Where Do We Go to Ensure the Continuation of Accounting Education?

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"To educate a person in mind and not in morals is to educate a menace to society."
(President Theodore Roosevelt).

Critics of accounting education charge that its programs and curricula have failed to remain relevant to students and employers. Some educators have heeded the warnings and made significant changes; however, such forward-thinking individuals are in the minority. Accounting programs are consequently experiencing dramatic decreases in student enrollments. Moreover, many practicing accountants and educators say that they would not choose an accounting education if given the chance to do it again. This indicates a serious problem at the profession’s most vulnerable point: the quality of its professionals. To determine the severity of the problems that face accounting education, the American Accounting Association (AAA), the Institute of Management Accountants (IMA), the AICPA, and the Big Four jointly sponsored a study on the future of accounting education. Their charge to the researchers was to “write a high-level thought piece, supported by evidence where possible, about the future of accounting education.” The researchers discuss here the study’s principal findings and exhort accounting practitioners to become actively engaged in supporting fundamental reform in accounting education.

DISCUSSION

While we have been long-time supporters of accounting education, if we were creating a new business school today, we would not have separate undergraduate or graduate accounting programs. At least, we would not have accounting programs that are structured as they are today. This conclusion represents a complete reversal of the beliefs that have driven the past 25 years of educational development, during which separate accounting accreditation and accounting school status have been sought and achieved at many academic institutions. However, consider the following facts:

The number and quality of students electing to major in accounting is decreasing rapidly, driven by the perception that an accounting degree is less valuable than other business degrees or less valuable than it once was. If given the opportunity, both accounting professors and accountants would not again major in accounting. Accounting leaders and practicing accountants believe that accounting education, as currently structured, is outdated, broken, and in need of significant modification.

The status quo of accounting education looks bleak. At best, educators may be able to avoid changes as long as the economy stays strong and university budgets remain healthy. However, this indecision will result in a downward spiral beginning with fewer qualified students, reduced budgets, and decreasing faculty positions and eventually leading to the elimination of some accounting programs. Department
chairs responded that budget and faculty allocations at their colleges are based on the number of students enrolled a criterion that does not bode well for an education program experiencing declining enrollment.

CHANGES IN BUSINESS

Historically, businesses have relied on accountants to prepare financial information for internal and external decision making, to audit the fairness of that information, and to assist in the fulfillment of regulatory and tax-reporting requirements. Information was expensive, and accurate financial reports required expertise possessed only by individuals with rigorous education or relevant experience. Investors rarely had sufficient power to influence management or require specific information. Organizational threats came largely from a few domestic competitors. Because information preparation and dissemination was expensive, product life cycles and competitive advantages were managed effectively and inefficiencies were not readily observable by outsiders.

Three major developments have altered the business environment (as traditionally conveyed by accounting educators to students) and the nature of the professional activities of accountants: technology, globalization, and investor power in the capital markets. Although familiar enough to merit lip service from educators, these developments have not been systematically integrated into accounting programs.

Technology has made information preparation and dissemination a quick, easy, and inexpensive process. Yet, most accounting courses focus on the preparation of financial data rather than on its use. Because preparation is increasingly inexpensive and achieved as a by-product of an operating activity, those trained solely for data preparation must expect to command less value in the economy.

Like technology, globalization has significantly influenced business operations and the role accounting and accountants play in them. Faster transportation, combined with instantaneous information, have led to a global marketplace where buying products from foreign companies is as easy as buying them locally. Companies now face competition from around the world.

The concentration of power among certain market investors is the third significant development in the business world. These investors include mutual funds like Fidelity and Vanguard and pension funds like CALPERS and TIAA-CREF, which hold major stock positions in many companies. Their influence is so strong that corporate executives must constantly be prepared to respond to their questions, concerns, and demands. Armed with readily available and inexpensive information about investees and their competitors, such large institutional investors have raised the competitive bar and shortened the periods over which success is measured. If management cannot satisfy a major investor's expectations, it runs a substantial risk of either being replaced in a portfolio or being the victim of a stock sell-off. To prepare for such investor demands, management requires instantaneous information, not only about the current state of affairs but also about future events.

These changes have drastically altered the old accounting model, which assumed that information is expensive and that reliable, historical data has value. Today, anyone armed with the right software can be an "accountant" and produce financial information. Additionally, developments have increased the level of competition among companies to the point where historically successful businesses are obsolete.

1. Some of the business changes caused by these three factors are obvious:
2. An increased pace of change in the business world
3. Shorter product life cycles and shorter competitive advantages
4. Quicker, better informed, strategic actions by management
5. The emergence of new companies and new industries
6. The emergence of new professional services
7. The outsourcing of nonvalue-added, but necessary, services
8. Increased uncertainty and the explicit recognition of risk
9. Increasingly complex business transactions
10. The restructuring of compensation rewards with the elimination of or reduction in rewards for services replaced by technology unchanged rewards for traditional, but necessary, services
increased rewards for services that leverage technology and assist in better strategic decision making.

11. Changes in financial reporting and relationships with financial markets and major market players
12. Increased regulatory activity
13. Increased focus on customer satisfaction.

ACCOUNTING’S RESPONSE

Are accounting organizations, professionals, and educators adapting to the quickly changing business environment? The question is best answered by scrutinizing the reaction of four groups: large and medium-sized public accounting practices, industry, the Big Four firms, and accounting education programs.

Facilitating member success and maintaining its status as the preeminent nonprofit organization of practicing "accounting" professionals are two of the core objectives of the AICPA. Vision Project has been created to meet the demands of the new marketplace.

Non-Big Four CPA firms have revised the types of services they offer, too. Tax, audit, and write-up services have given ground to personal financial planning, fraud auditing, human resources, various nonaudit attest services, information systems, and business advising services.

More than any other entity, Big Four firms have assumed completely new roles, no longer referring to themselves as accounting firms, but as professional service firms. During the period from 1993 to 1999, revenue from consulting services grew at a compound annual rate of 27%, tax revenue at 13%, and audit and assurance services revenue at 9%. In 1993, the Big Four's accounting and auditing services averaged 51% of total fees, tax services averaged 22%, and consulting and other services averaged 27%. By 1999, accounting and auditing had slipped to 33% of total fees, tax services were at 18%, and consulting and other services had grown to an average of 49% of the fees.

The Big Four have expanded their list of services and their background requirements for entrants to the profession, and experienced hires reflect these changes. Because of regulatory pressure and other business reasons, the Big Four firms have even divested certain business units. Additionally, they are paying premiums to students and employees who provide client services that leverage technology and take advantage of globalization opportunities.

The IMA has responded to business developments by changing the name of its journal from Management Accounting to Strategic Finance and by redirecting the focus of its content. IMA members are now referred to as "finance professionals" instead of "management accountants." The IMA has added a new international CMA/CFM certification and has initiated several studies to determine the impact of environmental changes on members. Like the AICPA, the IMA is searching for new services that will ensure member success. Finance professionals (accountants) have evolved into trusted business professionals that work with management in the decision-making process. There is no doubt that the IMA's reorientation places finance professionals firmly in the management ranks rather than in the role of accounting watchdog.

With respect to accounting education and its collective response to the changing business environment, the AAA's actions are significant. It began a benchmarking program to help schools implement needed changes and hired a full-time faculty development director to help faculty members stay abreast of current developments. The AAA is also taking advantage of electronic publishing opportunities that provide a significant source of revenue to support change activities.

Although there is evidence of willingness to change, individual school and faculty AAA members have not been as proactive as the organizational body that represents them. In all fairness, effecting change in accounting education is more difficult than in the other groups. "Business has to be more nimble [than education]," said one interviewee. "It is shaped quickly by market forces. Higher education is not so nimble-it's only slowly shaped by market forces."

Education's lack of agility can be attributed to a university hierarchy of departmental and college curriculum committees, university administrators, and boards of regents. For accounting programs, this hierarchy is further entrenched in the requirements of state regulatory agencies and CPA exam eligibility.
These different chains of commands must approve any changes to be made to the accounting curriculum. While shielding universities from the problems that exist in the outside world, education's bureaucratic system can also stifle the adaption that would be necessary to survive in the marketplace.

EFFECTS ON ACCOUNTING PROGRAMS

Schools that have resisted change are finding that students are bypassing the accounting major for more popular and highly paid areas such as information systems (IS), finance, logistics, supply chain management, e-commerce, and strategy. The traditional model for accounting education has lost its appeal for students looking to enter modern business organizations.

The traditional model worked because the supply of students filled the educational pipelines, which mostly flowed into accounting firms. The hiring model included a short "apprenticeship" in public accounting after which an individual had to decide whether to remain in public accounting or pursue a career in industry, internal audit, or elsewhere. Equating student supply, academic capacity, and hiring demand ensured that attracting and placing entrants to the profession could be taken for granted. Although most college accounting programs continue to reflect this model, it has been displaced in reality by a splintered model.

This splintered model demonstrates the problems facing accounting departments. While businesses continue to need accounting services, there is a significantly smaller supply to meet the demand. The reduced supply of accounting students can be traced to the lure of options like IS, finance, and strategy, which have become much more prominent and attractive in the wake of changes in the business world. Ironically, employers that used to comprise the nucleus of the accounting market are the very same group presenting these nonaccounting options to prospective employees, as the Big Four and other accounting firms transform into professional services firms.

THE IMPACT ON ENROLLMENT

For years, the AICPA has conducted a supply-and-demand study, asking schools the number of students enrolled in their accounting departments and employers the number of offers made. With respect to enrollment, the study's findings are alarming. Exhibit 3 traces the number of students that have graduated with accounting degrees over the last 10 years.

For more than 20 years, the average number of students receiving bachelors and masters degrees in accounting had been 60,000 per year. For the 2005/2006 school year, the number of accounting degrees awarded was 47,600, a 20% decline from the 2000/2001 school year.

There is no reason to think the low graduation figure for 2005/2006 is a fluke. For 2005/2006, the total number of students enrolled in accounting programs was 148,000, a 23% decline from 2000/2001, when there were 192,000 students enrolled. Fewer undergraduate students accounted for most of the decline; the number of master's in accounting students remained stable, possibly because of the 150-hour rule. The number of students pursuing master's in taxation degrees fell from 4,000 to 2,000 during the same period. From 1990 to 2000, the percentage of college students majoring in accounting dropped from 4% to 2%, according to the AICPA's "Topline Report" and a 1990 Gallup Poll. Even more disturbing is that the percentage of high school students saying they plan to major in accounting decreased from 2% to 1% over the same period (AICPA).

A majority of the faculty believes that the number of accounting majors has decreased while the number of nonmajors taking accounting classes and enrolling as accounting minors has stayed about the same. They further believe that the number of nonaccounting business majors taking accounting classes has increased. This shift in the student makeup places pressure on accounting faculty to adjust their teaching methods to accommodate the educational needs and workload expectations of the increasing numbers of nonmajors.
Research indicates that faculty members believe that the quality of accounting majors has decreased during the past five years while the quality of accounting minors and nonaccounting, business majors has stayed the same.

FACTORS AFFECTING ENROLLMENT

Decreased salary levels: For much of the last 10 years, public accounting firms offered business school graduates salaries that were higher than other finance-related employers, and only marginally less than those offered by technology and consulting companies. About four years ago, however, technology and consulting employers began increasing their salary offers significantly while public and private accounting salaries remained level or even decreased. The starting salaries of technology and consulting companies extract a heavier toll from accounting department enrollments than other business school departments because they compete for the same analytically minded students.

Discussions in the focus groups confirmed that students perceive that accounting firms have not kept pace with salary expectations. A partner from a Cincinnati firm expressed the following sentiment:

“We used to pay the highest. I remember when I graduated in 1980, I was paid a lot more than my finance friends or other graduates. Now we do not. We have a monopoly on the attest function ... but we discount our monopoly service the most.... I will go in for a bid for a client at $100,000 and somebody will come in and underbid me by $50,000. In addition, then I cannot pay the salaries. So the firm says, "We'll pay more when the realization is higher." Their realization is higher in consulting. I had a discussion with a partner-a major player at one of the firms-and he believes that when the pain hurts enough, we will start paying more”.

More attractive career alternatives: Students entering business schools today have more attractive career alternatives than ever before. With these new career choices come new majors like information systems, e-business, logistics and supply chain management, strategy, and various types of finance specialties, which increase the competition for accounting programs and make attracting bright students that much harder. To make matters worse, these majors prepare students for careers with professional service firms and corporate finance departments, employers that traditionally recruited accounting students.

Students choose riskier majors and career paths: Majoring in accounting was considered a wise choice because the employment prospects were high. Given the strength of today's economy, however, students are less cautious, risking security for the potential of wealth and career growth. Consequently, fewer students feel compelled to enter a stable profession like accounting.

Misinformation about accounting and accounting careers: After studying high school and college students' perceptions of accounting, the Taylor Group stated the following:

“Most students, even those pursuing an accounting degree, are ignorant of the basics of an accounting career. They cannot accurately describe the work of an accountant, their responsibilities, their opportunities, or the types of firms an accountant might work for.

Many students see a CPA license, as opposed to an advanced degree such as an MBA, as limiting their career options, rather than expanding them.

One [student] summed it up aptly, "It seems like you can do a lot more if you get an MBA.... If you get a CPA, you have to be an accountant, but if you get an MBA, you can do anything you want."

For students, accounting most often is associated with money, numbers, math, and taxes. And except for the rare math-and-details-oriented student, these are not positive attributes ... [even accounting and business majors] see accounting as a necessary evil. A commonly expressed thought was, "It's a dirty job, but somebody has to do it." In fact, many choose accounting because of the negative perceptions, thinking
that these negative perceptions must lead to higher demand for accountants, greater job security, and possible higher pay. As one said, "Accounting is something that is in demand, because no one wants to do it."

The misconceptions surrounding accountants and the work they do are harmful primarily because the misinformation discourages would-be candidates from entering the profession. Even more alarming is the possibility that the misinformation attracts the wrong candidates.

There are several different reasons for these misconceptions: high school guidance counselors' misunderstanding of the profession, inaccurate definitions of accounting skills as defined on high school aptitude tests, high school bookkeeping classes disguised as accounting courses, and introductory college courses that give the impression that accountants are nothing more than scorekeepers. In some states, including New York, high school accounting classes (really bookkeeping) do not carry credit in college preparation programs, leading better students to believe that accounting is a less rewarding profession.

The 150-hour rule has increased the opportunity cost for students. Given the changes in the accounting profession, many proponents of the 150-hour rule now consider it a mistake that both increases opportunity costs and forces students to over-specialize. In today's job market for bright, analytically minded students, the opportunity cost to become an accountant—or at least to qualify for the CPA license—is too high. In the course of interviews and focus groups, many accounting professionals said the theory behind the 150-hour rule was sound, but its execution was poor (just more of the same). Still others said the underlying vision of education for an accounting profession is no longer compelling.

IMPROVING ACCOUNTING EDUCATION

Attracting more students to the accounting profession depends on substantive changes to the current educational model. Within that model, a number of areas need to be addressed, including closer examination of course content and curricula, pedagogy, technology, faculty development and reward systems, and strategic direction.

Course content and curricula: Whereas faculty interests currently shape accounting courses, the curricula should be determined by the demands of the market. Consequently, accounting classes often are narrow in scope and irrelevant. Accounting education does not expose students to concepts like globalization, technology, and ethics.

Pedagogy: The educational model does not prepare students for the dynamic business world they will encounter upon graduation. Conventional teaching methods thwart students' ability to learn real-world skills. Additionally, students spend too much time listening to lectures and not enough time engaged in activities that develop business skills and knowledge.

Technology: Class time devoted to information gathering and recording is pointless, because information is inexpensive and readily available. Students do not have a thorough understanding of technology's impact on business. Nor are they cognizant of how technology can be leveraged to make business decisions.

Faculty development: Because accounting educators often isolate themselves from the rest of the business school-and the business professional community in general-they are not in touch with market expectations.

Strategic direction: Because some schools have made changes while others have not, the difference in the quality of accounting programs is becoming increasingly noticeable. Because of accounting education's lack of leadership and direction, competition in education has increased, resulting in fewer resources for accounting programs.

WHAT CAN BE DONE?

The survival of the current accounting education model is secondary to the goal of increasing the value of accounting students and adequately preparing them for the fast-changing business world. Practitioners that work with educators, recruit students, and serve on advisory boards have a wonderful
opportunity to help realize this goal by preaching the message of change to educators and helping them acquire the resources to achieve change. A discussion between business leaders and senior college administrators frequently carries more weight than a department chair working from within the system. Additionally, practitioners can help educators focus on the following items:

Program assessment. Every accounting department and program is unique. Educators need to understand that a one-size-fits-all approach does not work. It is imperative that faculty members help recruit strong students, be familiar with student expectations for the program, develop a broader knowledge of students' prospective employers, and have a keen understanding of employers' expectations for new hires.

In their new proactive role, educators must also reassess the value of their academic degrees, making certain there is a real need for all programs. To conduct a proper evaluation, the following questions need to be asked:

1. Should a separate undergraduate accounting program be offered?
2. Should the accounting degree be combined with a related degree in strategy, information systems, or finance?
3. Should an accounting minor be the only degree offered?
4. Should a fifth-year or master's program be offered?
5. Should the accounting department become a service department to other business-school programs?
6. Should an accounting concentration be offered within an MBA program?
7. Should an accounting PhD program be offered? If so, how does it need to be structured?
8. Is a completely new accounting program necessary?

CURRICULUM CHANGES

Practitioners should impress upon educators the need to teach classes that are relevant to today's business world, including technology, globalization, and ethics. With this in mind, educators need to consider developing partnerships with other disciplines so that accounting students have a broad perspective of the economic marketplace.

Pedagogy. Teaching methods must also be examined to train educators in working with students to develop relevant skills. Practitioners should remind faculty members that conventional teaching methods are necessary, but students can gain practical business experience through internships, field studies, and service-learning assignments. In fact, educators should be on the lookout for opportunities to include business professionals in the educational process. Pedagogy that includes group assignments will strengthen students' understanding of leadership and teamwork, while role-playing will illustrate the value of negotiation. Likewise, technology assignments will broaden their aptitude for technology, and large projects will hone project management skills.

An exciting career choice. Accounting is grossly misunderstood by students. Educators and practitioners need to rectify misconceptions and do a better job of selling the profession's image. They should point out the many exciting and rewarding careers available to accountants, from audit, assurance, and tax services to consulting, finance, investment banking, and government. Additionally, students need to be assured that the CPA brand has not lost its market value. Students will never believe accounting is a great profession unless those that practice it exude that belief first.

SURVEY METHODOLOGY

Because of the type of survey initiated in this study, the researcher determined that a sample survey of intangibles would provide the most valid and useful information. However, a sample survey of intangibles can provide a most challenging type of survey (Ary et al., 2006). This type of survey seeks to not only measure attitudes, opinions, values, or other psychological and sociological constructs, but also
the skills involved in identifying or constructing appropriate measures and employing the scores on these measures to make meaningful statements about the constructs involved (Ary et al., 2006). Surveys of intangibles are limited by the fact that the data collected is only indirectly measuring the variables with which they are concerned. However, since the seriousness of this limitation depends on how well the survey measures the intangible variable, this study reduced this limitation by a thorough review and measurement process by the researcher.

Basic guidelines were used to formulate good questions. The guidelines are as follows:

1. Questions were relatively short, simple and direct.
2. Questions were phrased so that every respondent could understand them.
3. Questions were phrased to elicit unambiguous answers.
4. Questions were phrased to avoid bias that may have predetermined a respondent’s answer.
5. Questions were avoided that might be misleading because of unstated assumptions.
6. Leading questions, which imply a desired response, were avoided.
7. Questions that could elicit embarrassment, suspicion or hostility in the respondent were avoided.
8. “Doubled-barreled” questions that attempted to ask two questions in one were avoided.
9. Alternatives to each questionnaire item were exhaustive.
10. The questionnaire was kept brief and easy to complete.
11. The respondents were given the information necessary to answer the questions (Ary et al., 2006).

The research was used to gather an adequate sample survey of intangibles from several national public accounting firms, regional accounting firm management and accounting students from various universities. Data was collected and stored in secure internet-based files for electronic data and a fireproof file cabinet for any paper data. Data was stored electronically on password protected flash drives, by research question and was coded very quickly after receipt, so subjects could not be identified directly or indirectly through identifiers. Anonymity was imperative in order to not conflict with state and/or federal laws and regulations.

SurveyMonkey was used with the reasoning that e-mailing invitations to people to take the survey was that a link was created to the survey thereby again preserving anonymity when someone responded to the research questions rather than receiving a return e-mail response which may identify the respondents. As this information was being gathered and used by the researcher, no discussion or divulging of the information gathered was done where the anonymity of the respondents’ was compromised in any form. Moreover, as indicated previously, the use of a survey system allowed the gathering of information to be done in an efficient and anonymous manner as well. All subjects were over the age of 18 and able to make competent decisions regarding participation in the dissertation study. However, as noted above, anonymity of the students, faculty and others was guaranteed.

RESULTS AND ANALYSIS

Examining and surveying the importance of ensuring excellent teaching of accounting was accomplished by collecting data from multiple perspectives: (a) examination and survey of the importance of accounting and the recording of transactions in the business world; and (b) do universities and accounting firms need to re-focus on the accounting major and emphasize their positive role in the business world.

Research Question 1

Research Question 1. “Do you believe the scandals infecting the accounting world such as Enron have had a negative impact on accounting enrollment provided the following data (n = 926): (a) strongly agree − 49.1%; (b) agree − 30.8%; (c) no opinion −7.6%; (d) disagree − 7.1%; (e) strongly disagree − 5.4%.
As the statistics indicate, 79.9% of the 926 responses strongly agreed or agreed that scandals involving accountants have had a negative impact on the field.

**Research Question 2**

Research Question 2, “Do you believe universities and accounting firms need to re-focus on the accounting major and emphasize their positive role in the business world?” provided the following data (n = 926): (a) strongly agree – 71.3%; (b) agree - 22.1%; (c) no opinion – 1.1%; (d) disagree – 2.8%; (e) strongly disagree – 2.7%.

As the statistics indicate, 93.4% of the 926 responses strongly agreed or agreed that ethics are important in the business world.

**LIMITATIONS OF STUDY**

This study examined and surveyed respondents to SurveyMonkey questions. The invitations to participate in the SurveyMonkey data collection were limited to members of national accounting firms, regional accounting firms and accounting students. Surveys of intangibles are limited by the fact that data researchers are only indirectly measuring the variables they are concerned about (Ary et al., 2006). However, in this research study, this researcher did not see it as a serious limitation because of how well the observations measure the intangible variable (Ary et al., 2006).

**CONCLUSION – IS THE END IN SIGHT?**

If accounting education fails, the practice of accounting will not be far behind: There will simply not be enough entrants to keep it alive. Through cooperation and involvement, practitioners and educators can implement the needed changes that will breathe new life into an academic program that has grown old and stale. However, the goal of restoring the accounting discipline to its former preeminent position in the business school will not be accomplished unless educators are joined by practitioners.

**REFERENCES**


February 11, 2010

Dear Student and/or Fellow Accountant:

I am making contact to ask for your brief participation in a research paper regarding the continuation of teaching of accounting and how the scandals in the accounting world have affected the area. The objective of the researcher is to determine if there is an issue with the study of accounting since so many scandals have rocked the accounting world.

Your name or any other personally identifying marks will not be attached to any of the data. The data will be taken from SurveyMonkey and will be kept in a locked and protected location in the investigator’s office. All data gathered and presented will be reported in aggregate. No single response will be identified in any project report.

Further, your participation in this study is entirely voluntary, involving no risk to your physical or mental health beyond those encountered in everyday life, and you may refuse to participate or withdraw from this study at any time without consequence or coercion. Participation in this study is confidential and only the researcher listed above will have access to identity due simply to the e-mailing of this invitation. Confidentiality will be maintained in the degree permitted by the technology used. No guarantees can be made regarding the interception of data sent via the internet by any third parties.

The benefits of participation include advancement of the scholarship of teaching. For questions or synopsis of findings, please contact Melinda C. Kushniroff at mkushniroff@millikin.edu.

This is a simple process. Simply, click on this link:

http://www.surveymonkey.com/s.aspx?sm=rATYKHkjjyHXoih4Uu1fww_3d_3d

and complete the survey. When you are done with the survey, click on “Done” and it will be submitted to SurveyMonkey for further analysis by the researcher. My goal is conclude data collection by January 31 or sooner so your prompt response is greatly appreciated. Following this process constitutes your consent to participate in this study. All I ask of you is 10-15 minutes of your time.

Thank you.

Melinda C. Kushniroff
Millikin University
### APPENDIX B

**Response Summary – SurveyMonkey**

1. Age of Respondents:

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2. Gender of Respondents:

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<tr>
<td>skipped question</td>
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1. Do you believe the scandals infecting the accounting world such as Enron have had a negative impact on accounting enrollment?

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<td></td>
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Other Comments and Reflections: 119

answered question: 926

skipped question: 0
2. Do you believe universities and accounting firms need to re-focus on the accounting major and emphasize their positive role in the business world?

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Other Comments and Reflections: 211

answered question: 926

skipped question: 0