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Association, will unveil a model curriculum to guide faculty in addressing the accounting coursework needed by those pursuing licensure under the new CPA Evolution model.

Mar. 18, 2021



There are major gaps in college accounting education today, with fewer than half of all programs teaching emerging topics, such as IT governance and cybersecurity, according to a new report by the [American Institute of CPAs \(AICPA\)](#) and [National Association of State Boards of Accountancy \(NASBA\)](#).

[Accounting Program Curriculum Gap Analysis Report](#) found mixed results for coverage of emerging and technology topics. While more than 60 percent of collegiate accounting programs are teaching topics like data analytics and IT audit, fewer

programs cover cybersecurity, predictive analytics or System and Organization

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profession.”

The report, which includes responses from more than 300 collegiate accounting programs, was intended to gain a broad picture of how accounting programs have incorporated new technology and other critical skills within their current curricula, especially as the AICPA and NASBA [CPA Evolution](#) initiative advances. The AICPA Governing Council and NASBA Board of Directors voted to advance CPA Evolution, which is intended to transform the CPA licensure model to better recognize the rapidly changing skills, competencies and technology knowledge required of CPAs. These skills will be reflected in the new Uniform CPA Exam in 2024.

“The gap analysis also has implications for State Boards of Accountancy,” said Dan Dustin, CPA, Vice President, State Board Relations, at NASBA. “It’s an opportunity for boards to review their current education rules and update them to align with the future of the CPA profession and the types of skills and tools that new licensees will be using as they begin their careers.”

Dustin noted that several state boards are already reviewing their standards for accreditation and what material should be taught in an accounting concentration.

“The really great thing that I’m hearing is that the boards, state societies and the business community are working together to address these changes to the profession,” he said.

Gaps in Technology Topics exist

Though many schools are including technology topics within their programs, few offer in-depth education on each topic, with smaller programs even less likely to address them.

The report found that few programs offer extensive coverage of topics such as

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incorporating digital acumen into their curricula while just over 30 percent are teaching cyber-related and predictive analytics topics.

The report comes after the AICPA's *2019 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits* found that firms were increasingly hiring non-accounting majors to meet demand for advanced technology skills.

Opportunities for Accounting Faculty

AICPA has developed resources to help collegiate accounting programs enhance their curricula as the profession transitions under the new CPA Evolution licensure model. The [Academic Resource Hub](#) offers case studies, assignments, readings and webinars to help accounting educators ensure students are prepared to meet the needs of the marketplace.

The *Faculty Hour webcast series* will provide CPA Evolution status updates and discussions on how to integrate data analytics, as well as systems and technology-related subject matter into accounting curricula.

In June 2021, AICPA and NASBA, with support of the American Accounting Association, will unveil a model curriculum to guide faculty in addressing the accounting coursework needed by those pursuing licensure under the new CPA Evolution model.

Accounting • Auditing • Technology

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