories, differing academic viewpoints, and comparisons and contrasting arguments about practitioner versus academic accounting practices. Chapter 3 describes the utilized research methodology and design, population and sample groups, study procedures, data collection and analysis, as well as the related assumptions, limitations, delimitations, and ethical assurances posed by the research study. Chapter 4 discusses the research findings and Chapter 5 presents the implications, recommendations, and conclusions found through the research study.

Chapter 2: Literature Review

The United States' educational system produced many of the recent technology knowledge innovators, world leaders, and experts to fuel a growing, successful nation and thriving, complex economy (Lazear, 2017). However, for the nation to maintain its leadership role in the ever-changing global economy, the nation's educational system must continue to provide the curriculum appropriate to prepare students to succeed in the future. Therefore, success measurement does not cease upon undergraduate graduation within the accounting profession and continuous improvement within the offerings and composition of accounting curriculum is necessary for current accounting students to be appropriately prepared to succeed in such a new and dynamic environment (Renner & Tanner, 2001).

Critically important to the measurement of success is to ensure the advanced skills and knowledge students obtain in a graduate course of study can prepare students for the journey ahead (Abhayawansa, Bowden, & Pillay, 2017). It is not only sufficient to provide the educational system necessary for students to succeed, but practitioners and educators interest in graduate school pathways to reach the Uniform Accountancy Act's requirement of obtainment of 150-college credit hours (150-hour requirement) prior to attempting the CPA exam continue to increase (Hanson, Paulsen, & Pascarella, 2016). However, practitioners and educators possess differences in opinion as to the preferred pathway for accounting graduates to obtain the 150 hours (Renner & Tanner, 2001).

The accounting profession officially started with New York's passage of the first accountancy act in 1896 requiring the issuance of a certificate prior to practitioners engaging as and using the title certified public accountant although accounting was practiced well before the Renaissance (Grumet, 2009). The profession has undergone much transformation since the birth

of the profession, yet the need for the practitioner to obtain a solid base of knowledge and continually strive to maintain relevance has not changed. Accounting students, practitioners, and educators, however, perceive the state of current accounting education as possessing serious problems and agree that the curriculums found in today's undergraduate accounting degree programs are not appropriately preparing students for the advanced skills and knowledge to meet industry's future needs (Low, Botes, Rue, & Allen, 2016).

However, educators not adjusting the accounting curriculum to meet the needs of the future, dynamic business environment are among the most important concerns noted of an undergraduate accounting education curriculum (Crawford, 2017). However, absent from the literature is a study of accounting students', practitioners', and educators' preferences as to the makeup of a graduate accounting degree curriculum to prepare students for the profession's complex future and on the importance of various accounting courses and learning objectives that would create an effective graduate accounting program (Larkin, 2014).

Increases in technological innovations such as the personal computer and Internet technology accelerated at such a pace since the 1980's that the needs of current accounting practitioners are not the same as it was prior to such modernization and accounting education has not kept pace with the changes within the accounting profession (Accounting Education Change Commission, 1990). Such a paradigm shift in the knowledge economy affects the perceived content requirements of graduate accounting curriculum. Students', practitioners' and educators' opinions over the academic skills and real-world preparation graduate accounting students should receive within the framework of their academic curriculum is the debate (Ahadiat & Martin, 2015). Although studies exist to determine students', practitioners', and educators' opinions of preferred undergraduate accounting curriculum and if the academic preparation

contained within an undergraduate degree appropriately prepare students to enter the accounting profession (Crawford, 2015, 2017), absent is a discussion of the preferred graduate accounting curriculum amongst stakeholders.

As changes in the knowledge economy continue to enhance and demand the critical thinking and analytical skills required of accountants, the role of graduate education within the accounting profession will become more important as students attempt to navigate their options to enter the profession (English & Umbach, 2016). The desires of the accounting profession indicate, both implicitly through most all states' adoption of the 150-hour credit requirement to sit for the uniform CPA exam and explicitly by calls from practitioners for a graduate degree mandate (Grumet, 2009) that a knowledge base equivalent to a graduate degree as the foundation necessary to enter the profession.

However, students, practitioners, and educators of accounting do not agree on the necessary composition of accounting curriculum necessary to best prepare students for accounting's complex profession and university graduate accounting programs are not delivering a uniform curriculum (Ahadiat & Martin, 2015; Low, Botes, Rue, & Allen, 2016). The problem addressed in this study is to explore the differences in the perceptions of students, practitioners, and educators regarding the content of graduate accounting curriculum and provide recommendations, based on research results, to assist in the development of uniform graduate accounting programs that provides an effective preparation for the next generation of accounting professionals.

The purpose of this qualitative, multiple case study was to explore the necessary modifications graduate accounting programs need since there has not been a clear opinion among accounting students, practitioners, and educators on what skills are required to effectively learn

the needed critical skills and knowledge to become an effective accounting practitioner in today's accounting profession. Students, practitioners, and educators of accounting continue to disagree on how to best implement changes in accounting curriculum to best prepare students for the complex profession (Ahadiat & Martin, 2015; Low, Botes, Rue, & Allen, 2016). This study explored the differences in perception among accounting students, practitioners, and educators and evaluate the importance of various courses and the topics studied within a graduate level accounting degree program.

The literature review presents supporting documentation of the research process along with a presentation of the conceptual framework employed during the case study. Then, a discussion of the cornerstone issues surrounding changes in accounting education with a focus on graduate level studies, including the 150-hour education requirement along with curriculum, student, pedagogical, and contextual issues surrounding the accounting education process. Embedded within the discussion is research concerning the various technology and instructional models used in the accounting education curriculum.

The literature review search strategy focused on articles recently published subsequent to 2013 related to accounting education and curriculum with a focus on the graduate level curriculum. The components of graduate accounting education are of particular interest to the researcher who is an accounting instructor at a regional university with both an undergraduate and graduate accounting program. Key word searchers were primarily conducted using Northcentral University's library databases, supplemented in part by searchers also conducted at East Central University's library databases and interlibrary loans when necessary. Some of the words and phrases for the key word searchers included: *accounting education, graduate accounting education, accounting curriculum, graduate accounting curriculum, accounting*

education changes, and accounting courses. Relevant articles were reviewed to provide a source for the literature review related to the topical areas previously mentioned. The relevant articles and sources provided the basis of an annotated bibliography and further synthesized in order to write this review.

Conceptual Framework

The conceptual framework of this qualitative case study utilized the force-field analysis. According to Lewin (1943), force-field analysis is the theory that change behavior as a result of the struggle between driving and restraining forces. Driving forces promoted change while restraining forces oppose change with a resulting balance referred to as a quasi-stationary equilibrium attained (Lewin, 1943). Force-field theory explains how two opposing factors, such as technology and accounting practice influence change, such as in accounting curriculum. Increases in technological innovation have accelerated at such a pace that the role of accountants shifted from simply recording economic events to analyzing the effects such events have on the business enterprise and this shift in skills demands accounting curriculum change to prepare future entrants for the profession yet educators and accounting practitioners do not agree on how best to implement these changes (Spraakman, O'Grady, Askarany, & Akroyd, 2015). The necessity of maintaining pace with such a world of constant professional changes will force accounting practitioners and educators to mandate change in the type and degree of education accountants receive (Accounting Education Change Commission, 1990).

Change in graduate accounting education will require either an increase in driving forces or a decrease in restraining forces (Ahadiat & Martin, 2015). Lewin (1943) postulated that the addition of driving forces is likely to cause higher forcefulness, higher emotionality, and lower utility than with the decline of restraining forces. Additional driving forces will likely result in

new restraining forces as accountants attempt to maintain a state of quasi-stationary equilibrium (Lewin, 1943). Such a paradigm shift in the knowledge economy affects the contents of curriculum required of graduate accounting students seeking to enter the accounting profession.

Lewin's (1943) force-field theory will provide a useful framework for understanding the perceptions of preferred graduate curriculum among accounting students, practitioners, and educators. Lewin (1943) defines a field as the sum of coexisting facts conceived of as mutually interdependent. Force-field analysis is used to evaluate the push- and pull- dynamics of fields and their weighted forces within a given situation (Swanson & Creed, 2014).

The accounting industry expects newly graduated accounting students to possess the critical thinking skills which the accounting industry demands, force field theory assumes an inherent conflict of interest between practitioners and educators. The inherent conflict relates to graduate accounting curriculum because universities and colleges are the providers of accounting graduates to the accounting industry. This qualitative case study between the academic and professional experiences of three types of graduate degreed accountants: accounting students, accounting practitioners, and accounting educators. Interviews were used to determine the differences, if any, in the perceptions of preferred graduate accounting curriculum among accounting students, practitioners, and educators.

The relationships among the studied groups are of importance and relevance to the nature of knowledge needed and expected by the accounting industry of those graduating with a graduate-level degree. The perceptions of accounting students', accounting practitioners', and accounting educators' preferences of graduate accounting curriculum were explored through an interview process to determine the perceptions of preferred graduate accounting curriculum

among the sample group and recognize the differences, if any, between the study groups but did not identify the causes of the differences.

Necessity for Post-Baccalaureate Education

Changes in the profession of accounting progressively occurred over the recent past decades due to enhancements in technology and regulatory environment, thus, created an environment and demand for change within the way accounting educators prepare accounting students for entry into professional practice (Brewer, Sorensen, & Stout, 2014; Council of Graduate Schools and Educational Testing Service, 2012; the Pathways Commission, 2012). The American Institute of Certified Public Accountants (AICPA) Council adopted a rule requiring candidates obtain 150-hours of college credit prior to sitting for the CPA exam effective since July 1, 2000 (Colson, 2002). However, the AICPA rule requiring 150-hours of college credit does not specify the contents of the 150 hours beyond that of a traditional accounting undergraduate program. Smith (2006) found specific recommendations for the curriculum of undergraduate accounting education based on the results of a study to determine the preferred undergraduate accounting curriculum among students, practitioners, and educators.

Crawford (2015, 2017) also explored a similar scope of study to determine the preferred accounting curriculum among practitioners and educators in order to meet the 150-hour requirement to obtain licensure as a Certified Public Accountant. However, absent from the study of available literature appears to be a discussion and examination of the preferred curriculum of a graduate accounting degree amongst the various stakeholder groups such as practitioners, educators, and students along with a gap concerning graduate accounting education regarding the maximization of the content related to the additional credit hour requirement (Apostolou, Dorminey, Hassell, & Rebele, 2018).

Enrollment in graduate accounting degree programs is on an upward trend, reaching record enrollment with the 2014-2015 period (American Institute of Certified Public Accountants, 2017). Growth in graduate accounting programs grew little in periods prior to the states' adoption of the 150-hour requirement, however, the start of states' adoption of the 150-hour requirement sparked the recent period of growth in graduate accounting program enrollment and created an increase in supply with those institutions previously only offering only an undergraduate degree and not offering a graduate degree in accounting expanded degree offerings in response to most states adopting the 150-hour requirement for CPA licensure (Donelan & Reed, 2000).

The graduate degree option, whether it be a master of accountancy, master of business administration, or other type of graduate program, to reach the 150-hour requirement for CPA licensure seems to be a recurring theme in accounting education in order to help prepare students entering the practice of public accounting and preparing for CPA examination (Doelan & Philipich, 2000; Van Whye, 2007; Crawford, 2017). Table 1 depicts the supporters of a graduate degree pathway for meeting CPA exam eligibility.

Table 1

Supporters of Graduate Education for Accountants, 1937-1986

Year	Individual or Group	Summary
1937	AIA Council (AICPA)	Four years of liberal arts followed by graduate work in accounting.
1947	New York Society of CPA's	Recommended separate professional schools in accountancy
1956	Perry Commission	Recommended a post-graduate professional academic program
1959	AICPA Council	Post-graduate study for accounting
1959	Ford and Carnegie Foundations	Post-graduate study for accounting following four years of liberal arts and sciences
1967	Horizons Study	Preparation for public accounting include graduate study
1971	William A. Paton	Advocated for professional schools of accounting
1972	Maurice Moonitz	Advocated for professional schools of accounting
1973	AICPA Board of Directors	Advocated for professional schools of accounting
1977	AAA and AICPA (Committee of Six)	Recommended professional graduate education
1978	AICPA Task Force (Cohen Committee)	Recommended education culminating in a master's degree
1983	AICPA Commission on Professional Accounting Education	A baccalaureate accounting program is no longer adequate education for entry into the CPA profession

1984	AICPA/FSA/NASBA/AAA	Model Accountancy Bill requiring post-baccalaureate education
1986	AAA (Bedford Committee)	Recommended specialized education at the graduate level by the year 2000
1986	AICPA Special Committee (Anderson Committee)	150-hour requirement by the year 2000

(Crawford, 2017)

The 2017 edition of Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits (American Institute of Certified Public Accountants, 2017) reflected that enrollment in a master's level accounting programs steadily increased year-over-year since the survey started in 1993 with an overall growth rate of 83% within graduate accounting programs as compared to only a 14% growth rate within undergraduate enrollment during the same two decades of measurement. Additionally, the increased supply of graduate degree educated accountants also created an increase in the trend of hiring the same graduates by CPA firms showing a dramatic 413% increase in the demand of graduate degree holders during the 1993 to 2016 period (American Institute of Certified Public Accountants, 2017). As it seems, CPA firms' hiring trends tend towards hiring at the graduate level appear to reflect an emergence of a master's level education as the norm for entry into the professional practice of accounting (Crawford, 2017). In addition, Brink, Norman, and Wier (2016) found indications that graduate degree conference positively impacts the accountant's probability for promotion as compared to 120-hour or 150-hour undergraduate degrees with a higher technical degree such as in accountancy or taxation offering the highest promotion probability pathway for success in the accounting profession.

Donelan, Philipich and Morris (2001) surveyed 500 candidates for CPA examination on how they met the CPA exam's requirement of 150-hour college credit along with the factors which contribute to a complex and challenging recruiting environment for accountants. Not surprisingly, 57% of the surveyed respondents represented being enrolled in a graduate degree program in order to meet the 150-hour exam requirement (Donelan, Philipich & Morris, 2001). The increased popularity of enrollment into a graduate degree program can be seen as either being pushed by the profession or being pulled by the supply of graduates creating the change in demand from recruiting employers.

The profession of accounting has long been considered to provide a solid career outlook, but enrollment with students choosing accounting as a major of choice has steadily increased over the past few decades as recognized by an increase in overall enrollment program enrollment (American Institute of Certified Public Accountants, 2017). Mauldin, Braun, Viosca, and Chiasson (2013) determined that CPAs tend to value and seek-out aspiring applicants with accounting-specific coursework and prefer this coursework to lead to an advanced degree when recruiting job candidates having already obtained the 150-hour requirement. Donelan, Philipich and Morris (2001) further state that although the type of university does not affect candidates' job satisfaction, the type of degree earned and type of employment are related with factors such as critical thinking and communication being crucial to the job, then a Master of Accountancy or MBA would be equally prepared, however, if broad business skills such as nonpublic accounting roles are crucial than an MBA candidate may be a better fit.

The curriculum within a graduate degree can also help to achieve passing scores on the CPA exam (Menk, Nagle, and Rau, 2017). In addition, recent changes to the uniform CPA exam reflect a design in which an examination of higher order cognitive skills cultivated from expected

responsibilities of newly licensed CPAs to perform more advanced tasks and work on increasingly complex projects earlier in their accounting careers (American Institute of Certified Public Accountants, 2015b). With the focus on these higher order cognitive skills, Menk, Nagle, and Rau (2017) argue that the completion of a graduate level education will become even more important for future CPA exam candidates to receive. However, the disagreement amongst stakeholders regarding the components of the appropriate graduate-level curriculum still seems to be a recurring theme (Crawford, 2017).

Although accounting educators are charged with not keeping pace with the evolving demands of the accounting industry, certified public accounting firms demand a broader set of competencies (Accounting Education Change Commission, 1990; American Institute of Certified Public Accountants, 2015b). However, due to the lack of career interest and career preparation, the capable students are choosing alternative majors such as consulting and computer systems, creating a decrease in overall enrollment in accounting programs from previously record setting high levels of enrollment (American Institute of Certified Public Accountants, 2017).

The Bedford Committee Report

Prior to the 1986 release of the Bedford Committee Report, many groups serve as stakeholders for accountants to obtain a sound and board educational skillset upon graduation and entrance into the profession, such as educators, students, practitioners, and all users of accounting information (Table 1). However, a lack of professional unity amongst two important influencers of the composition of this educational skillset within the accounting profession, accounting educators and accounting practitioners, existed and created the need for unified leadership (Crawford, 2015). Accounting education has long been said to have lost focus by placing too much emphasis preparing graduates at the university level for the workplace (Weiser,

1966). The accounting industry placing pressures for immediate emphasis on entry-level workforce skills created accounting educators to mold accounting curricula to meet these demands for employability. The quality of accounting education is measured too much by passing or failing of Certified Public Accountant examinations (Weiser, 1966). This call for change has been proclaimed for over half a century and the lack of leadership qualities in current accounting program graduates prompted employers to continue looking more closely at the intangible qualifications of university graduates for indication of a well-rounded and educated graduate. The Bedford Committee formation was prompted by the fueling debate regarding accounting education which occurred in the 1980's (Flood, 2014). The American Accounting Association (AAA) appointed a committee with various background to investigate the future structure, content, and scope of accounting education (American Accounting Association [AAA], 1986).

The Bedford Committee report was the first report generated in an era of focus for change within accounting education. The Bedford Committee described the critical problem of accounting education failing to keep pace with the changes business environment as "a growing gap exists between what accountants do and what accounting educators teach" and "requires major reorientation between now [1986] and the year 2000" (AAA, 1986, p. 172). The Bedford Committee report contained 28 recommendations surrounding two broad actions on how accounting educators should approach accounting education "1) as information development and distribution function for economic decision making and 2) emphasize students' learning to learn as the primary classroom objective" (AAA, 1986, p. 169).

Along with the comprehensive listing of recommendations, the Bedford Committee suggested a three-phase implementation process in order for accounting educator and practitioner

communities to make the recommended changes by the year 2000 (AAA, 1986). However, absent from the Bedford Committee recommendations appears suggestions for the preferred pathway for accounting students to reach the pinnacle point of "learning to learn", acknowledging that many accounting programs developed a graduate level curriculum for students to meet the 150-hour requirement but the Bedford Committee still left the question of whether the 150-hour requirement is to be met with undergraduate or graduate coursework unanswered and left for the accounting educator community to decide (AAA, 1986, p. 169). The Bedford Committee also acknowledged that this gap between practitioner and educator was not unique to only the accounting industry (AAA, 1986).

The Bedford Report (AAA, 1986) opening acknowledged the realistic improbability that accounting education provide the necessary knowledge and skills needed to enter the accounting profession. With this acknowledgement, the Bedford Report suggested accounting educators move away from a memorized content-learning approach and instead adopt a learning process which focuses on the process of student learning in order to meet the beforementioned "learning to learn" pinnacle point in the education process (AAA, 1986). The "learning to learn" goal is an effort to help foster a fundamental practice of independent and lifelong learning which practitioners in the accounting profession are deemed to need in order to continually keep current with the changes brought forth by the dynamic business environment.

Accounting Education Change Commission

The far-reaching clutch technology placed on the business environment and the future expectation of technology's growing impact on the business environment along with the need for unified leadership prompted the American Accounting Association to create the Accounting Education Change Commission in 1989 to further investigate the issues surrounding this so-

called “schism” between accounting educators and practitioners (Bloom, 1994, p. 7). The Accounting Education Change Commission was one of the first professional organizations charged with the development of possible solutions to bridge the schism between accounting practitioners and educators that the Bedford Report identified associated with the skills and objectives contained within the accounting curriculum and their push-pull relationship with the accounting profession.

The discussions between the various stakeholder groups such as state boards of public accountancy, public accounting firms, and accounting educators since the 1980’s sparked significant debate concerning the relevance of accounting education against the demands future accountants are expected to need in order to survive and thrive in a dynamic professional environment (Flood, 2014). As pronounced its Position Statement Number One, the Accounting Education Change Commission (1990) communicated a comprehensive list of competencies to be obtained by accounting graduates in order to possess the foundation for entry as practitioners into the accounting profession (Appendix C).

The call to accounting educators from the Accounting Education Change Commission (1990, p. 307) appears designed to ensure accounting students are exposed to a broad education that yields graduates a foundation with components of learned “skills, knowledge, and professional orientation” from which they may build with continued and life-long learning, much like which was presented within the 1986 Bedford Report. And this call to broaden the knowledge base of the accounting graduate appears to exist for quite some time with a catalyst creating increased exuberance during the 1980’s created by the continued expansion of accounting educators into the ranks of academics along with the continued demand for those with accounting skillsets within the professional environment (Black, 2012). However, also

acknowledged within the objective is that it would not be possible for accounting education programs to equip accounting students with all the required knowledge and skills accounting practitioners will need within their professional practice (Flood, 2014). The Accounting Education Change Commission further suggested that the goal of accounting education should be to prepare students for their future careers by developing the foundations for life-long learning with a foundation of a wide knowledge base, critical thinking skills, and a fundamental understanding of the nature of professionalism required of accounting practitioners (Flood, 2014).

This perceived knowledge base expansion and need for change fueled by pressures for higher quality prompted the creation of the Accounting Education Change Commission (Flood, 2014). Yet the recommendations set forth from the Accounting Education Change Commission appeared to be unanswered by accounting educators in many respects and necessitated a change in leadership to accomplish the desired goal (The Pathways Commission, 2012).

Colson (2002) addressed the issue of updating the accounting educational model with objectives related to the Accounting Education Change Commission and provided critical commentary on the 150-hour educational model and career choices for accounting majors. Colson (2002) summarized the Accounting Education Change Commission model for the hours post-bachelorette degree requirement as laying the foundation for lifelong learning by offering opportunities to develop communication and interpersonal skills, ethical values, and introduce students to the global business environment. However, Colson (2002) expressed that a content-based education would not provide students with an enhancement of marketability or essential skills needed to succeed in a business environment. Colson (2002) continued the position that some universities implemented changes that moved away from a content-based undergraduate

degree curriculum to a more integrated model that molds future business leaders with usable qualities and skills for success as found through curricula that emphasizes a critical thinking, humanistic education with the training in business administration.

The Accounting Education Change Commission did spark some changes within the accounting education practice with some universities realigning their accounting programs to reflect the Accounting Education Change Commission's suggested objectives (Flood, 2014). However, material criticism surrounding the Accounting Education Change Commission suggestions and objectives grew in the next decade, namely with the Institute of Management Accountants' (IMA) commissioned study which indicated some lingering incongruence between the knowledge the accounting profession demanded versus the knowledge accounting graduates received during their education process (Russell, Siegal, & Kulesza, 1999).

The Pathways Commission

In today's global market model, it is imperative that graduates obtain the intellectual and foundation skills needed to succeed in the accounting profession (Council of Graduate Schools and Educational Testing Service, 2012; The Pathways Commission, 2012). However, still at debate is the preferred curriculum pathway for accounting students to achieve the seemingly unanimous suggestion that students be exposed to such a broad liberal arts education culminating in a 150-hour college credit education prior to sitting for the capstone barrier to the accounting industry, the CPA exam (Larkin, 2014).

In a response to the United States Department of Treasury's Advisory Committee on the Auditing Profession's formation from public outcry for change and increased regulation from the large, public corporate scandals of the early 2000's, the AICPA and AAA organized the Pathways Commission in 2009 to provide a set of recommended action items seeking to improve

accounting education (Advisory Committee on the Auditing Profession, 2008). The Treasury Department established the Advisory Committee on the Auditing Profession to explored the sustainability of a strong and vibrant accounting profession and considered, among other things, the profession's ability to cultivate, attract, and retain the human capital necessary to meet developments in the business and financial reporting environment (Advisory Committee on the Auditing Profession, 2008).

The Pathways Commission created visibility of the pursuit of a national strategy serving to guide future higher education efforts for the accounting profession (Wygal, 2015). The Pathways Commission recruited membership from leading accountings in professional practice as well as prominent accounting educations in academia in order to study the future challenges facing aspiring future entrants into the accounting profession such as attracting, educating, and retaining candidates as students, educators, and practitioners in the accounting profession (Wygal, 2015).

The Pathways Commission resulted in a listing presented as seven levels of recommendations related to the sustainability of the accounting profession including recommendations regarding developing a new curriculum model for accounting programs (The Pathways Commission, 2012; Wygal, 2015). These seven levels identify categories of recommendations, summarized as 1) build a learned profession for the future, 2) develop supply to meet future need for faculty, 3) reform educational systems to respect and reward teaching, 4) develop engaging curriculum and methods for sharing through faculty development, 5) attract diverse professionals to the profession, 6) create mechanisms for collecting and sharing of data, and 7) establish an implementation effort to foster future necessary accounting education change (Wygal, 2015).

However, Crawford (2015) notes that of the recommendations set forth by the Pathways Commission is interestingly absent a recommendation related to a "…postgraduate professional school model to enhance the quality and sustainability of a vibrant accounting and auditing profession" as set forth in the Final Report of the Advisory Committee on the Auditing Profession to the U.S. Department of Treasury, the report that the Pathways Commission stemmed from prior to its 2009 formation (United States Department of the Treasury, 2008, p. 27). The response from the Pathways Commission to the Advisory Committee on the Auditing Profession's call for a postgraduate professional school model was only acknowledgement of the issue's presence and choice to defer the issue for further study (Pathways Commission, 2012). This acknowledgement of increasing student access to master's programs in accounting is responded to with the recommendation from the Pathways Commission (2012) that the profession strive to build innovative programs to attract non-accounting undergraduate students to pursue graduate accounting programs.

The difficulty surrounding the challenge on such a seemingly impossible task such as to gain consensus amongst the various stakeholder groups regarding the preferred pathway to CPA exam eligibility resulted in the Pathways Commission ultimately deferring in order to obtain further deliberation likely due to the existence of stakeholders with overlapping scopes of authority. Crawford (2015) suggests part of the difficulty with the Pathways Commission reaching a recommendation regarding the necessity of a postgraduate degree in accounting requirement for public practice is due in part to the significant differences between the opinions of the stakeholder groups of accounting educators, accounting practitioners, accountants in industry, state boards of accountancy, and accrediting bodies. In addition, the Pathways Commission (2012) notes dissuading pressure placed on non-accounting students from most

university graduate programs with the requirements to satisfy prerequisite course work in order to start pursuit of a graduate degree pathway to meet the states' educational requirements in order to prepare for the CPA exams.

Crawford (2015) notes that the Pathways Commission's decision to defer recommendation of the graduate education pathway was preempted only by the Pathway Commission's creation of an overall, malleable framework of accounting education for the next generation of accountants to be guided by. So, still at debate is the preferred curriculum pathway for accounting students to achieve the seemingly unanimous suggestion that students be exposed to such a broad liberal arts education culminating in a 150-hour college credit education prior to sitting for the capstone barrier to the accounting industry, the CPA exam (Larkin, 2014). This inability to generate a solid recommended pathway for students to reach the educational requirements to sit for the CPA exam continues the long standing "schism" between accounting educators and practitioners (Bloom, 2013).

Despite neither the Accounting Education Change Commission nor the Pathways Commission meaningfully affecting the composition and make up of graduate accounting curriculum explicitly, changes can be implicitly seen by the AICPA's (2015) suggested list of core competencies for CPA's to possess:

Functional Competencies:

- Decision Modeling
- Risk Analysis
- Measurement
- Reporting
- Research

- Leverage Technology to Develop and Enhance Functional Competencies

Personal Competencies:

- Professional Demeanor
- Problem Solving and Decision Making
- Interaction
- Leadership
- Communication
- Project Management
- Leverage Technology to Develop and Enhance Personal Competencies

Broad Business Perspectives Competencies:

- Strategic/Critical Thinking
- Industry/Sector Perspective
- International/Global Perspective
- Resource Management
- Legal/Regulatory Perspective
- Marketing/Client Focus
- Leverage Technology to Develop and Enhance a Broad Business Perspective

Curriculum Issues

Although major stakeholders historically supported a post-graduate degree for entry into accounting practice (Table 1), goals within accounting education, namely the ability to sit for the CPA exam, created compromises with opponents succeeded in rejecting the graduate degree as the primary pathway to the CPA exam resulted in the standard 150-hour requirement now adopted by most states does not specify any specific pathway to reach the required 150-hour

exam requirement (Crawford, 2017; Larkin, 2014). This lack of specification regarding the CPA eligibility pathway exists despite the fact that the Final Report of the Advisory Committee on the Auditing Profession to the U.S. Department of Treasury called for consideration of a postgraduate pathway (United States Department of the Treasury, 2008). The 150-hour requirement does not mandate a graduate level education, but many universities reacted to the 150-hour requirement with the implementation of a graduate-level degree in accounting (Crawford, 2017).

Although the added requirement of reaching 150-hours does not guarantee a higher level of performance within the professional landscape once an accounting graduate becomes employed, some stakeholders believe that the major educational issues within the accounting profession have lessened with the most all states now having adopted the 150-hour mandate. Yet, still despite calls that accountants need to obtain a comprehensive foundation of education along with higher cognitive skill sets in order to entry the profession (United States Department of the Treasury, 2008), not all stakeholders believe accounting should even be an academic discipline.

Fellingham (2007) used personal reflections and contentions to reflect upon a similar question which was asked before a 1924 audience at the annual American Accounting Association meeting. Henry Rand Hatfield addressed the American Accounting Association asking, "is accounting an academic discipline?" (Hatfield, 1924). Hatfield's question only nearly a decade removed from the formations of accounting as a field of educational study within the confines of a university setting is still being asked by accounting academics today (Demski, 2007; Fellingham, 2007) for very much the same reason, it appears, as over a century later the profession is still attempting to find its footing.

Fellingham (2007) professes that the accounting profession is too important to simply be considered a vocational training and that the accounting education should engage the full range of academic life alongside the other academic disciplines and stipulates that although accounting is not acknowledged by the general academic community, the profession needs to take steps to remedy this situation. Demski (2007) also sought to determine whether or not accounting, as the educational model stands today, is an academic discipline. Using personal reflections and contentions, Demiski (2007) professes that, as the profession stands today, accounting is not an academic discipline and stipulates that the profession needs to look past the learning only immediate regulations and rules which the industry is based so heavily. Instead of the present rules-based focus, Demiski (2007) contends that the accounting industry should commit to scholarship on key issues in order to grow and maintain accounting as an academic discipline which can be seen as a contributor to the academic arena.

Pan and Seow (2016) project that the past decades' growth experiences with technologies such as cloud computing, business reporting language, and business analytics changed the way businesses report their financial performance. Along with this paradigm shift caused with the advent of technology changing in the way the accounting profession operates, a perceived need to expand the scope of accounting education so that it continues to meet the needs of such a dynamic profession (Brewer, 2014).

And, as a response to the call for continuous improvement and adaptability with the way accounting educators prepare students for their future careers, Pan and Seow (2016) see accounting professionals needing more advanced knowledge of these new changes in information technology and further necessitating a revision in the accounting curriculum in which an additional focus on information technology is emphasized. However, the fundamental

question of whether or not accounting educators should undertake teaching these technologically advanced courses, as opposed to delegating these teaching responsibilities to a different academic department such as information technology or computer sciences, remains unanswered. Pan and Seow (2016) suggest four new accounting information systems courses be added to the traditional accounting curriculum (business process analysis and accounting; enterprise accounting systems; IT forensic; and business analytics for accounting professionals) to help with the anticipated surge in demand for accounting professionals with advanced IT skills.

Several attempts to advance additional coursework beyond that of an undergraduate degree have developed over the years (Table 1), but most of these initiatives did not prescribe graduate education as the preferred method of achieving the required 150-hour college credit requirement and none prescribed the preferred curricula of the preferred graduate accounting pathway although legislative changes now call for some form of post-baccalaureate education in all states. This lack of direction stems from the concern that no stakeholder group can appear to agree on the coursework which will appropriately prepare graduate students to enter the workforce as practicing professionals. Donovan (2005, p. 446), former Chairman of the International Federation of Accountants (IFAC)'s Education Committee stated, "it is imperative that our profession should continue to break down any barriers which may still be apparent as between the two defined groups; that is, educators and practitioners."

Despite the call for bridges to be built between the respective stakeholder groups (Sin & McGuigan, 2013), assessing the success of such collaborative has been difficult to impossible to evaluate. Mathews (2001) desired on accounting education in the new millennium to foster a discussion amongst academics and practitioners to devise a method to satisfy each party's perceived professional needs, yet Yap, Ryan, and Yong (2014) found that providing a curriculum

that aligns with the skills employers seek and that government regulations demand is quite the challenging task. Mathews (2001) found that entry-level accountants are found to be neither well educated nor adequately prepared to enter the accounting profession, however, Mathews (2001) envisions accounting education ideally should be moved from the undergraduate level and towards a graduate entry conversion approach.

Yap, Ryan, and Yong (2014) found tensions and incongruence among Australian accounting education and the various competing interests such as employers and regulators citing that behavioral skills such as communication, teamwork and self-management were absent within the curricula. Osmani, Hindi, Al-Esmail, and Weerakkody (2017) found that student perspectives in accounting and finance graduate degree programs reveal that communication skills were amongst the most valuable skill with critical thinking skills amongst the perceived least valued skill learned within their graduate studies. Osmani, Hindi, Al-Esmail, and Weerakkody (2017) also offered important lessons for university stakeholders by identifying core graduate skills and attributes by which accounting and finance graduate curriculum should evolve in order to offer employment-ready graduates.

The importance of teamwork among practitioners and educators to accomplish the goal of preparing students for the profession's expectations by incorporating research led teaching and problem-based learning tasks lead to the improved communication and appraisal skills required by graduates (Osmani, Hindi, Al-Esmail, & Weerakkody, 2017). Sin and McGuigan (2013) developed an assessment framework for measuring graduate attributes so to ensure accounting graduates are equipped with the skills, attributes, and knowledge necessary to succeed as an entrant to the accounting profession. With the sharing and use of resources such as Sin and McGuigan's (2013) framework to assess the design of accounting curricula, collaboration

between accounting educators and practitioners can start to bridge the widening gap that currently resides between the areas of accounting education and profession.

Barthel (2014) cites a need for accounting education to prepare professionals to be knowledgeable in the current standards with the ability to also employ critical thinking skills necessary to create, recognize, and analyze future standard changes. Barthel (2014) cites the literature surrounding the Pathways Commission Report calling for the teaching of theory and practice of accounting as necessary components of accounting education in order to allow students to achieve the level of preparation desired by the profession. However, accounting theory is generally not a stand-alone component of the accounting curriculum and appears to not be a priority despite indications from the AICPA, AAA, and public accounting industry that students be able to analyze ow the accounting standards were developed and their impact on the global business environment (Barthel, 2014).

It is critical that accounting educators start to take proactive steps in teaching students ethics and corporate social responsibility (CSR) (Jorge, Pena, & De Los Reyes, 2015). Ethical Corporation (2006) proclaimed universities have a vital role in accounting education as "… to equip the next generation of business leaders with the skills they need to cope with an era of globalization and create economic growth and a sustainable future for people and the planet." Jorge, Pena, and De Los Reyes (2015) state that when issues are taught correctly, a student can better understand the balance and are better prepared for the future issues at hand.

Although Jorge, Pena, and De Los Reyes (2015) found sufficient evidence that ethics is being taught through several different avenues within the explored graduate accounting programs, CSR is underdeveloped and in the case of meeting the demands of future students and the graduate accounting curriculum needs to be reworked to guarantee that future accounting

professionals act in a respectable manner. Without the proper instruction of CSR in the graduate accounting curriculum, the student is not learning what is good beyond the interest of their future careers and what may be required of them through laws and regulations. Jorge, Pena, and De Los Reyes (2015) found that while courses in ethics were viable, CSR still has a way to go before it can be recognized as a stand-alone in the graduate accounting curriculum.

Additionally, Jorge, Pena, and De Los Reyes (2015) acknowledge that the past 20 years have provided a plethora of real-life ethical challenges for which accounting educators have opportunity to share in the classroom. Fedoryshyn and Tyson (2003) presented a case that presentations by professional accounting practitioners within an introductory accounting course has the ability to positively impact students' perception of the accounting industry. Prompted by the recognition of a sharp decreas in accounting major popularity over the past decade, Fedoryshyn and Tyson (2003) utilized pre-and post-assessment testing using a survey instrument provided to students across four sections of an introductory accounting class in which two sections experienced the practitioner presentation. Fedoryshyn and Tyson (2003) reveal that students who attended the professional accounting practitioner presentations displayed far more positive attitudinal changes towards accountants, the accounting profession, and careers in accounting. A multitude of different corporate scandals brought ethical behavior in the practice of accounting to the forefront of the public's mind and thus an enhanced importance amongst accountants and auditors, however Jorge, Pena, and De Los Reyes (2015) position that ethics are not being given the prominence in the graduate accounting curricula which it requires. Jorge, Pena, and De Los Reyes (2015) identifies that ethics are not a consistent, integrated part of the education of most accounting graduate programs

Developing the competencies of students for entry level jobs in public accounting is currently lacking in the accounting curriculum (Lawson, et al., 2014). The Institute of Management Accountants (IMA) and the Management Accounting Section (MAS) of the AAA formed a taskforce to discover what was missing from today's education and develop curriculum recommendations in response to this gap between the competencies of entry level job requirements and accounting curricula (Lawson, et al., 2014). Lawson, et al. (2014) proposed a competencies-based framework for accounting education that would blend formal academic education with training and additional on-the-job experience.

Figure 1 Competencies-based framework for accounting education

Figure 1. Competencies-based framework for accounting education. Adapted from: "Focusing Accounting Curricula on Students' Long-Run Careers: Recommendations for an Integrated Competency-Based Framework for Accounting Education," by Lawson et al., 2014, *Issues in Accounting Education*, 29, 295-317.

The Lawson et al. (2014) task force discovered four absent areas: 1) educators are not gearing accounting education toward the career demands needed by future employers, 2)

organizational settings are not the focus within accounting curriculum, 3) current educational purposes need to reflect how current accountants add structural value, and 4) these objectives are not being integrated into accounting curriculum as common abilities (Lawson, et al., 2014). To better integrate the objectives necessary to create employable graduates, educators need to extend the scope of which they are teaching to include structural changes that are needed to encourage the success of their students (Lawson et al., 2014). The outcomes and recommendations of the taskforce should be taken seriously by accounting educators if they wish to provide students with the tools necessary to succeed and advance in the accounting profession.

Pedagogic Issues

Colon, Badua, and Torres (2015) suggest improving the way students learn accounting can be accomplished by closing the loop. Loop closure refers to a common term found in academia regarding the use of assessment data to drive positive change within academic programs and is of particular interest to programs seeking accreditation from bodies such as the Association to Advance Collegiate Schools of Business (AACSB). By closing the loop, faculty in the accounting programs use assessment data to improve the way that students learn accounting (Colon, Badua, & Torres, 2015).

Colon, Badua, and Torres (2015) used assessment data to close the loop in accounting education by using assessment simulations that utilize ethical theories. Colon, Badua, and Torres (2015) found that graduate classes which promoted ethical behavior and integrity into the curriculum created better achievement of learning outcomes and retaining learned information so that it may be used in a productive manner once the accounting graduate enters the accounting profession. With added curriculum changes used to improve research skills, Colon, Badua, and Torres (2015) found that faculty experienced a direct, positive result for the graduate accounting

master of taxation students in that the results proved that accounting programs should continuously gauge the way students are using research in their assignments.

Working in groups can be beneficial to the learning process as groupwork can improve the communication, time management, and collaborative skills of the individual student. With other related courses having relative success with cooperative learning, it is vital that accounting educators find group techniques that can work within the accounting curriculum (Bay & Pacharn, 2017). Bay and Pacharn (2017) investigated group exams in relation to anxiety and test score outcomes with a graduate intermediate accounting class. Bay and Pacharn (2017) found direct evidence that test scores using a group approach improved but with no evidence of reduced anxiety associated with the testing process. Overall, the improved scores on group exams must be explored relatively as the students already proved academic success with the obtainment of an undergraduate degree.

Brewer, Sorensen, and Stout (2014) addresses the issue and concern surrounding the plethora of professional changes within the accounting profession creating a sizable increase to the already abundant body of knowledge and provides a framework for accounting educators to successfully teach the traditional topics of managerial accounting along with all the recent advancements surrounding managerial accounting. Brewer, Sorensen, and Stout (2014) presented a new framework for organizing an entire management accounting curriculum with the new curriculum's benefits include less redundancy, logical distinctions of topics into courses, and more opportunities for in-depth coverage of particular content areas. In addition to the problem of continually providing the hours necessary for students to meet the educational requirements in order to sit for the CPA exam and the possibility for learning objective redundancy across the curriculum, many accounting programs have recently shifted the delivery

of education to non-traditional delivery methods. This shift of educational delivery is in response to student preference for technology and flexibility in learning methods causing many graduate accounting programs to adopt a distance-education or blended learning model as a response to the increased demand for online education availability (Raghavan & Thomas, 2014). This distance-education model challenges graduate accounting professors to not only mentor the less-advanced students but also challenges professors to overcome distance challenges as well (Robertson, 2014)

Hoover King and Songtao (2013) explored the effect of students' activities on a web-based learning system (Connect) in an introductory managerial accounting course. The data provides that a student's performance on Connect-based assignments is positively associated with the overall course grade and provides evidence that web-based learning is an effective instrument to enhance efficient learning of managerial accounting concepts.

Student Issues

De Oliveira Durso, da Cunha, Neves and Vilaça (2016) found no difference regarding characteristics of graduate accounting versus graduate economics students. It was not until insertion into the labor market that self-determination motivates students to pursue a focused, narrow scoped degree such as accounting (De Oliveira Durso, da Cunha, Neves & Vilaça, 2016). Positive factors about the newly chosen majors but not because of negative factors associated with the former major spurred motivation for students choosing to change major after initial declaration based upon (De Oliveira Durso, da Cunha, Neves & Vilaça, 2016).

Green and Weber (2013) cite students are declaring accounting as a major but later chose to change to a different major based on the social and environmental pressures forced upon them during their academic studies, specially coercion and normative pressures. This movement

further justifies the appropriateness for the force-field method (Lewin, 1943) with students pushing for a change in accounting curricula that fits their social and environmental views without the normative pressures placed upon them with traditional accounting curricula. Further, employers are pulling for these types of changes within accounting curricula as employers' desire to employ a workforce educated in various social and environmental techniques and topics.

However, now that the Uniform Accountancy Act (UAA) has been adopted by all states and jurisdictions, educators should feel new pressures to address the concerns of practitioners. The focal point of the issue is that accounting professors are not required to be licensed CPAs like their professional practitioner counterparts (Grumet, 2009). In law school settings, professors must hold a juris doctorate, which is grounded in practice-oriented analysis, whereas accounting programs tend to employ theoretically oriented PhD faculty (Grumet, 2009).

Madsen (2015) explored the quality of accounting education from the 1970s to the 2000s by using data during the sample period from Higher Education Research Institute's (HERI) Cooperative Institutional Research Program (CIRP) to quantify the quality of accounting education against other business degree programs. In addition to the disparity in student quality, the difference in graduates' pay is also explored. Madsen (2015) concludes that accounting education has been steady or increasing during the sample period, however, not as much or at the pace as the quality of non-accounting business programs.

The concept of self-selection into accounting and non-accounting programs is explored with the resulting conclusion of the quality of self-selecting non-accounting business degree students being quantitatively higher than the quality of self-selecting accounting students. However, the disparity in quality, the difference in pay between accounting and non-accounting

business degree graduates remained stable during the sample period (Madsen, 2015). Together, the evidence collected, and conclusions drawn by Madsen (2015) suggests the quality of accounting education has not materially decreased over the sample period, however, the quality of accounting education underperforms when compared to the higher quality of other non-accounting business degree programs.

The inability for accounting education to provide graduates an education which progresses sufficiently enough with the profession is a concern that employers within the accounting profession have started addressing (Chaplin, 2017). In order for accounting firms to continue offering competitive services which clients demand and maintain a competitive advantage in the accounting profession, some firms are outsourcing or considering outsourcing lower-level skilled services such as preparation of tax returns (Chaplin, 2017). The outsourcing of these previously entry-level responsibilities will negatively affect recent accounting graduates as the demand for positions with entry-level requirements like those previously supplied by accounting graduates are dwindling while the demand for higher-level skills such as those believed to be obtained through a graduate level of study, are increasing (Chaplin, 2017).

According to Abhayawansa, Bowden, and Pillay (2017), it is imperative that focus on students' conceptions of learning (CoL) be combined with high level cognitive skills within the accounting curriculum as evidence was discovered that CoL is responsible for the achievement of the generic skills that employers are looking in accounting graduates such as critical thinking and problem solving. CoL is increasingly shaped, although in a limited way, based on the levels of cognitive skills delivered to the student within their accounting curriculum study (Abhayawansa, Bowden, & Pillay, 2017). There is a rising burden to add higher level cognitive and behavioral skills to the accounting curriculum due to the surge in employer demand.

Abhayawansa, Bowden, & Pillay (2017) found that an overhaul of the accounting curriculum must happen as not enough learning and teaching occurs within the accounting curriculum that meets the needs and demands of the profession. This goal can be obtained by focusing on the courses as a whole rather than separate areas of study when working to grow the students' CoL (Abhayawansa, Bowden, & Pillay, 2017).

The 150-hour requirement prompts more students to pursue a graduate degree than have otherwise before (American Institute of Certified Public Accountants, 2017), however, other, more appealing degree programs have enticed many intelligent, would-be accounting students to pursue other majors (Madsen, 2015). The continued influx of students coupled with less advanced minded students creates less-advanced students in need of mentoring than their more advanced peers (Robertson, 2014). Accounting professors have a significant influence on students' decision to pursue accounting as their chosen major (Tang & Seng, 2016). In fact, Hashim and Embong (2015) noted that it was the accounting professor as the most significant factor in a student's decision to pursue accounting as the major of choice. This professorial influence is paramount within the student's first accounting course and suggests that accounting professors are in an influential position with the ability to potentially persuade non-accounting students, albeit likely business students, to pursue an education in accounting.

However, the first-course accounting professor is not the only influencer of a students' choice of major. Laswad (2014) depict a combination of external forces leading to the ultimate choice of accounting a major of study. Forces ranging from parental influence to career opportunities contribute to the student's choice of accounting as a field of major.

Figure 2 Forces of Accounting as a Study Major

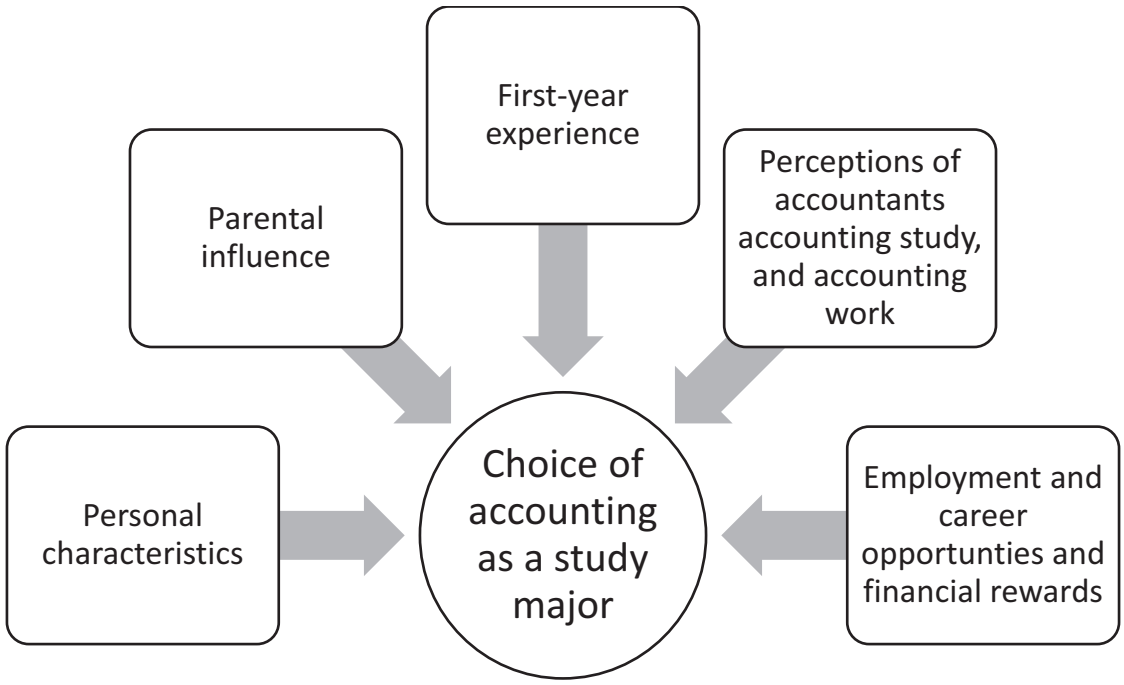

Figure 2. Forces of Accounting as a Study Major. Adapted from: "The Choice of Accounting as a Study Discipline," by Laswad, F., 2014, *The Routledge Companion to Accounting Education*, p. 189-213.

Bloom (2013) suggested that students seeking a double-major in accounting and finance undergraduate studies will present a structure for successful graduate study, whereas a single choice of major provides students with only a narrow scope structure and does not lend for as much success in the necessary pursuit of a graduate education in order to obtain a career as opposed to only a job. Bloom (2013) suggestion of an undergraduate double-major in accounting and finance will provide graduates with the hours necessary to take the CPA exam prior to entrance into a graduate accounting program in which they will further hone their skillset to develop into the accountants that today's profession demands.

Miller and Nouri (2015) found that obtainment of institutional accreditation from the Association to Advance Collegiate Schools of Business (AACSB) did not materially impact the

pass rates for CPA exam candidates at institutions as measured from before obtainment of AACSB accreditation to afterward. However, although the quality of the accounting program may not change with AACSB accreditation, the make up of the student body as configured by increased enrollment criteria does materially impact CPA exam pass scores (Crawford, 2017). Therefore, the quality of the program as measured through accreditation status can be seen as playing a little role in the success of CPA exam candidates' individual success on exam performance.

If the accreditation plays little part in students' success on the CPA exam, Bline, Perreault, and Xiaochuan (2015) pontificate that educators who have expertise in a particular niche area of accounting do a better job of educating students in that specialized knowledge area. Faculty productivity and existing CPA licensure are positively correlated to student success on the CPA exam (Bline, Perrault, & Xiaochuan, 2015). In addition to faculty productivity and CPA licensure, candidates' age, gender, and graduate school status also have a material impact on students' CPA exam success rates with age reacting conversely with CPA exam success, gender playing better with males than females, and graduate enrollees, regardless of age or gender, scored significantly higher on the CPA exam sections than those not in a graduate program (Bline, Perrault, & Xiaochuan, 2015).

Although the obtainment of an accounting program's accreditation may not be a leading indicator of measuring student success on the CPA exam, Holmes and Sullivan (2016) explored the CPA exam candidates' success as measured by attending a public versus private university and found that private university students within the sample contained a significant CPA exam pass lead as compared to public institution peers. However, left unexplained by Holmes and

Sullivan (2016) is the difference in curriculum between sampled private and public universities as well as the level of education obtained by CPA exam testers prior to sitting for the exam.

Trepidation regarding accounting research and academics was heightened in the wake of the 2008 banking and housing market fiasco (Tucker & Parker, 2014). Some accounting research was labeled as irrelevant while the gap between research and what professionals practice is liable for the obvious ramifications of what accounting academics actually do in regard to research practice and creates in the research-practice gap (Tucker & Parker, 2014).

Bunker and Harris (2014) conducted an examination of student success on the CPA exam as measured by attendance from a predominantly online versus predominantly traditional AACSB and non-AACSB accredited institutions. Bunker and Harris (2014) found that students attended predominantly online accounting programs significantly underperformed on the CPA exam when compared to the traditional accounting program sample group. However, again is absent a discussion regarding the difference in curriculum between sampled predominantly online and traditional AACSB/non-AACSB university programs as well as the level of education obtained by CPA exam testers from each sample group prior to sitting for the exam.

Grossman and Johnson (2016) further analyze the issue of students receiving their undergraduate and graduate education from online delivery by surveying employers to determine if accounting education obtained from either online or onsite sources is preferable. Grossman and Johnson (2016) found that employers prefer candidates with a traditional accounting education from an onsite program but are acceptable of graduate education from online providers. Grossman and Johnson (2016) continue that although employers still have preferences for candidates with traditional, onsite education, the reality is that employers are

beginning to realize more flexibility with their preferences as more universities are offering online options within their curriculum at both the undergraduate and graduate levels.

Summary

Accounting students, practitioners, and educators, however, perceive the state of current accounting education as possessing serious problems and agree that the curriculums found in today's undergraduate accounting degree programs are not appropriately preparing students for the advanced skills and knowledge to meet industry's future needs (Low, Botes, Rue, & Allen, 2016). Educators not adjusting the accounting curriculum to meet the needs of the future, dynamic business environment are among the most important concerns noted of an undergraduate accounting education curriculum (Crawford, 2017). The accounting industry expects newly graduated accounting students to possess the critical thinking skills which the accounting industry demands. The inherent conflict relates to graduate accounting curriculum because universities and colleges are the providers of accounting graduates to the accounting industry. However, absent from the literature is a study of accounting students', practitioners', and educators' preferences as to the makeup of a graduate accounting degree curriculum to prepare students for the profession's complex future and on the importance of various accounting courses and learning objectives that would create an effective graduate accounting program (Larkin, 2014; Crawford, 2015).

Chapter 3: Research Method

The reputation of the United States' educational system is one of innovation as measured by the production of technology visionaries, world leaders, and professional experts to fuel a growing, successful nation, and thriving economy (Lazear, 2017). However, for the nation to maintain its leadership role in the ever-changing global economy, the nation's educational system must continue to provide the curriculum appropriate to prepare students to succeed in the future. Therefore, success measurement does not cease upon undergraduate graduation. It is just as critical to ensure the advanced skills and knowledge students obtain in a graduate course of study can prepare students for the journey ahead. It is not only sufficient to provide the educational system necessary for students to succeed, but practitioners and educators interest in graduate school pathways continue to increase (Hanson, Paulsen, & Pascarella, 2016). Change is clearly necessary for current accounting students to be appropriately prepared to succeed in such a new and dynamic environment.

Accounting students, practitioners, and educators, however, perceive accounting education as possessing serious problems and agree that the curriculums found in today's undergraduate accounting degree programs are not appropriately preparing students for the advanced skills and knowledge to meet industry's future needs (Low, Botes, Rue, & Allen, 2016). Among the most important concerns noted of an undergraduate accounting education curriculum were educators not adjusting the accounting curriculum to meet the needs of the future, dynamic business environment (Tang & Seng, 2016). It is predicted that accounting students, practitioners, and educators will continue to disagree on the best makeup of graduate accounting curriculum to prepare students for the profession's complex future and also disagree

on the importance of various accounting courses and learning objectives that would create an effective graduate accounting program.

Increases in technological innovations such as the personal computer and Internet technology have accelerated at such a pace since the 1980's that the needs of current accounting practitioners are not the same as it was prior to such modernization. Such a paradigm shift in the knowledge economy affects the perceived content requirements of graduate accounting curriculum. Students', practitioners' and educators' opinions over the academic skills and real-world preparation graduate accounting students should receive within the framework of their academic curriculum is the debate (Ahadiat & Martin, 2015). Although studies exist to determine students', practitioners', and educators' opinions of preferred undergraduate accounting curriculum and if the academic preparation contained within an undergraduate degree appropriately prepare students to enter the accounting profession (Crawford, 2015, 2017), absent is a discussion of the preferred graduate accounting curriculum.

As changes in the knowledge economy continue to modernize and enhance the critical thinking and analytical skills required of accountants, the role of graduate education within the accounting profession will become more important as students attempt to navigate their options to enter the profession (English & Umbach, 2016). However, students, practitioners, and educators of accounting do not agree on the necessary composition of accounting curriculum necessary to best prepare students for accounting's complex profession and university graduate accounting programs are not delivering a uniform curriculum (Ahadiat & Martin, 2015). The problem addressed in this study is to explore the differences in the perceptions of students, practitioners, and educators regarding the content of graduate accounting curriculum and provide recommendations, based on research results, to assist in the development of uniform graduate

accounting programs that provides an effective preparation for the next generation of accounting professionals.

The purpose of this qualitative, multiple case study was to explore the necessary modifications graduate accounting programs need since there has not been a clear opinion among accounting students, practitioners, and educators on what skills are required to effectively learn the needed information to become an effective accounting practitioner. Students, practitioners, and educators of accounting continue to disagree on how to best implement changes in accounting curriculum to best prepare students for the complex profession (Low, Botes, Rue, & Allen, 2016). This study explores the differences in perception among accounting students, practitioners, and educators and evaluate the importance of various courses and the topics studied within a graduate level accounting degree program. The questions asked of students, educators and practitioners involved (a) what courses to require for a graduate accounting degree (b) what courses to offer as electives (c) what type of topic or curricular specialization, if any, graduate accounting curriculum offer.

Each participant group represents a specific case who will add to the body of research collected to influence the composition of graduate accounting curricula. Also included in this section is the research method and design utilized for addressing research questions including the role of the researcher, a description of the participants chosen, the assumptions assumed, the data analysis process, and the study limitations, delimitations, and ethical assurances.

Research Methodology and Design

The perceptions of accounting students, practitioners, and educators was explored as to the preferred composition of graduate accounting curriculum. The quantitative, mixed, and qualitative research methods were reviewed for this proposed study. Quantitative method was

not chosen since the intention of the study was not to investigate the predictive ability of independent variables from their interaction with the dependent variable (Smith, 2015). In addition, this research project was not based in experiments, hypotheses, or systematic statistical measures to establish association between independent and dependent variables (Leedy & Ormrod, 2013). Mixed method was not chosen since the research design did not focus on both qualitative and quantitative research methods (Leedy & Ormrod, 2013).

Qualitative method often is best when no statistical analyses are planned with the data collected from a survey instrument (Leedy & Ormrod, 2013; Smith, 2015). Using qualitative methods allowed the study of the perceptions of multiple research cases of accounting students', practitioners', and educators' perceptions as to the preferred content of a graduate accounting curriculum. Qualitative methodology allowed for the appropriate examination of peoples' perceptions, which are based in their experiences, beliefs, and attitudes, and understand these perceptions a bit more through the perseverance of curiosity during the interview process (Drisko, 2004).

Other qualitative designs considered for this study included grounded theory, ethnography, and phenomenological. Grounded theory is an approach that uses field interviews to explore aspects of human or social experiences in order to generate theory through an inductive data analysis (Sutton, Reinking, & Arnold, 2011). This research project was not based in experiments, hypotheses, or systematic statistical measures to establish association between independent and dependent variables; thus, grounded theory was not appropriate. An ethnographic study focuses on only a single site of individuals that share a similar culture or belief system and typically evaluated over a period of time (Grey, 1998). Nor was an ethnographic study appropriate since the study explored the perceptions of sample groups of

different cultures and experiences through an interview process as opposed to an observation process. A case study approach was selected since the study focused on multiple people's experiences or perceptions using interviews and observations (Smith, 2015).

An interview was used to determine the differences in the perceptions of preferred graduate accounting curriculum among accounting students, accounting practitioners, and accounting educators. Specifically, this study focused on the perception which accounting students, practitioners, and educators possess on accounting graduate curriculum. As technology increasingly changes the profession and the industries in which accountants operate, it is imperative that the profession understand how knowledge workers perceive these advances (Council of Graduate Schools and Educational Testing Service, 2012). Ahadiat and Martin (2015) suggested little research exists on the academic skills and real-world preparation accounting students should receive within the framework of their graduate academic curriculum. Understanding the way in which certain individuals perceive how academic institutions operate and the inherit changes which are necessary was the call of this qualitative case study.

Population and Sample

This qualitative case study explored the perceptions of accounting students, practitioners, and educators as to the preferred composition of graduate accounting curriculum. Smith (2015) advised that a directed sampling technique from specified groupings, although usually not desirable, may be preferred in practice due to the largest determinant of appropriate sample sizes being largely attributable to a cost-benefit exercise. The researcher solicited participants from a population of graduate degree-holding accounting educators and graduate degree-seeking students from all six of the regional universities comprising the Regional University System of Oklahoma (RUSO) to serve as the population of accounting educators and accounting students,

respectively, due to the researcher's geographic proximity to the respective sample groups. The six regional universities of the RUSO system have a student population totaling more than 40,000 students and serves as the largest four-year university system in the State of Oklahoma (Regional University System of Oklahoma, 2018). The researcher solicited participants as accounting practitioners from a population of Certified Public Accountants with membership within the Oklahoma Society of Certified Public Accountants. The Oklahoma Society of Certified Public Accountants boasts a membership of over 6,000 professionals and is the only statewide organization for Certified Public Accountants practicing in Oklahoma (Oklahoma Society of Certified Public Accountants, 2018).

With the goal of requesting responses from at least six individuals considered to be accounting educators, accounting faculty serving as department chairs at all six regional universities located within the RUSO system to be invited to participate in the interview process. Upon selection, the faculty members received an email requesting a time to schedule the interview. Six accounting students with current membership within the college or university accounting club were considered to be accounting students for purposes of this study. Accounting students currently serving as president of their college or university accounting club at all regional universities and colleges located within the Regional University System of Oklahoma were invited to participate in the interview process. Upon selection, the students received an email requesting a time to schedule the interview. Six Certified Public Accountants serving as committee chairs with the Oklahoma Society of Certified Public Accountants, as listed in the respective state society of CPA's membership listing, and either currently practicing public accounting or employed in industry, were considered accounting practitioners and received an email invitation to participate in the study. To obtain a listing of the current state society's CPA

committee chair listing, the researcher searched the Society's website directory. Upon selection, the committee chairs received an email requesting a time to schedule the interview.

Materials and Instrumentation

The research tool for collecting the qualitative data were an interview protocol consisting of self-developed, open-ended questions based on the stated research questions (Kvale, 1994). The interview question items solicited accounting students, educators, and practitioners to convey their perceptions of the preferred graduate accounting curriculum and seek to explore the participants' rationale for their opinion (Kvale, 1994). An attempt was made to develop an interview protocol containing sufficient interview questions to elicit an in-depth discussion with meaningful responses sufficient to fulfill the purpose of the proposed study and addressing the research problem (Shilo, 2015). The phrasing of the interview questions includes terms to foster open-ended discussion such as how, what, and why (Shilo, 2015).

Participants were also asked to answer questions regarding the participants' demographics including year graduated from college, current professional position (accounting student, practitioner, or educator), advanced degrees held, and professional certifications held. Obtainment of demographic information will aid the researcher in segmenting the population of degreed accountants into the respective sample categories (accounting student, practitioner, or educator). The classification methodology of participants as described later in this study under the section selection of subjects.

A self-development of a preliminary set of interview questions was attempted prior to the performance of the field test process. The preliminary set of interview questions originated directly from the research questions which guided this study and were limited to a reasonable number of questions to allow the participant to respond in an open-ended manner and allow the

researcher to answer the research questions (Kvale, 1994). Three initial interview questions were designed to answer the research questions. The interview questions contained within the interview protocol were field tested by two experts to ensure the questions' reliability and validity (Shilo, 2015). The group of experts consisted of two professionally qualified accounting educators with more than 30 years of experience as accounting practitioners and over six years of experience as accounting educators. Both of the experts are CPA's and holders of graduate degrees in accounting. In addition, one expert is a Chartered Financial Analyst. The expert reviewers were selected using convenience sampling because of their professional experience, their academic background and current role as an accounting educator. Each reviewer received, by email, an outline of the proposed study and a listing of the research questions. The expert reviewers confirmed the suitability of the constructs used to develop the interview questions and the protocol's appropriateness for exploring the perceptions of participants' views on the preferred graduate accounting curriculum. The experts agree no changes were necessary to the interview protocol questions.

All feedback received from the expert reviewers was incorporated to validate the interview questions prior to submitting the interview protocol as supplemental materials to the IRB application form. The field test's outcomes provided a basis for exploring accounting students, educators, and practitioner perceptions of the preferred graduate accounting curriculum (Shilo, 2015). The field test assessed the open-ended interview questions for content and structure in order to ensure alignment with the research questions.

Participants selected, from a supplied listing of 30 potential courses (Appendix A), five graduate-level courses that the participant believes should be required for a graduate accounting degree and five courses to offer as electives. The courses listed as Appendix A and compiled by

the Institute of Management Accountants (IMA) provided an appropriately comparable universal listing of the general course selections available within a typical graduate accounting degree program. Although each college or university offers a unique variety of courses, this listing provided a broad population in which survey participants used to select the appropriate number of requested course selections. The data from this interview question directly responds to research questions #1 and #2 in which participants respond as to which courses were appropriately offered as part of a graduate accounting degree curriculum requirements and electives, respectively.

Participants then selected, from a supplied listing of accounting topics as provided by the American Institute of Certified Public Accountants (AICPA) Core Competencies Framework (Appendix B), topics which the participant believed a graduate accounting student should obtain an understanding of within a graduate accounting program. The information gathered from this interview question will answer research question #2 in which participants choose which learning topics students should understand upon graduation with a graduate accounting program. Increases in technological innovation have accelerated at such a pace that the accounting industry is not the same as it was 20 years ago. Maintaining pace with such a world of constant technological changes will take a change in the type of education offered within a graduate accounting curriculum. It is predicted that "…in the knowledge economy, a graduate degree will become the new bachelor's degree, the minimal education credential that high-skills employers require" within the ever-changing, global environment of business (Council of Graduate Schools and Educational Testing Service, 2012). The accounting profession is no exception to this paradigm shift in need for increased knowledge. The analysis of the topics participants view as

most important will provide valuable data to support potential adjustments to graduate accounting curriculums in alignment with the needs of the accounting industry.

Participants also selected, from a supplied listing of accounting topics as provided by the AICPA Core Competencies Framework (Appendix B), graduate-level accounting topics and subjects that the participant believes require further development within a graduate accounting program. The data derived from this interview question served to answer research question #3 in which participants chose which learning topics colleges and universities should develop more thoroughly within a graduate accounting program.

Study Procedures

The goal of this qualitative case study was to explore the different perceptions between the academic and professional experiences of three types of Oklahoma graduate degreed accountants, accounting student, practitioner, and educator. The studied perceptions concerned the required and elective courses for a graduate accounting degree; level of understanding of specific topics that graduate accounting students should understand; and topics needing more thorough development.

Participants answered questions regarding the participants' demographics including year graduated from college, current professional position (accounting educator, public accountant, industry accountant, or accounting student), advanced degrees held, and professional certifications held. Obtainment of demographic information aided the researcher in segmenting the population of degreed accountants into the respective sample categories (accounting educators, accounting practitioners, or accounting students). The classification methodology of participants as described earlier in this study under the section "population and sample."

Data Collection and Analysis

No data were collected prior to obtaining Northcentral University's Institutional Review Board's (NCU IRB) approval for conducting the study. Prior to data collection, each participant received a document consisting of the informed consent sheet (Kvale, 1994). The informed consent sheet followed the applicable guidelines established by NCU IRB. The document contained all elements contained within the NCU sample informed consent form for fulfilling the requirements specified in the informed consent checklist. The informed consent provided participants with the information related to the purpose of the study, participation requirements, information about what the questions will ask, clarification that there are no potential risks or discomforts associated with the study, a description of the benefits associated with participation in the study, details of the actions the researcher takes to ensure the anonymity and confidentiality of the participants, details associated with the research staff, information related to their voluntary participation and right to withdraw, and contact information for the NCU IRB.

Participants selected, from a supplied listing of 30 potential courses (Appendix A), five graduate-level courses that the participant believes should be required for a graduate accounting degree and five courses to offer as electives. The courses listed as Appendix A and compiled by the Institute of Management Accountants (IMA) provided an appropriately comparable universal listing of the general course selections available within a typical graduate accounting degree program. Although each college or university offers a unique variety of courses, this listing provided a broad population in which survey participants used to select the appropriate number of requested course selections. The data from this interview question directly responds to research questions #1 #2 in which survey participants respond as to which courses were

appropriately offered as part of a graduate accounting degree curriculum requirements and electives, respectively.

Participants selected, from a supplied listing of accounting topics as provided by the AICPA Core Competencies Framework (Appendix B), topics which the participant believed a graduate accounting student should obtain an understanding of within a graduate accounting program. The data derived from this interview question answered research question #3 in which interview participants choose which learning topics students should understand upon graduation with a graduate accounting program. Increases in technological innovation have accelerated at such a pace that no industry is the same as it was 20 years ago. Maintaining pace with such a world of constant technological changes will take an additional amount of education. Council of Graduate Schools and Educational Testing Service (2012) predicted that "…in the knowledge economy, a graduate degree will become the new bachelor's degree, the minimal education credential that high-skills employers require". The accounting profession is no exception to this paradigm shift in need for increased knowledge. The exploration of participants' topic preferences will provide valuable data to support potential adjustments to graduate accounting curriculums in alignment with the needs of the accounting industry.

Participants selected, from a supplied listing of accounting topics as provided by the AICPA Core Competencies Framework (Appendix B), graduate-level accounting topics and subjects that the participant believeed require further development within a graduate accounting program. The data derived from this interview question answered research question #3 in which participants chose which learning topics colleges and universities should develop more thoroughly within a graduate accounting program.

NVivo computer software was be used to perform a comprehensive analysis of the collected data to ensure data description and interpretation will be correct, adequate, and reasonable (Szyjka, 2012). Thematic analysis was performed in order to identify common themes as topics emerge from the participants' responses to the open-ended question items (Kvale, 1994). The use of the NVivo computer software will be advantageous to the proposed study because it will allow a systematic process for the recognition and categorization of common topic themes and recurring patterns which could be overlooked by the researcher (Zamawe, 2015). NVivo computer software has been used by researchers in the social science fields widely when conducting qualitative studies through the analysis of collected interview data and allow for ease in identification of keywords from the participants' interview responses and assist the researcher to more easily assess themes, concepts, and theories as they emerge from the data collected (Woods, Paulus, Atkins, & Macklin, 2016; Zamawe, 2015). The NVivo computer software facilitated an in-depth analysis and provide a sound and empirical responses to the research questions which guide this qualitative study (Doody & Noonan, 2013).

Assumptions

The primary assumption related to this multiple case study was the dependability of truthful responses to the interview question items conveying the perceptions of peer accounting educators and practitioners and subordinate accounting students and intentions in their real-world context because of the nature of this multiple case study (Drisko, 2004). The researcher further assumed that qualified accountants within the sample groups will be willing to participate in the research study and truthfully represent their views within the interview. This multiple case study was conducted utilizing face-to-face interviews in order to enhance the credibility, accurateness, and exactness of participants' responses (Alreck & Settle, 1995).

Similarly, another assumption was that the sampled accounting educators, being department chairs at their respective university, were able to surmise the perceptions and intentions of other accounting educators. It was assumed that the accounting department chairs were able to surmise the perceptions and intentions of other accounting educators since these accounting educators collaborate on curriculum committees within their respective universities.

Limitations

The researcher assumed a need for this specific type of research in order to address the research questions listed in Chapter 1. Specifically, the use of force field analysis to determine the different perceptions in the preferred graduate accounting curriculum among three sample groups of accounting graduate-degreed accountants in order to determine the best grouping of required and elective accounting courses within a graduate accounting curriculum. Lewin's (1943) force-field theory will provide a useful framework for understanding the perceptions of preferred graduate curriculum among accounting students, practitioners, and educators. Lewin (1943) defines a field as the sum of coexisting facts conceived of as mutually interdependent. Force-field analysis is used to evaluate the push- and pull- dynamics of fields and their weighted forces within a given situation (Swanson & Creed, 2014).

The accounting industry expects newly graduated accounting students to possess the critical thinking skills which the accounting industry demands, force field theory assumes an inherent conflict of interest between practitioners and educators (Ahadiat & Martin, 2015). The inherent conflict relates to graduate accounting curriculum because universities and colleges are the providers of accounting graduates to the accounting industry. This qualitative case study between the academic and professional experiences of three types of graduate degreed accountants: accounting students, accounting practitioners, and accounting educators using face-

to-face interviews to determine the differences, if any, in the perceptions of preferred graduate accounting curriculum among accounting students, practitioners, and educators.

The relationships among the studied groups are of importance and relevance to the nature of knowledge needed and expected by the accounting industry of those graduating with a graduate-level degree. The researcher explored accounting students, accounting practitioners, and accounting educators through a series of face-to-face interviews to determine the perceptions of preferred graduate accounting curriculum among the study groups. This project recognized the differences, if any, between the study groups but did not identify the causes of the differences.

The researcher did not intend to identify nor promote an ideal curriculum for a graduate accounting curriculum. Instead, the study attempted to identify the important differences between practitioners and academia in order to develop a more centered balance between the developments of graduate accounting curricula. However, it is expected that the study results will identify a course of graduate accounting curricula that is most agreeable and could be utilized by accounting educators to educate students in a manner which agrees with the preferences of accounting practitioners perceived needs of industry.

Delimitations

A potential existed to exclude accounting students, practitioners, and educators desiring and willing to participate in the proposed study but not meeting the study's sampling criteria. The researcher chose to limit members of the accounting students and accounting educator sample groups to those attending or instructing at institutions within the Regional University System of Oklahoma and limit the members of the accounting practitioner sample group to CPA professionals practicing in the State of Oklahoma due to geographic proximity to the researcher.

However, the purpose of a qualitative case study is not to seek results which may be generalize an entire population through statistical means, like a quantitative study (Smith, 2015).

Ethical Assurances

As per Northcentral University's policies and procedures guidelines, Institutional Review Board (IRB) approval must be granted prior to any data being collected from research participants. The establishment of ethical guidelines for the conduct of research ensure all human subjects are treated with respect, beneficence, and justice (The Belmont Report, 1979). The researcher followed Northcentral University's IRB approval process prior to the collection of any human subject data and treat all research participants in an ethical manner in order to comply with the guidance set forth in The Belmont Report.

All research participants received, reviewed, and approved an informed consent document that contains information related to the nature of the study, the amount of time required to participate in the study, and any foreseeable potential risks associated with participating in the proposed study. The informed consent serves to document the research participants' understanding of potential risks and acceptance thereto prior to the proceeding of the interview process. The informed consent document also contains detailed information regarding the purpose of the study, potential risks and benefits of the study, and a statement informing the research participants that participation is voluntary, without compensation, and that withdrawal from the research study may be requested at any time.

Three sample groups of graduate-degreed accountants were asked to participate in an interview. The purpose of the interview was explained within the introductory section of the invitation to interview and informed consent document. Participation was voluntary and disclosed as such within the introduction statement to the participants prior to the interview and

within the informed consent document. Interview results will be confidential as no identifying information such as name or email address will be collected by the researcher. However, a confidentiality statement was also disclosed as such within the introduction statement to the interview and informed consent document. No time limits were enforced during the completion of the interview although participants were notified that completion of the interview should take approximately thirty minutes to complete. The completion of the interview will not cause any undue stress or psychological harm to the survey participants as participants may refuse to answer any question or skip any question without any applied penalty.

Summary

Increases in technological innovation have accelerated at such a pace that the needs of incoming accounting practitioners are not the same as it was 20 years ago. Such a paradigm shift in the knowledge economy affects the perceived content requirements of graduate accounting curriculum. However, accounting students', practitioners' and educators' opinions over the academic skills and real-world preparation accounting graduate students should receive is the debate. Although student, practitioner, and educator opinions of preferred undergraduate accounting curriculum exist to determine if the academic preparation contained within an undergraduate degree appropriately prepare students to enter the accounting profession, absent is a discussion of the preferred graduate accounting curriculum. The objectives of this qualitative case study were to determine the differences concerning the perceptions of students, practitioners, and educators regarding graduate accounting curriculum and provide recommendations, based on research results, to assist in the development of effective graduate accounting programs. Included in this chapter are descriptions of the research methodology and design proposed, information of the population and sample inclusion criteria along with the

study's proposed materials and instrumentation, study procedures, data collection and analysis, assumptions, limitations, delimitations, and ethical assurances.

Chapter 4: Findings

The purpose of this qualitative, multiple case study was to explore the necessary modifications graduate accounting programs need since there has not been a clear opinion among accounting students, practitioners, and educators on the curricular components required to effectively and consistently prepare students to become an accounting practitioner (Ahadiat & Martin, 2015; Low, Botes, Rue, & Allen, 2016). The differences in perception among Oklahoma accounting students, practitioners, and educators were explored in order to evaluate the importance of various courses and the areas of specialization studied within a consistently presented graduate level accounting degree program. The questions asked of accounting students, educators and practitioners to determine these perceptions involved (a) what courses to require for a graduate accounting degree (b) what courses to offer as electives (c) what type of topic or curricular specialization, if any, graduate accounting curriculum offer.

This chapter presents the results of the study, a brief evaluation of the findings, and a summary of the chapter. The results section provides the major themes identified by the collected data and is organized around the research questions and related hypothesis. The evaluation section includes a brief discussion of the results in light of the research questions and literature reviewed prior to the start of the data collection process.

Trustworthiness of the Data

Several precautionary steps and processes served to ensure that the collected data was trustworthy, credible, dependable, and generalizable. Proper instrument reliability and validity are crucial to ensure that a qualitative study produces credible descriptions of explored topic (Cruz & Tantia, 2017). A self-development of a preliminary set of interview questions was attempted prior to the performance of the field test process. The preliminary set of interview

questions originated directly from the research questions which guided this study and were limited to a reasonable number of questions to allow the participant to respond in an open-ended manner and allow the researcher to answer the research questions (Kvale, 1994). Three initial interview questions were designed to answer the research questions. The interview questions contained within the interview protocol were field tested by two experts to ensure the questions' reliability and validity (Shilo, 2015). The group of experts consisted of two professionally qualified accounting educators with more than 30 years of experience as accounting practitioners and over six years of experience as accounting educators. Both of the experts are CPA's and holders of graduate degrees in accounting. In addition, one expert is a Chartered Financial Analyst. The expert reviewers were selected using convenience sampling because of their professional experience, their academic background and current role as an accounting educator. Each reviewer received, by email, an outline of the proposed study and a listing of the research questions. The expert reviewers confirmed the suitability of the constructs used to develop the interview questions and the protocol's appropriateness for exploring the perceptions of participants' views on the preferred graduate accounting curriculum. The experts agree no changes were necessary to the interview protocol questions. The interviews were transcribed, and each research participant reviewed their transcripts for any errors, misinterpretations, or clarifications which were found necessary. This review process ensured that the collected data was reliable, credible, and accurately reflected the participants' perceptions of a graduate accounting curriculum through their course and topic selections.

The concern of transferability was addresses by selecting participants with varying professional and academic backgrounds in an effort to allow more generalizations to be drawn for the study results. The sample of accounting students, educators, and practitioners selected for

the study fairly and accurately represents the total population of accounting students, educators, and practitioners in the State of Oklahoma based on the selection criteria that all participants earned or currently pursuing a graduate degree in accounting and hold or planning to pursue a Certified Public Accountant license. The interview protocol served to keep each interview within the scope of the research and ensured the addressing of all appropriate information regarding the research questions (Cruz & Tantia, 2017). Confirmability was achieved within the study by providing the participants with a standard listing of courses and topics in which to choose. The resulting preferences as to the required and elective courses and topics of understanding or further development were consolidated by frequency of choice per respective sample group as outlined in the results section below.

Results

An interview of the research participants within the respective sample groups was used to determine the differences in the perceptions of preferred graduate accounting curriculum among accounting students, accounting practitioners, and accounting educators. Specifically, this study focused on the perception which accounting students, practitioners, and educators possess on accounting graduate curriculum. The researcher solicited participants from a population of graduate degree-holding accounting educators and graduate degree-seeking students from all six of the regional universities comprising the Regional University System of Oklahoma (RUSO) to serve as the population of accounting educators and accounting students, respectively, due to the researcher's geographic proximity to the respective sample groups. The six regional universities of the RUSO system have a student population totaling more than 40,000 students and serves as the largest four-year university system in the State of Oklahoma (Regional University System of Oklahoma, 2018). Of the six universities within the population, permission was granted for the

research to be conducted at four universities. Of the four universities the researcher was granted site permission, three chose to participate. The researcher then selected a student meeting the study inclusion parameters to also participate. Of the three invited student participants, two choose to participate.

The researcher solicited participants as accounting practitioners from a population of Certified Public Accountants with membership within the Oklahoma Society of Certified Public Accountants. The Oklahoma Society of Certified Public Accountants boasts a membership of over 6,000 professionals and is the only statewide organization for Certified Public Accountants practicing in Oklahoma (Oklahoma Society of Certified Public Accountants, 2018). Of the six invited accounting practitioners, five chose to participate in this study.

Understanding the way in which certain individuals perceive how academic institutions operate and the inherit changes which are necessary is the call of this qualitative case study. The results section below presents the results of each sample group's preference selections as organized by research question. Research questions 1 and 2 relate to the respective accountants' preferences as to the five courses to comprise a graduate accounting degree as requirements and as electives, respectively. Research question 3 relates to the respective accountants' preferences as to the topics that should obtained within a graduate accounting curriculum as well as those topics that were thought to require further development within the graduate accounting curriculum.

Research Question 1. What are the differences in opinion as to the required accounting courses in an ACBSP accredited graduate accounting curriculum following an undergraduate common core among accounting students, practitioners, and educators?

The results of each sample group were compiled and consolidated on a spreadsheet to obtain the frequency of each courses' selection within the sample group. Of the respective sample groups' responses, only the top five course selections are presented as representative of each sample group's preferences as to the courses that should be required within a graduate accounting curriculum (see Table 1, 2, and 3). Participants were encouraged but not required to discuss the courses selected during the interview protocol in order to aid the researcher in development of themes among each sample group.

The main theme appearing within participant responses to Research Question 1 relates to the nature of the courses selected as required curriculum components. The nature of each sample group's choices appears to relate to courses that are directly accounting focused courses that generate accounting information versus those that are indirectly related to the core nature of accounting and only use accounting information. The accounting student group appeared to prefer courses that are supportive to the business industry but not directly practical accounting courses according to the frequency of required course selections. For example, courses that present practical accounting skills such as auditing, taxation, or financial accounting were not selected by the accounting student group, instead, each of the selected required courses relate to supportive course subjects such as information technology, management, or other business-related subjects that use accounting information but do not directly generate accounting information. However, accounting educators seemed to possess preferences opposite of accounting students, finding preference for courses more accounting focused such as auditing

and taxation and less supportive subjects. Accounting practitioners appeared to be blended with a mixture of both accounting and accounting related courses.

Table 1

Top five accounting student selected required courses

Course	Frequency of Selection
Accounting for Managers	2
Financial Statement Analysis	2
International Business	2
Managing Information Technology	2
Accounting Information Systems	1 (tied)
Organizational Behavior	1 (tied)

Table 2

Top five accounting practitioner selected required courses

Course	Frequency of Selection
Business/Legal/Ethics/Corporate Governance	3
Economic Analysis (Micro/Macro)	3
Managing Information Technology	3
Accounting for Managers	2 (tied)
Auditing	2 (tied)
Financial Statement Analysis	2 (tied)
International Business	2 (tied)
Strategic Management	2 (tied)

Table 3

Top five accounting educator selected required courses

Course	Frequency of Selection
Auditing	3
Business/Legal/Ethics/Corporate Governance	2
Financial Statement Analysis	2
Federal Income Taxation	2
Quantitative Analysis/Statistics	2

Research Question 2. What are the differences in opinion as to the elective accounting courses in an ACBSP accredited graduate accounting curriculum following an undergraduate common core among accounting students, practitioners, and educators?

The results of each sample group were compiled and consolidated on a spreadsheet to obtain the frequency of each courses' selection within the sample group. Of the respective sample groups' responses, only the top five course selections are presented as representative of each sample group's preferences as to the courses that should be offered as electives within a graduate accounting curriculum (see Table 4, 5, and 6). Participants were encouraged but not required to discuss the courses selected during the interview protocol in order to aid the researcher in development of themes among each sample group.

The main theme reappears within participant responses to Research Question 2 relating to the nature of the courses selected as elective curriculum components. The nature of each sample group's choices again appears to relate to courses that are accounting focused courses that directly generate accounting information versus those that are indirectly related to the core nature of accounting and only use accounting information. As in Research Question 1, the accounting student group appeared to prefer courses that are supportive to the business industry but not directly practical accounting courses according to the frequency of elective course selections. For example, courses that present practical accounting skills such as auditing, taxation, or financial accounting were not selected by the accounting student group, instead, each of the selected required courses relate to supportive course subjects such as information technology, management, or other business-related subjects that use accounting information but do not directly generate accounting information. However, accounting educators again seemed to possess preferences opposite of accounting students, still finding preference for courses more

accounting focused such as cost/managerial accounting, taxation, and international accounting and less preference on supportive subjects. Accounting practitioners' preferences of elective courses again appeared to be blended with a mixture of both accounting and accounting related courses.

Table 4

Top five accounting student selected elective courses

Course	Frequency of Selection
Economic Analysis (Micro/Macro)	2
Corporate Finance/Financial Management	1 (tied)
Cost/Advanced Managerial Accounting	1 (tied)
International Accounting	1 (tied)
Investments	1 (tied)
Marketing Management	1 (tied)
Operations Management	1 (tied)
Organizational Behavior	1 (tied)
Strategic Management	1 (tied)

Table 5

Top five accounting practitioner selected elective courses

Course	Frequency of Selection
Investments	3
Organizational Behavior	3
Corporate Finance/Financial Management	2 (tied)
Federal Income Taxation	2 (tied)
Financial Statement Analysis	2 (tied)
International Business	2 (tied)
Managing Information Technology	2 (tied)
Operations Management	2 (tied)
Strategic Management	2 (tied)

Table 6

Top five accounting educator selected elective courses

Course	Frequency of Selection
Cost/Advanced Managerial Accounting	3
Federal Income Tax Accounting	2
International Accounting	2
Quantitative Analysis/Statistics	2
Accounting for Managers	1 (tied)
Business/Legal/Ethics/Corporate Governance	1 (tied)
Corporate Finance/Financial Management	1 (tied)
Economic Analysis (Micro and Macro)	1 (tied)
Investments	1 (tied)
Operations Management	1 (tied)

Research Question 3. What are the differences in opinion as to the type of topics and curricular specialization within graduate accounting courses in an ACBSP accredited graduate accounting curriculum among accounting students, practitioners, and educators?

The results of each sample group were compiled and consolidated on a spreadsheet to obtain the frequency of each courses' selection within the sample group. Of the respective sample groups' responses, only the top topic selections are presented as representative of each sample group's preferences as to the topics that should be obtained within a graduate accounting curriculum (see Tables 7, 8, and 9) and those that should be further developed (see Tables 10, 11, and 12). Participants were encouraged but not required to discuss the topics selected during the

interview protocol in order to aid the researcher in development of themes among each sample group.

The main theme continues to reappear within participant responses to Research Question 3 relating to the topics students should obtain and topics which should require further development with a graduate accounting curriculum. The nature of each sample group's choices again appears to relate to topics that are found within accounting focused courses that directly generate accounting information versus those topics that are typically found within courses indirectly related to the core nature of accounting and only use accounting information. As in Research Questions 1 and 2, the accounting student group appeared to prefer topics that are supportive to the business industry but not directly practical accounting topics according to the frequency of topic selections. For example, topics considered practical accounting skills such as research, risk analysis, and reporting were not selected by the accounting student group, instead, each of the selected topics relate to those typically found within supportive course subjects such as information technology, management, or other business-related subjects that use accounting information but do not directly generate accounting information. However, accounting educators again seemed to possess preferences opposite of accounting students, still finding preference for topics more accounting focused such as strategic and critical thinking, problem solving and decision making, and reporting and less preference on supportive topics such as interaction and communication. Accounting practitioners' preferences of topics again appeared to be blended with a mixture of topics found within both accounting and accounting related courses.

Table 7

Top accounting student selected topics students should obtain within a graduate accounting curriculum

Course	Frequency of Selection
Decision Modeling	2
Interaction	2
Communication	2

Table 8

Top accounting practitioner selected topics students should obtain within a graduate accounting curriculum

Course	Frequency of Selection
Communication	4
Professional Demeanor	3
Strategic/Critical Thinking	3
Decision Modeling	2
Interaction	2
Research	2
Leadership	2
Project Management	2
Marketing/Client Focus	2
Leverage Technology to Develop and Enhance a Broad Business Perspective	2

Table 9

Top accounting educator selected topics students should obtain within a graduate accounting curriculum

Course	Frequency of Selection
Strategic/Critical Thinking	3
Risk Analysis	3
Problem Solving and Decision Making	3
Leverage Technology to Develop and Enhance Functional Competencies	3
Professional Demeanor	2
Decision Modeling	2
Research	2
Leverage Technology to Develop and Enhance a Broad Business Perspective	2
Legal/Regulatory Perspective	2
Reporting	2
Leverage Technology to Develop and Enhance Personal Competencies	2

Table 10

Top accounting student selected topics requiring further development of graduate accounting curriculum

Course	Frequency of Selection
Leverage Technology to Develop and Enhance a Board Business Perspective	2
Leverage Technology to Develop and Enhance Functional Competencies	2
Research	2
Strategic/Critical Thinking	2

Table 11

Top accounting practitioner selected topics requiring further development of graduate accounting curriculum

Course	Frequency of Selection
Leverage Technology to Develop and Enhance Functional Competencies	3
Research	3
Decision Modeling	3
Resource Management	3
Strategic/Critical Thinking	2
Professional Demeanor	2
Reporting	2
International/Global Perspective	2

Table 12

Top accounting educator selected topics requiring further development of graduate accounting curriculum

Course	Frequency of Selection
Communication	3
Leverage Technology to Develop and Enhance Functional Competencies	2
Research	2
Leverage Technology to Develop and Enhance a Broad Business Perspective	2
Leadership	2

Evaluation of the Findings

This study contributes to the body of knowledge relating to accounting student, practitioner, and educator perceptions of accounting curriculum (Crawford, 2015, 2017). However, accounting students', practitioners', and educators' opinions over the academic skills and real-world preparation graduate accounting students should receive is still at debate (Low, Botes, Rue, & Allen, 2016). Specifically, the exploration of accounting students', practitioners', and educators' perceptions of graduate accounting curriculum conducted within this study contributes knowledge previously undiscussed within the accounting profession. The exploration will provide recommendations, based on research results, to assist in the development of effective graduate accounting curriculum.

The conceptual framework of this qualitative case study utilized the force-field analysis. According to Lewin (1943), force-field analysis is the theory that change behavior results from

the struggle between driving and restraining forces, such as depicted in accounting curriculum change resulting from the struggle between accounting educators and accounting practitioners. Driving forces promote change while restraining forces oppose change with a resulting balance referred to as a quasi-stationary equilibrium attained (Lewin, 1943). Force-field theory explains how two opposing factors, such as stakeholder groups' perceptions of technology and accounting practice influence change, such as in accounting curriculum. Increases in technological innovation have accelerated at such a pace that the role of accountants shifted from simply recording economic events to analyzing the effects such events have on the business enterprise and this shift in skills demands accounting curriculum change to prepare future entrants for the profession, yet educators and accounting practitioners do not agree on how best to implement these changes (Spraakman, O'Grady, Askarany, & Akroyd, 2015). The results found within the study support the trend of disagreement between stakeholder groups within the preferred makeup of accounting graduate accounting curriculum.

Change in graduate accounting education will require either an increase in driving forces or a decrease in restraining forces (Ahadiat & Martin, 2015). Lewin (1943) postulated that the addition of driving forces is likely to cause higher forcefulness, higher emotionality, and lower utility than with the decline of restraining forces. Additional driving forces will likely result in new restraining forces as accountants attempt to maintain a state of quasi-stationary equilibrium (Lewin, 1943). Such a paradigm shift in the knowledge economy affects the contents of curriculum required of graduate accounting students seeking to enter the accounting profession.

Lewin's (1943) force-field theory provided a useful framework for understanding the perceptions of preferred graduate curriculum course choices for required and elective courses among accounting students, practitioners, and educators during participants' responses to

Research Questions 1 and 2 in which the stakeholder explored within this study found disagreement of the preferences for the makeup of graduate accounting curriculum. Force-field analysis was used to evaluate the push- and pull- dynamics of fields, in this study's case participant groups, and their weighted forces within a given situation (Swanson & Creed, 2014).

Accounting graduates are expected to possess the critical thinking skills necessary to succeed in the accounting industry upon completion of accounting educators' programs (Low, Botes, Rue, & Allen, 2016). The perceptions of each sample group concerning the topics contained within graduate accounting curriculum were discussed with participant responses during Research Question 3 in which the trend of different preferences continued and followed the theme presented within Research Questions 1 and 2 in which each stakeholder group's preferences of topics within a graduate accounting curriculum followed with their theme of course preferences. The inherent conflict relates to graduate accounting curriculum because universities and colleges are the providers of accounting graduates to the accounting industry. Through the lens of force field theory, the inherent conflict of interest between practitioners and educators create the push- and pull- dynamics of fields with the weighted forces resulting in accounting curricula (Swanson & Creed, 2014).

Summary

The differences of perception between the academic and professional experiences of three types of graduate degreed accountants: accounting students, accounting practitioners, and accounting educators were explored in this qualitative case study. An interview was used to determine the differences in the perceptions of preferred graduate accounting curriculum among accounting students, practitioners, and educators. The relationships among the studied groups are of importance and relevance to the nature of knowledge needed and expected by the

accounting industry of those graduating with a graduate-level degree. An interview protocol amongst accounting students, accounting practitioners, and accounting educators explored the perceptions of preferred graduate accounting curriculum among the stakeholders of the various study groups. This project recognized the differences in perception between the study groups but did not attempt to identify the causes of the differences.

Chapter 5: Implications, Recommendations, and Conclusions

The problem addressed in this study was students, practitioners, and educators of accounting do not agree on the required skills for accounting graduates to possess upon entering accounting's complex profession causing a lack of uniformity within university graduate accounting program curriculum (Ahadiat & Martin, 2015; Low, Botes, Rue, & Allen, 2016). The differences in the perceptions of students, practitioners, and educators regarding the content of graduate accounting curriculum were explored within this qualitative study. The differences in perception among Oklahoma accounting students, practitioners, and educators were explored in order to evaluate the importance of various courses and the areas of specialization studied within a consistently presented graduate level accounting degree program. The sample groups consisted of five participants in each of the three categories of accounting students, practitioners, and educators. The questions asked of students, educators and practitioners involved (a) what courses to require for a graduate accounting degree (b) what courses to offer as electives (c) what type of topic or curricular specialization, if any, graduate accounting curriculum offer.

Force-field analysis was the conceptual framework used within this qualitative case study. According to Lewin (1943), force-field analysis is the theory that change behavior results from the struggle between driving and restraining forces, such as depicted in accounting education change resulting from the struggle between accounting educators and accounting practitioners. Driving forces promote change while restraining forces oppose change with a resulting balance referred to as a quasi-stationary equilibrium attained (Lewin, 1943). Force-field theory explains how two opposing factors, such as technology and accounting practice influence change, such as in accounting curriculum change. Increases in technological innovation have accelerated at such a pace that the role of accountants shifted from simply

recording economic events to analyzing the effects such events have on the business enterprise and this shift in skills demands accounting curriculum change to prepare future entrants for the profession, yet educators and accounting practitioners do not agree on how best to implement these changes (Spraakman, O'Grady, Askarany, & Akroyd, 2015). The necessity of maintaining pace with such a world of constant professional changes will force accounting practitioners and educators to mandate change in the type and degree of education accountants receive.

An interview was used to determine the differences, if any, in the perceptions of preferred graduate accounting curriculum among accounting students, practitioners, and educators. The relationships among the studied groups are of importance and relevance to the nature of knowledge needed and expected by the accounting industry of those graduating with a graduate-level degree. An examination of accounting students, accounting practitioners, and accounting educators was conducted through an interview protocol to determine the perceptions of preferred graduate accounting curriculum among the study group. This project recognized the differences, if any, between the study groups but did not identify the causes of the differences.

The perceptions of accounting students, practitioners, and educators were explored as to explore the preferred composition of graduate accounting curriculum within each respective sample. Quantitative method was not chosen since the intention of the study was not to investigate the predictive ability of independent variables from their interaction with the dependent variable (Smith, 2015). In addition, this research project was not based in experiments, hypotheses, or systematic statistical measures to establish association between independent and dependent variables (Leedy & Ormrod, 2013).

Qualitative method often is best when no statistical analyses are planned with the data collected from a survey instrument (Leedy & Ormrod, 2013; Smith, 2015). Using qualitative

methods allowed the study of the perceptions of multiple research cases of accounting students', practitioners', and educators' perceptions as to the preferred content of a graduate accounting curriculum. Qualitative methodology allowed for the appropriate examination of peoples' perceptions, which are based in their experiences, beliefs, and attitudes, and understand these perceptions a bit more through the perseverance of curiosity during the interview process (Drisko, 2004). A case study approach was selected since the study focused on multiple people's experiences or perceptions using interviews and observations (Smith, 2015).

An interview was used to determine the differences in the perceptions of preferred graduate accounting curriculum among accounting students, accounting practitioners, and accounting educators. Specifically, this study focused on the perception which accounting students, practitioners, and educators possess on accounting graduate curriculum. As technology increasingly changes the profession and the industries in which accountants operate, it is imperative that the profession understand how knowledge workers perceive these advances (Council of Graduate Schools and Educational Testing Service, 2012). Ahadiat and Martin (2015) suggested little research exists on the academic skills and real-world preparation accounting students should receive within the framework of their graduate academic curriculum. Understanding the way in which certain individuals perceive how academic institutions operate and the inherit changes which are necessary was the call of this qualitative case study.

Specifically, this study focused on the perception which accounting students, practitioners, and educators possess on accounting graduate curriculum. The researcher solicited participants from a population of graduate degree-holding accounting educators and graduate degree-seeking students from all six of the regional universities comprising the Regional University System of Oklahoma (RUSO) to serve as the population of accounting educators and

accounting students, respectively, due to the researcher's geographic proximity to the respective sample groups. The six regional universities of the RUSO system have a student population totaling more than 40,000 students and serves as the largest four-year university system in the State of Oklahoma (Regional University System of Oklahoma, 2018). Of the six universities within the population, permission was granted for the research to be conducted at four universities. Of the four universities the researcher was granted site permission, three educators chose to participate. With the participating educators' assistance, the researcher then selected a student at the same university who met the study inclusion parameters to also participate. Of the three invited student participants, two choose to participate.

The researcher solicited participants as accounting practitioners from a population of Certified Public Accountants with membership within the Oklahoma Society of Certified Public Accountants. The Oklahoma Society of Certified Public Accountants boasts a membership of over 6,000 professionals and is the only statewide organization for Certified Public Accountants practicing in Oklahoma (Oklahoma Society of Certified Public Accountants, 2018). Of the six invited accounting practitioners, five chose to participate in this study.

Understanding the way in which certain individuals perceive how academic institutions operate and the inherit changes which are necessary is the call of this qualitative case study. The results section presents the results of each sample group's preference selections as organized by research question. Research questions 1 and 2 relate to the respective accountants' preferences as to the five courses to comprise a graduate accounting degree as requirements and as electives, respectively. Research question 3 relates to the respective accountants' preferences as to the topics that should obtained within a graduate accounting curriculum as well as those topics that were thought to require further development within the graduate accounting curriculum.

The researcher assumed a need for this specific type of research in order to address the research questions. Specifically, the use of force field analysis to determine the different perceptions in the preferred graduate accounting curriculum among three sample groups of accounting graduate-degreed accountants in order to determine the best grouping of required and elective accounting courses within a graduate accounting curriculum. Lewin's (1943) force-field theory will provide a useful framework for understanding the perceptions of preferred graduate curriculum among accounting students, practitioners, and educators. Lewin defines a field as the sum of coexisting facts conceived of as mutually interdependent. Force-field analysis is used to evaluate the push- and pull- dynamics of fields and their weighted forces within a given situation (Swanson & Creed, 2014). The researcher explored accounting students, accounting practitioners, and accounting educators through a series of face-to-face interviews to determine the perceptions of preferred graduate accounting curriculum among the study groups. This project recognized the differences, if any, between the study groups but did not identify the causes of the differences. This chapter presents the implications, recommendations, and conclusions found from the themes derived within the study.

Implications

This study contributes to the body of knowledge relating to accounting students', practitioners' and educators' perceptions of graduate accounting curriculum (Ahadiat & Martin, 2015; Hanson, Paulsen, & Pascarella, 2016; Low, Botes, Rue, & Allen, 2016; and Tang & Seng, 2016). The study expands what is known about accountant perceptions of graduate accounting curriculum by exploring the lived experiences of accounting students, practitioners, and educators from a population of accountants within the State of Oklahoma.

Research Question 1. What are the differences in opinion as to the required accounting courses within an ACBSP accredited graduate accounting curriculum following an undergraduate common core among accounting students, practitioners, and educators? This was the main research question for the study and participant responses to this research question started a theme in which subsequent responses would tend to follow. The main theme appearing within participant responses to Research Question 1 relates to the nature of the courses selected as required curriculum components.

The nature of each sample group's choices appears to relate to courses that are directly accounting focused courses that generate accounting information versus those that are indirectly related to the core nature of accounting and only use accounting information. The accounting student group appeared to prefer courses that are supportive to the business industry but not directly practical accounting courses according to the frequency of required course selections. For example, courses that present practical accounting skills such as auditing, taxation, or financial accounting were not selected by the accounting student group, instead, each of the selected required courses relate to supportive course subjects such as information technology, management, or other business-related subjects that use accounting information but do not directly generate accounting information. However, accounting educators seemed to possess preferences opposite of accounting students, finding preference for courses more accounting focused such as auditing and taxation and less supportive subjects. Accounting practitioners' preferences appeared to be blended with a mixture of both accounting and accounting related courses, agreeing with Low, Botes, Rue, and Allen (2016) that accounting practitioners expect newly graduated accounting students to possess the critical thinking skills necessary to succeed in the accounting industry upon completion of accounting educators' programs.

Research Question 2. What are the differences in opinion as to the elective accounting courses within an ACBSP accredited graduate accounting curriculum following an undergraduate common core among accounting students, practitioners, and educators?

The main theme reappears within participant responses to Research Question 2 relating to the nature of the courses selected as elective curriculum components. The nature of each sample group's choices again appears to relate to courses that are accounting focused courses that directly generate accounting information versus those that are indirectly related to the core nature of accounting and only use accounting information. As in Research Question 1, the accounting student group appeared to prefer courses that are supportive to the business industry but not directly practical accounting courses according to the frequency of elective course selections. For example, courses that present practical accounting skills such as auditing, taxation, or financial accounting were not selected by the accounting student group, instead, each of the selected required courses relate to supportive course subjects such as information technology, management, or other business-related subjects that use accounting information but do not directly generate accounting information. However, accounting educators again seemed to possess preferences opposite of accounting students, still finding preference for courses more accounting focused such as cost/managerial accounting, taxation, and international accounting and less preference on supportive subjects. Accounting practitioners' preferences appeared to be blended with a mixture of both accounting and accounting related courses, agreeing with Low, Botes, Rue, and Allen (2016) that accounting practitioners expect newly graduated accounting students to possess the critical thinking skills necessary to succeed in the accounting industry upon completion of accounting educators' programs.

Research Question 3. What are the differences in opinion as to the type of topics and curricular specialization within graduate accounting courses in an ACBSP accredited graduate accounting curriculum following an undergraduate common core among accounting students, practitioners, and educators?

The main theme continued to reappear within participant responses to Research Question 3 relating to the topics students should obtain and topics which should require further development with a graduate accounting curriculum. The nature of each sample group's choices again appears to relate to topics that are found within accounting focused courses that directly generate accounting information versus those topics that are typically found within courses indirectly related to the core nature of accounting and only use accounting information. As in Research Questions 1 and 2, the accounting student group appeared to prefer topics that are supportive to the business industry but not directly practical accounting topics according to the frequency of topic selections. For example, topics considered practical accounting skills such as research, risk analysis, and reporting were not selected by the accounting student group, instead, each of the selected topics relate to those typically found within supportive course subjects such as information technology, management, or other business-related subjects that use accounting information but do not directly generate accounting information. However, accounting educators again seemed to possess preferences opposite of accounting students, still finding preference for topics more accounting focused such as strategic and critical thinking, problem solving and decision making, and reporting and less preference on supportive topics such as interaction and communication. Accounting practitioners' preferences appeared to be blended with a mixture of both accounting and accounting related topics, agreeing with Low, Botes, Rue, and Allen (2016) that accounting practitioners expect newly graduated accounting students to possess the critical

thinking skills necessary to succeed in the accounting industry upon completion of accounting educators' programs

The researcher did not intend to identify nor promote an ideal curriculum for a graduate accounting curriculum. Instead, the researcher attempted to identify the important differences between practitioners and educators in order to develop a more centered balance between the developments of graduate accounting curricula. However, themes were revealed from the results of the study and identified a course of graduate accounting curricula that is most agreeable and could be utilized by accounting educators to educate students in a manner which agrees with the preferences of accounting practitioners perceived needs of industry.

The differences of perception between the academic and professional experiences of three types of graduate degreed accountants: accounting students, accounting practitioners, and accounting educators were explored in this qualitative case study. An interview was used to determine the differences in the perceptions of preferred graduate accounting curriculum among accounting students, practitioners, and educators. The relationships among the studied groups are of importance and relevance to the nature of knowledge needed and expected by the accounting industry of those graduating with a graduate-level degree. An interview protocol amongst accounting students, accounting practitioners, and accounting educators explored the perceptions of preferred graduate accounting curriculum among the stakeholders of the various study groups. This project recognized the differences in perception between the study groups but did not attempt to identify the causes of the differences.

Lewin's (1943) force-field theory provided a useful framework for understanding the perceptions of preferred graduate curriculum among accounting students, practitioners, and educators. Lewin defines a field as the sum of coexisting facts conceived of as mutually

interdependent. Force-field analysis is used to evaluate the push- and pull- dynamics of fields and their weighted forces within a given situation (Swanson & Creed, 2014). Through the lens of force field theory, the inherent conflict of interest between practitioners and educators create the push- and pull- dynamics of fields with the weighted forces resulting in accounting curricula (Swanson & Creed, 2014).

As changes in the knowledge economy continue to modernize and enhance the critical thinking and analytical skills required of accountants, the role of graduate education within the accounting profession will become more important as students attempt to navigate their options to enter the profession (English & Umbach, 2016). The goal of the research is to provide recommendations, based on research results, to assist in the development of uniform graduate accounting programs that provides an effective preparation for the next generation of accounting professionals.

Recommendations for Practice

The nature of each sample group's choices appears to relate to courses that are directly accounting focused courses that generate accounting information versus those that are indirectly related to the core nature of accounting and only use accounting information. The accounting student group appeared to prefer courses that are supportive to the business industry but not directly practical accounting courses according to the frequency of required course selections. For example, courses that present practical accounting skills such as auditing, taxation, or financial accounting were not selected by the accounting student group, instead, each of the selected required courses relate to supportive course subjects such as information technology, management, or other business-related subjects that use accounting information but do not directly generate accounting information. However, accounting educators seemed to possess

preferences opposite of accounting students, finding preference for courses more accounting focused such as auditing and taxation and less supportive subjects. Accounting practitioners appeared to be blended with a mixture of both accounting and accounting related courses.

The purpose of this qualitative, multiple case study was to explore the necessary modifications graduate accounting programs need since there has not been a clear opinion among accounting students, practitioners, and educators on the curricular components required to effectively and consistently prepare students to become an accounting practitioner (Ahadiat & Martin, 2015; Low, Botes, Rue, & Allen, 2016). This study contributes to the body of knowledge relating to accounting students', practitioners' and educators' perceptions of graduate accounting curriculum. The differences in perception among Oklahoma accounting students, practitioners, and educators were explored in order to evaluate the importance of various courses and the areas of specialization studied within a consistently presented graduate level accounting degree program.

Increases in technological innovations such as the personal computer and internet technology have accelerated at such a pace since the 1980's that the needs of current accounting practitioners are not the same as it was prior to such modernization. Such a paradigm shift in the knowledge economy affects the perceived content requirements of graduate accounting curriculum. Students', practitioners' and educators' opinions over the academic skills and real-world preparation graduate accounting students should receive within the framework of their academic curriculum is the debate (Ahadiat & Martin, 2015) and the findings of this study resolve the debate by exploring the themes which developed through the respective interviews. Now, although studies exist to determine students', practitioners', and educators' opinions of preferred undergraduate accounting curriculum and if the academic preparation contained within

an undergraduate degree appropriately prepare students to enter the accounting profession (Crawford, 2015, 2017), present is a discussion of the preferred graduate accounting curriculum. The results of this study conclude that accounting educators need to consider a more balanced curriculum including accounting themed courses as well as accounting related courses. The preferred equilibrium between accounting educators and students appears to be found within the perceptions of accounting practitioners, as Lewin's (1943) force-field theory models, the push-pull dynamic between accounting educators and students both are incentivized by preparing graduates for success in the profession. Success in the profession can be characterized through the lens of accounting practitioners' perceptions of the preferred graduate accounting curriculum as explored within this study.

Recommendations for Future Research

Increases in technological innovations such as the personal computer and internet technology have accelerated at such a pace since the 1980's. In the future, unknown paradigm shifts will continue changing the needs of current accounting practitioners similar to the way the accounting profession recently experienced prior to such modernization. Such a paradigm shift in the knowledge economy will continue to affect the perceived content requirements of graduate accounting curriculum. Students', practitioners' and educators' opinions over the academic skills and real-world preparation graduate accounting students should receive within the framework of their academic curriculum will likely continue to be debated (Ahadiat & Martin, 2015). Although the findings of this study resolve today's debate by exploring the themes which developed through the respective interviews. Future studies will need to be conducted as the paradigm continues to shift to determine students', practitioners', and educators' opinions of

preferred accounting curriculum and if the academic preparation contained within a curriculum appropriately prepares students to enter the modern accounting profession.

Change in all levels of accounting education will require either an increase in driving forces or a decrease in restraining forces (Ahadiat & Martin, 2015). Lewin (1943) postulated that the addition of driving forces is likely to cause higher forcefulness, higher emotionality, and lower utility than with the decline of restraining forces. Additional driving forces will likely result in new restraining forces as accountants attempt to maintain a state of quasi-stationary equilibrium (Lewin, 1943). Such a paradigm shift in the knowledge economy affects the contents of curriculum required of accounting students seeking to enter the accounting profession.

A potential existed to exclude accounting students, practitioners, and educators desiring and willing to participate in the proposed study but not meeting the study's sampling criteria. The researcher proposed to limit members of the accounting students and accounting educator sample groups to those attending or instructing at institutions within the Regional University System of Oklahoma and limit the members of the accounting practitioner sample group to CPA professionals practicing in the State of Oklahoma due to geographic proximity to the researcher. However, the purpose of a qualitative case study was not to seek results which may be generalize an entire population through statistical means, like a quantitative study (Smith, 2015). Future studies may wish to expand the geographic scope of study to generalize the entire population of accounting students, practitioners, and educators within the United States.

Also, the researcher solicited participants from a population of graduate degree-holding accounting educators and graduate degree-seeking students from all six of the regional universities comprising the Regional University System of Oklahoma (RUSO) to serve as the

population of accounting educators and accounting students, respectively, due to the researcher's geographic proximity to the respective sample groups. The six regional universities of the RUSO system have a student population totaling more than 40,000 students and serves as the largest four-year university system in the State of Oklahoma (Regional University System of Oklahoma, 2018). However, of the six universities within the population, permission was granted for the research to be conducted at only four universities. Of the four universities, the researcher was granted site permission, only three chose to participate. A recommendation for future research is to expand the number of participants in order to achieve a greater generalization of the target population.

This study explored accounting students, accounting practitioners, and accounting educators through an interview to determine the perceptions of preferred graduate accounting curriculum among the study group. This project recognized the differences between the study groups but did not identify the causes of the differences. Understanding the way in which certain individuals perceive how academic institutions operate and the cause behind such perception to determine the inherit changes which are necessary within accounting curriculum is still left unexplored.

Conclusions

The differences of perception between the academic and professional experiences of three types of graduate degreed accountants: accounting students, accounting practitioners, and accounting educators were explored in this qualitative case study. An interview was used to determine the differences in the perceptions of preferred graduate accounting curriculum among accounting students, practitioners, and educators. The relationships among the studied groups are of importance and relevance to the nature of knowledge needed and expected by the

accounting industry of those graduating with a graduate-level degree. An interview protocol amongst accounting students, accounting practitioners, and accounting educators explored the perceptions of preferred graduate accounting curriculum among the stakeholders of the various study groups. This project recognized the differences in perception between the study groups but did not attempt to identify the causes of the differences.

The results of this study conclude that accounting educators need to consider a more balanced curriculum including accounting themed courses as well as accounting related courses. The preferred equilibrium between accounting educators and students appears to be found within the perceptions of accounting practitioners, as Lewin's (1943) force-field theory models, the push-pull dynamic between accounting educators and students both are incentivized by preparing graduates for success in the profession. Success in the profession can be characterized through the lens of accounting practitioners' perceptions of the preferred graduate accounting curriculum as explored within this study. However, students, practitioners, and educators of accounting continue to not agree on the necessary composition of accounting curriculum necessary to best prepare students for accounting's complex profession and university graduate accounting programs are not delivering a uniform curriculum (Ahadiat & Martin, 2015; Low, Botes, Rue, & Allen, 2016).

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Appendices

Appendix A: Accounting Curriculum Courses and Descriptions

Typical undergraduate course descriptions

Course	Course Description
Advanced Accounting	Advanced topics in financial reporting and accounting for international operations, multicorporate business entities, and not-for-profit and other governmental organizations.
Accounting Information Systems	Provides a thorough understanding of the information systems that support the accounting function.
Auditing	An in-depth study of audit, attestation, and other assurance services provided by independent auditors. The focus is on publicly traded companies, financial statement audits, and audits of internal controls over financial reporting. Professional codes of conduct are also addressed.
Business Ethics	Introduces ethics-related aspects to the business decision-making process. Emphasizes the consistent recognition and application of ethical principles throughout the corporate decision-making process.
Cost/Advanced Managerial Accounting	An intermediate-level course covering the managerial use of accounting data to assist managers in their plans and decisions regarding resource allocation, organizational control, and performance evaluation.

Corporate Finance	Introduces the theory, methods, and concerns of corporate finance.
Financial Accounting	A fundamentals course introducing the basic financial accounting principles and concepts used to prepare financial statements for a business enterprise.
International Finance	Analyzes the international financial environment with an emphasis on foreign exchange markets and financial management.
Intermediate Accounting	An intermediate financial accounting course with in-depth focus on asset, liability, and owners' equity measurement; revenue determination, timing, and recognition; and financial statement preparation, presentation, and analysis.
Investments	A survey course that analyzes, measures, and values stock, bond, and other investment products.
Managerial Accounting	A fundamentals course designed to develop managerial decision-making skills to plan, control, and measure production costs.
Microeconomics	A fundamentals course providing a thorough understanding of economic principles for individual decision makers, both consumers and producers, within the larger economic system.

Operations Management	An intermediate management course that examines problems encountered in planning, operating, and controlling the production of goods and services.
Federal Income Taxation	Introduces and develops a basic understanding of federal income tax law and its effects on income, tax planning, and other business decisions.

(Fuller, L., Hargadon, J., & Lawson, R., 2016).

Typical graduate course descriptions

Course	Course Description
Accounting Information Systems	Undergrad prerequisite (see undergraduate listing).
Accounting for Managers	Introduces accounting concepts and accounting system operating characteristics. Course focus is on the use of financial and managerial accounting information for decision-making purposes.
Auditing	Undergrad prerequisite (see undergraduate listing).
Business/Legal/Ethics/Corporate Governance	Examines and evaluates the legal environment and ethical challenges facing management in order to enhance corporate accountability, foster an ethical work environment, ensure legal compliance, and provide effective leadership within the organization.
Cost/Advanced Managerial Accounting	Undergrad prerequisite (see undergraduate listing) or elective.

Corporate Finance/Financial Management	Introduces the theory, methods, and applications of corporate finance. Emphasis is placed on the development of problem-solving skills for the business manager.
Economic Analysis (Micro/Macro)	Introduces the economic decisions firms must make regularly. Emphasis is on market structure, industrial performance, firm strategic interaction, and individual market behavior.
Financial Accounting	Undergrad prerequisite (see undergraduate listing).
Financial Statement Analysis	An advanced course using financial statements to analyze the quality of reported earnings and predict a firm's value.
International Business	Emphasizes economic analysis of the forces driving international business. It equips managers with a comprehensive framework to formulate objectives and strategies for global operations.
Intermediate Accounting	Undergrad prerequisite (see undergraduate listing).
Investments	An in-depth course on portfolio theory, risk analysis, strategy, and market application for equities, fixed-income securities, options, and other investment products.
Managing Information Technology	Introduces information systems fundamentals, tools, and techniques necessary to operate effectively in a computerized business environment.

International Accounting	Provides a broad-based understanding of the international dimensions of accounting standards, transactions, and financial statements.
Managerial Accounting	Undergrad prerequisite (see undergraduate listing).
Management Control Systems	An advanced course focusing on management design, implementation, strategy, and use of planning and control systems.
Marketing Management	An intermediate course examining the management of marketing operations and systems.
Organizational Behavior	Provides an overview of issues, problems, and theories of human behavior at work.
Operations Management	Introduces the efficient production of goods and services by analyzing processes, ensuring quality, creating value, and managing the flow of information and products along the supply chain.
Quantitative Analysis/Statistics	Introduces quantitative methods and their business applications.
Securities, Markets, and Financial Institutions	Introduces the structure and functions of money and capital markets, saving investment processes, financial intermediaries, interest rates, and the supply and demand for loanable funds.

Strategic Management	Integrates prior business courses and focuses on corporate and divisional policy, organizational change, competition, and strategic decision making.
Federal Income Taxation	Undergrad prerequisite (see undergraduate listing).

(Fuller, L., Hargadon, J., & Lawson, R., 2016).

Appendix B: AICPA Core Competency Framework

Functional Competencies:

- Decision Modeling
- Risk Analysis
- Measurement
- Reporting
- Research
- Leverage Technology to Develop and Enhance Functional Competencies

Personal Competencies:

- Professional Demeanor
- Problem Solving and Decision Making
- Interaction
- Leadership
- Communication
- Project Management
- Leverage Technology to Develop and Enhance Personal Competencies

Broad Business Perspectives Competencies:

- Strategic/Critical Thinking
- Industry/Sector Perspective
- International/Global Perspective
- Resource Management
- Legal/Regulatory Perspective
- Marketing/Client Focus

- Leverage Technology to Develop and Enhance a Broad Business Perspective

(American Institute of Certified Public Accountants (AICPA), 2015a).

Appendix C: Accounting Education Change Commission Position Statement Number One

1. General Knowledge
    a. An understanding of the flow of ideas and events in history and the different cultures in today's world.
    b. Basic knowledge of psychology, economics, mathematics through calculus, and statistics.
    c. A sense of the breadth of ideas, issues, and contrasting economic, political and social forces in the world.
    d. An awareness of personal and social values and of the process of inquiry and judgment.
    e. An appreciation of art, literature, and science.
2. Intellectual Skills
    a. Capacities for inquiry, abstract logical thinking, inductive and deductive reasoning, and critical analysis.
    b. Ability to identify and solve unstructured problems in unfamiliar settings and to apply problem-solving skills in a consultative process.
    c. Ability to identify ethical issues and apply a value-based reasoning system to ethical questions.
    d. Ability to understand the determining forces in a given situation and to predict their effects.
    e. Ability to manage sources of stress by selecting and assigning priorities within restricted resources and to organize work to meet tight deadlines.
3. Interpersonal Skills

   a. Ability to work with others, particularly in groups, to influence them, to lead them, to organize and delegate tasks, to motivate and develop people, and to withstand and resolve conflict.
   b. Ability to interact with culturally and intellectually diverse people.

4. Communication Skills
   a. Ability to present, discuss, and defend views effectively through formal and informal, written, and spoken language.
   b. Ability to listen effectively.
   c. Ability to locate, obtain, organize, report, and use information from human, print, and electronic sources.

5. Organizational and Business Knowledge
   a. A knowledge of the activities of business, government, and nonprofit organizations, and of the environments in which they operate, including the major economic, legal, political, social, and cultural forces and their influences.
   b. A basic knowledge of finance, including financial statement analysis, financial instruments, and capital markets, both domestic and international.
   c. An understanding of interpersonal and group dynamics in business.
   d. An understanding of the methods for creating and managing change in organizations.
   e. An understanding of the basic internal workings of organizations and the application of this knowledge to specific examples.

6. Accounting Knowledge

a. History of the accounting profession and accounting thought.

b. Content, concepts, structure, and meaning of reporting for organizational operations, both for internal and external use, including the information needs of financial decision makers and the role of accounting information in satisfying those needs.

c. Policy issues, environmental factors, and the regulation of accounting.

d. Ethical and professional responsibilities of the accountant.

e. The process of identifying, gathering, measuring, summarizing, and analyzing financial data in business organizations, including:

    i. The role of information systems

    ii. The concepts and principles of information system design and use.

    iii. The methods and processes of information systems design and use.

    iv. The current and future roles of computer-based information technology.

f. The concepts, methods, and processes of control that provide for the accuracy and integrity of financial data and safeguarding of business assets.

g. The nature of attest services and the conceptual and procedural basis for performing them.

h. Taxation and its impact on financial and managerial decisions.

i. In depth knowledge in one or more specialized areas, such as financial accounting, management accounting, taxation, information systems, auditing, nonprofit, government, and international accounting.

7. Accounting Skills

a. Ability to apply accounting knowledge to solve real-world problems.

8. Personal Capacities and Attitudes

    a. Creative thinking

    b. Integrity

    c. Energy

    d. Motivation

    e. Persistence

    f. Empathy

    g. Leadership

    h. Sensitivity to social responsibilities

9. A commitment to life-long learning

(Accounting Education Change Commission, 1990).

Appendix D: Pathways Commission Recommendations

1.1 Integrate professionally oriented faculty more fully into significant aspects of accounting education, programs, and research.

1.2 Focus more academic research on relevant practice issues

1.3 Enhance the value of practitioner-educator exchanges

1.4 Integrate accounting research into accounting courses and programs

2.1 Allow flexible content and structure for doctoral programs

2.2 Develop multiple pathways to terminal degrees in accounting

3.1 Increase reward, recognition, and support for high quality teaching

3.2 Better connect faculty annual review, promotion, and tenue processes to the quality of teaching

3.3 Improve how universities value the importance of teaching

4.1 Engage the accounting community to define the body of knowledge that is the foundation for accounting curricula of the future

4.2 Implement curricular models for the future

4.3 Develop guiding principles and support for a range of faculty development opportunities through varied career paths and cycles

5.1 Enhance perceptions of the study of accounting and career opportunities in accounting

5.2 Transform the first course in accounting

5.3 Increase student access to master's programs

5.4 Develop financial aid literacy programs

5.5 Encourage a separate and more focused study of the impediments to better diversify within the profession

6.1 Establish a national committee on information needs

6.2 Project future supply, demand, and competencies for accounting graduates

6.3 Project future supply and demand for all accounting faculty in higher education

6.4 Enhance the benefits of high school accounting education

7.1 Initiate a process that can sustain future accounting educational change efforts

(Pathways Commission, 2012).