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Letter from the President

Dear FSA Members,

I hope your spring semester went smoothly, and you are in the process of transitioning toward a more “normal” fall semester. Hopefully, this summer, you will be able to take a few minutes to breathe and relax.

Many of you attended, or sent someone else from your school, to the recent 2021 Deloitte Foundation/FSA Faculty Consortium. If you did not, you and your faculty missed an interesting and informative event. The Deloitte and academic presenters were outstanding, as were the topics that were presented. The first day’s topics included The Pros and Cons of Technology/Virtual Work—something that I believe we and our students will be facing long after the pandemic is over. Other sessions included an “Update on the New CPA Licensure Model” from the AICPA, NASBA and a faculty member that is associated with the AICPA. The CPA exam change is needed (and coming); we need to be prepared and preparing our students. Day 2 included several current Accounting/IT panels and cases. Many of the sessions provided breakout groups where we could discuss in a smaller group environment. If you attended, or if you did not, the slides for many of the presentations are available at TheFSA.org. This was the 18th Deloitte Foundation / FSA Consortium. Our membership is very fortunate to have this relationship with Deloitte; our meeting is definitely one of the premier accounting meetings available each year.

In addition to the consortium, the board is focused on an evolving FSA; and identifying what additional service the FSA can provide to our membership. One of the large topics facing most, if not all, of our schools is how to be more diverse, equitable, and inclusive. When I was a junior accountant in practice, I remember being told to handle many situations the “same as last year” (SALY). When dealing with diversity, equity, and inclusion (DEI) we need to look for new approaches, because SALY will never help us improve. We are currently looking at leveraging our relationship with the AICPA, to find ways to help our schools identify and address DEI issues, as well as better prepare our students.

If there are other major issues that you believe are facing our schools, please let us know. Gary Peters (President-Elect) and I are working together to ensure that our future reflects the needs of our members.

In closing, I wish you a healthy, peaceful summer, and a 2021-2022 year that enables you to be efficient and effective in educating the accountants of tomorrow.



Richard Dull

Richard Dull

Richard (Rick) Dull
FSA President

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Do colleges prepare future CPAs? Three key insights



Whether a professor has taught thousands of students throughout their career or is new to the classroom, they aim to give students a strong foundation in the relevant competencies and skills for their major and future career. As professions evolve, the curriculum to develop young minds must keep pace. The CPA profession and accounting programs are no different.

I have been in accounting academia for many years, most recently as an associate professor of accounting at Sam Houston State University. To keep my classes relevant, I have consistently modified the curriculum in response to changes in the professional environment. As an academic, it is vital to prepare students to successfully enter the marketplace.

As the AICPA's new Academic in Residence, I work with our team to support academic colleagues, reinforcing this priority by helping programs maintain robust accounting curriculums that address the evolving needs of professional practice. To do this, it is important to understand the state of accounting education.

As the frontline for the profession, accounting educators teach the knowledge and skills future employees need. This week, our team published a [gap analysis report](#) detailing a survey of over 300 accounting program chairs across the country. We sought their feedback about how technology has influenced today's programs and how other critical skills have been incorporated, especially as the AICPA-NASBA CPA Evolution initiative advances.

The research confirmed that much more technology continues to shape the work of all CPAs, year after year. Employers expect graduates to enter the workforce already familiar with various technologies and able to examine data critically. They should know the concepts and processes essential to their CPA role.

A recent [Wall Street Journal](#) story confirmed that public accounting firms need to upskill their new hires because of the fast-evolving impact of technology and data analytics. Some firms have taken steps to develop partnerships with universities to address the potential lag between college learning and the requirements of professional life.

All this real-world evidence raises important questions: How well can schools adjust and keep up with this ongoing change? How do programs, large and small, align with the direction of the profession? When looking at the gap analysis data, key points came to mind.

The majority of schools don't teach important emerging topics

While survey data shows over 60% of accounting programs teach topics such as data analytics and IT audit, fewer than half teach emerging topics such as IT governance and cybersecurity, among others. Firms report that these topics are increasingly important to the profession. Pending the results of the 2021 practice analysis, the 2024 CPA Exam may cover these topics in more depth.

These topics are often taught as only a part of one or two class sessions rather than a dedicated course or unit of study. For example, system and organization controls (SOC) engagements are a rapidly growing practice area for CPA firms. But, among those surveyed, only 32% of accounting programs with over 100 undergraduate accounting majors cover the topic in their curriculum. At smaller schools, the percentages are less. Some future CPAs may

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not be learning what they need to compete in the job market as firm services become more technology-focused.

Smaller schools have less coverage of emerging technology

Within programs that have 50 or fewer accounting majors, they are not as well-positioned to cover much of the technology-focused material the profession demands. Only 15% of these institutions incorporate digital acumen into their curricula. Just over 30% are teaching cyber-related and predictive analytics topics.

The answer is clear — smaller schools must enhance their offerings or consider other options that will give their students greater exposure to these topics. Due to the demands of the profession, as well as the CPA Exam requirements, faculty at schools of all sizes must assess their capabilities to teach these technologies and commit to evolving so they can more effectively deliver the education students need.

Accounting information systems (AIS) have become catch-alls

When it comes to topics such as predictive analytics and SOC or skills such as digital acumen, our survey shows that the schools that touch on these areas have varying depths of coverage. Programs aren't necessarily offering stand-alone courses in these essential areas and, instead, often include them in their accounting information systems classes.

The AIS course is an opportunity to teach students about accounting systems that support financial reporting — vital knowledge for CPA candidates. But AIS courses often are designed as a catch-all, with emerging tech topics added to ensure some program coverage. While many of these topics have a link to AIS (e.g., cyber), by including subject matter such as data analytics, the course may limit the proper coverage of all the topics. The result could be that graduates are not fully prepared.

Where do we go from here?

I don't want to alarm my friends in academia into believing that they need 12 new courses to address their gaps. This is not the purpose of the gap analysis, and there is not a one-size-fits-all approach, given the diversity of accounting programs. We aim to serve as a partner with resources for educators as they adapt their programs to what works best for them as they meet the needs of the profession.

We're here to help. I encourage educators to visit the [AICPA Faculty homepage](#) and use its resources and guidance to evolve their programs to meet tomorrow's educational challenges for future CPAs:

- Through our [Academic Resource Hub](#), we share a variety of materials to support universities and their accounting education curriculum. This free, online clearinghouse offers over 200 resources, including case studies, assignments, readings and webcasts that address topics such as data analytics, IT governance, cybersecurity and more. We continue to develop new tools for educators to enhance their programs. We're working with experts from education and the profession to develop a model AIS course.
- Our newly launched "Faculty Hour" webcast series provides CPA Evolution status updates and features subject matter experts who lead discussions on topics designed to enhance curriculum or classroom teaching techniques.
- This summer, we'll unveil a **model curriculum** to guide schools in addressing the upper-level accounting course work CPA candidates need to pursue licensure under the new CPA Evolution model.

I encourage educators to read our gap analysis report and see how their accounting programs compare to others across the country. As a licensed CPA and educator, I see that we're at a moment of tremendous change. I'm confident in academia's ability to rise to the challenge of educating future 21st century CPAs.

Jan Taylor Morris, CPA, CGMA, Ph.D., Academic in Residence, Association of International Certified Professional Accountants

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Wanted: More systems and analytics training for accounting students

By: **Courtney Vien**
March 12, 2021

College and university accounting departments should update their curricula to meet the demands of practice, an [AICPA-National Association of State Boards of Accountancy \(NASBA\) gap analysis survey](#) found.

Though around two-thirds of departments now teach data analytics (64%) and IT audit (63%), far fewer teach topics such as cybersecurity, IT governance, and Systems and Organization Control engagements. Of the departments that teach these topics, the survey found, many cover them in only a handful of class sessions or relegate them to Accounting Information Systems (AIS) courses.

The survey suggests that there are “significant gaps between what practice is demanding and what students are learning in accounting programs, especially when it comes to systems, data analytics, and digital acumen,” said Carl Mayes, CPA, associate director—CPA Quality and Evolution, at the AICPA.

The findings, he said, dovetail with what the CPA Evolution team has learned that employers need from accounting graduates. “Our most recent [AICPA Trends Report](#) showed that from 2014 through 2018, what the firms told us is they’re hiring 29% fewer accounting graduates,” he said. “The firms are demanding skills in data analytics and cybersecurity and IT audit and these other areas. Many graduates coming out of accounting programs don’t have those skills, so they have to look elsewhere for that talent.”

The gap analysis, Mayes said, was intended to identify the extent of the mismatch between the skills accounting students graduate with and those that employers need. It was fielded in September and October 2020 as part of the CPA Evolution initiative, a joint effort by The AICPA and NASBA to adapt CPA licensure to meet the changing needs of the profession.

Three hundred and seventeen accounting department heads from across the United States responded to the survey, which asked participants whether and to what extent their departments taught eight technology-related competencies.

The respondents represented a good mix of small, medium-size, and large departments, Mayes said. Around half (53%) of them were from departments with 1–50 accounting students; 22% from departments with 51–100 students; and 25% from departments with more than 101 students. Small departments were less likely than medium-size or large ones to teach all the topics, with the exception of IT risks and controls (42% of small programs taught this compared with 39% of medium-size and 48% of large programs).

Along with data analytics and IT audit, the survey also asked whether departments taught:

- IT risks and controls (43% of department heads said they did).
- IT governance (41%).
- Predictive analytics (40%).
- Cybersecurity (40%).
- Digital acumen (23%).
- Systems and Organization Control (SOC) engagements (23%).

The eight topics were selected because “we are hearing they are of increasing importance to practice,” Mayes said. “While the CPA Exam practice analysis is still ongoing, current directional thinking is that these topics will appear on the Exam beginning in 2024.”

It’s “important to make sure faculty are emphasizing these areas,” he said, “so that students are not just ready to pass the Exam but also ready to meet the needs of the marketplace.”

Jan Taylor-Morris, CPA, academic-in-residence at the AICPA, encouraged faculty to read the gap analysis report and to start thinking now about how they might change their curriculum in response. Developing courses and units, she said, can be a lengthy process, so

2021 FSA CALENDAR

JANUARY 2021

Membership Renewals

FEBRUARY 11 - 12, 2021

APLG/FSA Joint Meeting
Virtual Meeting

SPRING 2021

Spring FSA Newsletter published
FSA Student Awards Program Full
Membership Schools

MAY 2021

FSA Board of Directors Meeting
Virtual Meeting

JULY 2021

FSA Elections

AUGUST 2021

FSA Board of Directors Meeting
Virtual Meeting

FALL 2021

Fall FSA Newsletter Published

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departments need to start considering what changes are needed and begin implementing them as soon as possible.

The takeaway for department heads, Mayes said, is not that they need to have a separate course on each of the eight topics covered in the gap analysis — only that they should assess their curricula and see which topics they might need to cover more thoroughly.

“Not every faculty member has to be teaching, say, data analytics,” Taylor-Morris said. “You just need to make sure by the time students graduate, they’ve had a good amount of coverage in those areas.”

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 tools that new licensees will be using as they begin their careers,” he said. He 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,” he added, “is that the boards, state societies, and the business community are working together to address these changes to the profession.”

Assistance for faculty

The AICPA and NASBA, Taylor-Morris and Mayes said, are ready to help departments incorporate emerging technologies into their curricula.

“We’re committed to aiding the academic community throughout this transition,” said Taylor-Morris, who pointed faculty to resources the AICPA has developed, including the [Academic Resource Hub](#), which contains more than 200 case studies, lesson plans, and other materials faculty can use to help plan their classes.

The AICPA also holds [Faculty Hour webinars](#) with free CPE that cover topics such as incorporating technologies into classes, and offers educators a significant discount on certificate programs, including certificates in data analytics, cybersecurity, and related topics.

These resources, Mayes said, were developed following discussion groups with faculty, including those from smaller schools and minority-serving institutions. “We’re building the types of resources those groups requested to help them transition to teaching these emerging topics,” he said.

The organization intended to keep its faculty resources “free or low-cost,” Taylor-Morris said, partly so that departments with smaller budgets can have access to them.

This summer, she said, the AICPA plans to launch a model accounting curriculum that will lay out suggested topics and learning objectives for courses at various levels, and recommendations for integrating more systems and analytics coverage throughout an accounting program.

— **Courtney Vien** (Courtney.Vien@aicpa-cima.com) is a JofA senior editor.

How one accounting program introduces students to RPA

A professor explains how and why to incorporate the technology into the curriculum.

By: Sharon Waters

Bryant Richards knew little about robotic process automation (RPA) when accounting firms recruiting at his school, Nichols College in Dudley, Mass., began saying his students should learn the skill. The push led Richards, an associate professor of accounting and finance, to learn more about RPA, and then to create RPA internships, advocate for the inclusion of RPA in the business core curriculum, and conceive of the

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college's Center for Intelligent Process Automation. Richards talked with *Extra Credit* about how and why to incorporate RPA into accounting programs, and how students react to learning this emerging technology.

How did you first get into robotic process automation?

Richards: It started with our stakeholders, such as trustees, alumni, and employers, saying, "Your students need to have RPA," and I said, "What's RPA?" They gave me quick insight into it. It took me two years of research and studying and practice to get myself up to speed.

Why is there so much buzz around RPA right now? Why do you prefer the term "intelligent" process automation to "robotic" process automation?

Richards: With RPA, you are recording instructions that enable a system to repeat digital tasks. Anything digitized that you can do with a computer can, for the most part, be recorded in the form of instructions, and that's not necessarily new. What's new about this is that now average users can easily learn how to do it and create powerful automations.

The "intelligent" part comes in when you add artificial intelligence that allows you to explore certain things with prebuilt analysis, to do types of complex analysis such as sentiment analysis. What I think we'll see in the future is a lot more deployment of artificial intelligence where things will get a lot more, dare I say, intelligent and advanced.

Why is it important that accounting students learn about RPA?

Richards: The big accounting firms all say RPA is something they're training their folks to understand and use now. They're sending the message that, if students learn how to do this, it would be very useful to them in their careers. Larger companies are also starting to send that message.

Teaching RPA is a brilliant way to help students experience difficult-to-teach accounting concepts, even if they never end up using it in their careers. When trying to create a "bot," or software robot, that performs a reconciliation, students explore all the facets of that reconciliation, and it really encourages them, if not forces them, to learn it a new and deeper way. They never forget it [after that].

How do you integrate RPA into your accounting curriculum?

Richards: As of this semester, we introduced one week of RPA training into every one of our introductory information technology classes. Every student who goes through our business core will be exposed to RPA.

We also offer research associate internships, in which students advise companies. Twenty students have completed the internships over three semesters, and I expect to turn the internships into a course in the future. We get students building bots, and we slowly pull the training wheels off and get them doing deep analysis. Usually, by the end of the semester, I'm having them work with a client or solve a problem.

Do students struggle with RPA, or do they pick it up easily?

Richards: At least half the students are apprehensive, if not scared, to start with. Once they get through creating their first four bots, they start getting excited, especially if their bots work. Toward the end of the semester, they feel empowered and they can't believe what they can do with it.

The accounting students are feasting on this [technology]. For some reason it comes more naturally to them.

Can you give me some examples of "bots" accounting students have created?

Richards: A large bank would dump applications into an Excel file which needed to be typed into another system. A student created a bot that simply read the files and punched the data into the bank's software program. I'm pretty sure it saved the bank a significant amount of money.

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Another student worked for a small public firm, and his role was to go to restaurants and do their accounts payable every week. He saw how that process could be automated. His bot saved him 5 to 6 minutes per client, and he had 30 to 40 a week.

Which software do you have students use?

Richards: We used UiPath, software that is fairly user-friendly and provides a lot of training and academic support. They gave us a free community license.

We recently signed an agreement with NICE Systems to have them be our provider of software in the future. The partnership agreement with NICE gives us the ability to leverage their software for Nichols College while we teach our students..

What advice would you give faculty members who are new to RPA about incorporating it into their classes?

Richards: This technology is coming, and they should be up on it. They are more than welcome to reach out to me.

To understand it, you really need to build a bot. UiPath and NICE have some nice [starter training](#) courses that can help you create a quick bot on your own.

I think as faculty we feel like we have to learn stuff before we teach it. But you don't have to be an expert at RPA to roll it out to students and get them exploring accounting concepts with it in a meaningful and valuable way. The tool might be new, but many of us have significant expertise in the related skills.

What is the Center for Intelligent Process Automation?

Richards: The Center for Intelligent Process Automation (CIPA) will focus on three overlapping objectives: adopting technology for Nichols College to become a showcase for higher education; providing thought leadership and support to underserved communities throughout industry and higher education with a focus on improving accessibility; and providing student opportunity and experience, as it will primarily be staffed by trained student workers. We announced the center, in concept, in September 2020 and will release more information soon.

As we did research, we found two primary skills gaps in the accounting profession, one that is tool- and technology-based, and one around the process, data, and architecture skills associated with automation. Nichols College is good at training on business-user tools. We want to tell the profession: We're going to help with this problem. We're going to commit resources. We're going to make sure the skills gap shrinks.

The AICPA offers a certificate in [robotic process automation](#). Educators can [receive a discount](#) on AICPA certificates.

— **Sharon Waters** is a New Jersey-based freelance writer. To comment on this article or to suggest an idea for another article, contact Courtney Vien, a JofA senior editor, at Courtney.Vien@aicpa-cima.com.



AICPA and NASBA to Unveil Model Curriculum for Educators

Accounting programs will gain another valuable resource to aid their [CPA Evolution](#) transition when the AICPA and NASBA unveil a CPA Evolution Model Accounting Curriculum during an [online launch event](#) co-hosted with the American Accounting Association. The free, two-day event (June 15-16) will feature faculty and practitioner members of the Model Curriculum Task Force who guided curriculum development to ensure future CPAs can meet the expectations of the profession. Taskforce members will present in-depth coverage of emerging topics and learning objectives designed to prepare students to sit for the CPA Exam and enter the workforce.

2021 Student Award Winners

Sam Oswald
Arizona State University

Ngoc Nguyen Minh Do
California State University Fullerton

Makenzie Warnick
Auburn University

Anna K Heintz
Clemson University

Matthew Wilson
Baylor University

Rhyanna Wroblecky
Cleveland State University

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