

ON TEACHING INSTITUTIONS, RESEARCH AND SEPARATE ACCOUNTING ACCREDITATION

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ABSTRACT:

Accreditation is becoming a widely accepted form of program assessment in higher education. The Association to Advance Collegiate Schools of Business (AACSB) is the dominant form of accreditation for both business programs in general and accounting programs specifically. With high research expectations, AACSB accreditation seems to place “teaching” institutions at a disadvantage in gaining accreditation compared to “research” institutions. Forcing “teaching” schools to adopt rigorous research standards may have detrimental consequences to teaching, which is at the very heart of “teaching” institutions.

The benefits of AACSB accreditation need to be measured against the high cost of achieving this accreditation. Other means of signaling accounting program credibility may be a viable alternative to separate AACSB accounting program accreditation.

Keywords: *teaching, research, accreditation*

1. INTRODUCTION

The covid19 virus has added to the already existing competition for declining number of eligible higher education students. Research institutions and teaching institutions had niche markets of students that both served well. However, as the competition for students has increased, so research institutions now compete over many of the same students. One means to market and differentiate programs is to signal institution credibility by means of external accreditation.

The accreditation provided by the Advance Association to Advance Collegiate Schools of Business (AACSB) has become the dominate form of signally business program creditability, and it is growing in terms of separate accounting program credibility. While few question the integrity of AACSB accreditation, many question the value of this accreditation when considering the high cost of achieving this accreditation. AACSB accreditation is expense not only financially, but also in terms of faculty and staff time and effort.

Initially, this research will attempt to define a few of the key terms in order to attempt to understand and analyze the existing available information.

Accounting Education Change Commission (AECC)

Many colleges and universities face a declining number of students (Neff, 2019). A great deal of time and efforts is expended not only in attracting and retaining students but also ensuring a quality learning experience and education, Fein (2014). Many years ago (1992), the Accounting Education Change Commission (AECC) addressed the need for accounting education to change. Williams (1991) reviewed the critiques of accounting education: One, there is a lack of number students studying accounting, and these students often lack the necessary preparatory skills to learn accounting; two, accounting programs have lost significance; three, accounting programs need to focus on the knowledge, skills, and professional orientation of accounting students. Accounting programs have changed. According to Wilson and Baldwin (1995), there has been an enhanced the attention of ethical issues in accounting and international issues. Additionally, Wilson and Baldwin (1995) note a progression from a computation emphasis to conceptual emphasis. Yet, Lux (2000) acknowledges that accounting instructors need additional training in in what manner to educate in a restructuring- uniform approach.