

A History of U.S. Higher Education in Accounting, Part II: Reforming Accounting within the Academy

Glenn Van Wyhe

+ Author & Article Information

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In the 1970s, efforts to reform accounting education revolved around the movement toward schools of accountancy (or independent departments). These efforts were largely unsuccessful. However, in the 1980s, the movement to expand accounting education beyond a four-year undergraduate degree resulted in American Institute of Certified Public Accountants (AICPA) members passing a rule mandating 150 hours of education for AICPA membership. The reaction to this rule was varied. Many state boards of accountancy and state legislatures adopted rules requiring 150 hours; however, the requirements for taking the CPA exam and licensure varied across states. After the rule’s passage academicians responded by creating the Accounting Education Change Commission, whose purpose was to improve accounting education regardless of the number of credit hours students earned. Also, the AICPA shifted its attention to the possibility of expanding certification to practitioners who were not accountants. Both of these efforts were forestalled, and public attention shifted to the highly publicized accounting scandals of the 1990s. Efforts to reform accounting education since then have been led primarily by the National Association of State Boards of Accountancy (NASBA).

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