

IMPLICATIONS OF HARMONIOUS CORE COMPETENCIES SUGGESTED BY THE WSCUC, AACSB, AICPA AND PATHWAYS COMMISSION TO ACCOUNTING EDUCATORS

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ABSTRACT

This paper compares and analyzes the core competencies for undergraduate degrees suggested by the Western Association for Schools and Colleges (WASC) Senior College and University Commission (WSCUC), the Association to Advance Collegiate Schools of Business (AACSB), the American Institute of Certified Public Accountants (AICPA), and the Pathways Commission. Each set of these organizations' suggested core competencies are harmonized to one another. As a result, accounting faculty can simultaneously teach business students to attain learning objectives both at the institutional level and program level, as well as core competencies desired for accounting professionals. Accounting faculty can introduce and reinforce common sets of core competencies, suggested by various bodies, to undergraduate business students in lower and upper accounting courses of the Bachelor of Science in Business Administration (BSBA) program. Accounting faculty will certainly shoulder the responsibility of mastering undergraduate accounting students' in-depth knowledge of a major area (accounting) within the BSBA program.

JEL: M4

KEYWORDS: Core Competencies, Program Learning Objectives, Institutional Learning Objectives, Accreditation, AACSB, WSCUC, AICPA, the Pathways Commission

INTRODUCTION

Authors of this paper work at a disciplinary accredited College of Business and Economics (CBE) residing within a regionally accredited University. The University is regionally accredited by the Western Association for Schools and Colleges (WASC) Senior College and University Commission (WSCUC). The CBE has been accredited by the Association to Advance Collegiate Schools of Business (AACSB) since 1973. To avoid repetition, any reference made to the University and CBE in the remainder of the paper refers to an affiliation with the authors' place of work. On day one of an academic year, a parent asked one of the authors the question, "if my son attends your accounting program, will my son pass the CPA Examination?" The author responded with the following, "though passing the CPA Examination is important, accounting education is more about attaining the core competencies of the accounting profession." The above conversation highlights the difficulties and challenges faced by the accounting faculty. Often an accounting program is judged by its passing rate of the Certified Public Accountants (CPA) Examination and its placement of students into the 'Big Four' accounting firms, firms with high recognition within their industry. Nevertheless, accounting faculty operate within a challenging environment. Faculty are required to simultaneously maintain standards to

satisfy both the University regional accreditation, such as the WSCUC, as well as the CBE specific accreditation, such as the AACSB. Both the WSCUC and AACSB have their own unique set of standards. Accounting faculty not only need to teach accounting students curriculum that will allow them to be prepared to pass the CPA examination, they must also teach students to (1) to be proficient in learning outcomes set by the university, known as institutional learning outcomes (or ILOs) to satisfy WSCUC, (2) be proficient in learning objectives set by the college, known as program learning objectives (or PLOs) to satisfy AACSB, (3) be proficient in the Pathways Commission's core competencies, and (4) be proficient in the AICPA's core competencies. If the core competency sets promulgated by these organizations conflict with one another, the challenges of implementation faced by accounting faculty will go well beyond teaching the accounting curriculum.

Prior literature on the topic of WSCUC accreditation, AACSB accreditation, Pathways Commission, and the AICPA core competency framework are often found in multiple works. Missing is analysis comparing and contrasting the different sets of core competencies suggested across multiple accrediting and standard holding bodies. This paper addresses two research questions. The first research question is whether the guidance of core competencies to achieve learning outcomes and objectives from various regulatory and professional bodies, such as the WSCUC, AACSB, Pathways Commission, and the AICPA, conflict with one another. The second research question is whether accounting faculty can synchronically teach business students institutional and program learning objectives, as well as core competencies that are specifically pertinent to accounting professionals. The first research question is addressed by analyzing the core competencies suggested by the WSCUC (2013), AICPA (1999), and Pathways Commission (2015) respectively; together with the general skills suggested by the AACSB (2013). This paper finds that there are thirteen different types of core competencies and general skills separately described in the WSCUC (2013), AACSB (2013), AICPA (1999) and Pathways Commission (2015). Table 3 shows that the different sets of core competencies suggested by various bodies (1) are harmonized to one another, and (2) are similar in having the following common core competencies and general skills: (a) analytical and critical thinking; (b) communication; (c) diversity; (d) human relation and teamwork; (e) in-depth knowledge of a major areas; (f) knowledge of other areas; (g) ethics and social responsibility; (h) quantitative methods, and (i) technology information and literacy.

The second research question is addressed by comparing the authors' University's ILOs and CBE's PLOs to the core competencies or general skills suggested by the various accrediting bodies mentioned. This paper finds the authors' University's ILOs and the CBE's PLOs covered not only the majority of the core competencies suggested by WSCUC and general skills suggested by AACSB, but also the core competencies suggested by AICPA and the Pathways Commission. As a result, accounting faculty can simultaneously teach business students to attain learning objectives both at the institutional level and program level, as well as core competencies desired for accounting professionals. Harmonization of core competencies or general skills suggested by various bodies suggests that accounting faculty can introduce, reinforce, or master particular core competencies in a lower or upper division accounting course. This paper describes how each of the thirteen different core competencies and general skills, described in the WSCUC (2013), AACSB (2013), AICPA (1999) and Pathways Commission (2015), is introduced, reinforced, and mastered in a particular accounting course. The following section presents a literature review of core competencies. The third section presents the data and methodology. The fourth section consists of results and findings, followed by a discussion around a path forward for the academic community in the fifth section. The last section of this paper discusses limitations, implications, and conclusions for future research.

LITERATURE REVIEW

The Western Association for Schools and Colleges (WASC) Senior College and University Commission (WSCUC) 2013 handbook of accreditation is the official guidelines for all Universities to compile with

when seeking accreditation from WSCUC. The WSCUC 2013 handbook (WSCUC, 2013) describes the core competencies that should be developed by an undergraduate program. In 2013, the Association to Advance Collegiate Schools of Business (AACSB) issued the Eligibility Procedures and Accreditation Standards for Business Accreditation (AACSB, 2013a). The Eligibility Procedures and Accreditation Standards for Business Accreditation (AACSB, 2013a) suggest the general skills that should be developed by an undergraduate business program. In 2013, the Association to Advance Collegiate Schools of Business (AACSB) issued the AACSB Assurance of Learning Standards: An Interpretation AACSB White Paper No. 3 (AACSB, 2013b). The AACSB White Paper No. 3 is a good source in regards to assurance of learning. Shaftel and Shaftel (2007) is an example of an academic article discussing educational assessment and the AACSB. The AICPA core competency framework for entry into the accounting profession of the American Institute of Certified Public Accountants (AICPA) “defines a set of skills-based competencies needed by all students entering the accounting profession, regardless of the career path they choose (public/industry/government/nonprofit) or the specific accounting services they will perform (AICPA, 1999).” There are ample publications discussing the AICPA core competency framework such as Kaciuba (2012). Black (2012) and Behn et. al. (2012) describe in detail activities of the Pathways Commission in accounting education. In November 2015, the Pathways Commission issued the report titled “In Pursuit of Accounting’s Curricula of the Future” (Pathways Commission, 2015). Appendix A of the mentioned above report issued by the Pathways Commission (2015) outlines the Pathways Common Body of Knowledge Learning Objectives which includes (1) accounting competencies, (2) professional foundational competencies, and (3) broad management competencies. The Following Section Discusses Data and Methodology

DATA AND METHODOLOGY

As stated previously, this paper analyzes two research questions: (1) whether learning outcomes and objectives from various regulatory and professional bodies, such as the WSCUC, AACSB, Pathways Commission, and the AICPA, conflict with one another, and (2) whether accounting faculty can synchronically teach business students institutional and program level learning objectives, as well as core competencies pertinent to accounting professionals. In order to address both research questions, the authors (1) map their University’s ILOs to the core competencies of WSCUC 2013 handbook, (2) map their CBE’s PLOs to the general skills stated in the 2013 AACSB Standards, and (3) compare the AICPA Core Competency Framework to those of WSCUC and AACSB, and (4) compare the core competencies suggested by the Pathways Commission to those of WSCUC and AACSB. According to the WSCUC 2013 handbook, “the WSCUC process begins by calling upon institutions to ground their activities in three Core Commitments (WSCUC, 2013).” The three core commitments are (1) commitment to student learning and successes, (2) commitment to quality and improvement, (3) commitment to institutional integrity, sustainability and accountability. Institutions must also demonstrate that they are in compliance with the four standards and criteria for review, in order to become and remain accredited (WSCUC, 2013). For example, Standard 2.2a states, “undergraduate programs engage students in an integrated course of study of sufficient breadth and depth to prepare them for work, citizenship and life-long learning. These programs ensure the development of core competencies including, but not limited to... (WSCUC, 2013).” The core competencies suggested by the 2013 handbook include, but are not limited to, eleven traits: (1) written communication, (2) oral communication, (3) quantitative reasoning, (4) information literacy, (5) critical thinking, (6) creativity and innovation, (7) appreciation for diversity, (8) ethical and civic responsibility, (9) ability to work with others, (10) knowledge of things critical, aesthetic, social, political, scientific and technological, (11) in-depth knowledge of a major area such as accounting (WSCUC, 2013). Table 1 outlines the University’s ILOs for all degree recipients. By matching the University’s ILOs in Table 1 to the core competencies suggested by WSCUC, the authors found the University has been following WSCUC’s suggestion of requiring students to practice lifelong learning and community engagement. Through its ILOs, the University has been preparing students to master most of the core competencies suggested by WSCUC.

Table 1: University Institutional Learning Outcomes (ILOs)

ILOs	Description of the University Institutional Learning Outcomes
ILO 1	Graduates of the University will be able to think critically and creatively apply analytical and quantitative reasoning to address complex challenges and everyday problems.
ILO 2	Graduates of the University will be able to communicate ideas, perspective, and values clearly and persuasively while listening openly to others.
ILO 3	Graduates of the University will be able to apply knowledge of diversity and multicultural competencies to promote equity and social justice in our communities.
ILO 4	Graduates of the University will be able to work collaboratively and respectfully as members and leaders of diverse team and communities.
ILO 5	Graduates of the University will be able to act responsibly and sustainably at local, national, and global levels.
ILO 6	Graduates of the University will be able to demonstrate expertise and integration of ideas, methods, theory and practice in a specialized discipline of study.

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The authors now compare the skill areas suggested by AACSB to the core competencies recommended by the WSCUC. On April 8, 2013, AACSB issued its “Eligibility Procedures and Accreditation Standards for Business Accreditation (AACSB, 2013).” In this document, Standard 9 states curriculum content is not the same as learning goals. Standard 9 defines curriculum content as “the theories, ideas, concepts, skills, knowledge, etc., that make up a degree program (AACSB, 2013)” The standard further goes on to state “learning goals describe the knowledge and skills students should develop in a program and set expectations for what students should do with the knowledge and skills after completing a program. Not all content areas need to be included as learning goals (AACSB, 2013).”

Standard 9 of the Business Accreditation Standards by AACSB suggests eight types of general skill areas that would normally be part of the learning experiences in all general management and specialist degree programs at the bachelor’s level. These eight types of general skill areas consist of the following (1) written and oral communication, (2) ethical understanding and reasoning, (3) analytical thinking, (4) information technology, (5) interpersonal relations and teamwork, (6) diverse and multicultural work environments, (7) reflective thinking, and (8) application of knowledge (AACSB, 2013).

The core competencies suggested by WSCUC include critical thinking, while the general skills suggested by the AACSB include analytical and reflective thinking. Though different terminology (critical thinking, analytical and reflective thinking), both of the identified skill sets from WSCUC and AACSB are similar.

CBE has eight undergraduate BSBA program learning objectives (PLOs) for assessment (Table 2). Through its PLOs, CBE has been preparing students to master most of the general skills suggested by AACSB. PLO 1A and 1B are aimed at students’ skills of critical thinking, reflective thinking and integration of knowledge across functional areas. PLO 2A and 2B are aimed at students’ skills of analytical thinking and information technology. PLO 3A, 3B and 3C are targeting students’ skills of written communication, oral communication, diversity, interpersonal relations and teamwork. Lastly, PLO 4A is targeting students’ ethical understanding and reasoning.

Table 2: College of Business and Economics (CBE) Undergraduate (BSBA) Program Learning Objectives (PLOs)

PLOs	Description of CBE BSBA Program Learning Objectives
PLO 1A	Students who graduate from the CBE will recognize and integrate foundation knowledge across functional areas.
PLO 1B	Students who graduate from the CBE will apply critical thinking skills to solve business problems.
PLO 2A	Students who graduate from the CBE will understand and apply quantitative methods and tools in evaluating business problems and making effective business decisions.
PLO 2B	Students who graduate from the CBE will apply technology to analyze data and provide solutions to business problems.
PLO 3A	Students who graduate from the CBE will apply effective oral communications skills in a diverse and global environment.
PLO 3B	Students who graduate from the CBE will apply effective written communication skills in a diverse and global environment.
PLO 3C	Students who graduate from the CBE will apply effective team skills to work in a diverse and global environment.
PLO 4A	Students who graduate from the CBE will identify and assess ethical issues and properly articulate ethical decisions.

CBE has eight undergraduate BSBA program learning objectives (PLOs) for assessment indicated in the above Table 2. Through its PLOs, CBE has been preparing students to master most of the general skills suggested by AACSB. PLO 1A and 1B are aimed at students' skills of critical thinking, reflective thinking and integration of knowledge across functional areas. PLO 2A and 2B are aimed at students' skills of analytical thinking and information technology. PLO 3A, 3B and 3C are targeting students' skills of written communication, oral communication, diversity, interpersonal relations and teamwork. Lastly, PLO 4A is targeting students' ethical understanding and reasoning.

Even if both WSCUC and AACSB are suggesting similar core competencies and general skills for the undergraduate programs, the accounting profession might still demand a different set of core competencies for students. The AICPA core competency framework advocates a skills-based curriculum and has three components of competencies. These three components are (1) functional competencies, (2) personal competencies and (3) broad business perspective competencies (AICPA, 1999). Functional competencies are similar to WSCUC's requirement of in-depth knowledge of a major area and are the application of accounting knowledge. The personal competencies of AICPA's core competence framework suggest the following desirable attitudes and behaviors of an accounting student: (1) professional demeanor, which means an accountant should demonstrate objectivity, integrity and ethical behavior, (2) professional solving and decision-making, which means an accountant should possess critical thinking and problem-solving skills and be able to make good judgments for decision-making, (3) interaction, which means an accountant should be able to work with others in a diverse business environment, (4) leadership; (5) communication, (6) project management, and (7) leverage technology (AICPA, 1999). From looking at the listed competencies, AICPA recommends skills similar to core competencies or general skills suggested by WSCUC and AACSB. These include ethics, critical thinking, teamwork, diversity, communication and technology.

The broad business perspective competencies of AICPA's core competence framework emphasize the importance of mastering critical thinking skills. AICPA refers to strategic and critical thinking skills when stating "critical thinking encompasses the ability to link data, knowledge, and insight together from various disciplines to provide information for decision-making" (AICPA, 1999). According to AICPA's broad business perspectives competencies, accounting students should learn to consider the following business perspective when making decisions: (1) industry/sector perspective, (2) international/global perspective, (3) resources management, (4) legal/regulatory perspective, (5) marketing, and (6) technology. The emphasis AICPA places in linking data and knowledge of business perspectives for decision-making is similar to the AACSB's requirement of application of knowledge (AACSB, 2013). A new format of the CPA exam was launched on April 1, 2017, which tests accounting students' skills of analysis, judgment, communication, research, and understanding of the knowledge. It is highly possible for a candidate to fail the CPA examination if the candidate does not master the core competencies

suggested by AICPA. Accounting faculty should adopt best practices of accounting curricula proposed by the Pathways Commission (The Pathways Commission, 2015).

In November 2015, the Pathways Commission issued the report titled “In Pursuit of Accounting’s Curricula of the Future” (Pathways Commission, 2015). The Pathways Commission’s Task Force of Knowledge and Pedagogy developed the Pathways Commission Common Body of Knowledge learning objectives (Pathways Commission, 2015, 6). Lawson et al. (2014) categorize the Pathways Commission Common Body of Knowledge learning objectives, intended for undergraduate accounting education, into three areas: (1) accounting competencies, (2) professional foundational competencies, and (3) broad management competencies. Details of how the Pathways Commission Body of Knowledge learning objectives are mapped to the learning levels of Bloom’s taxonomy can be found in Appendix A of the Pathways Commission (2015). Ideally, accounting faculty should adopt technology-enabled pedagogies to deliver a robust curriculum that develops students’ professional judgment and skepticism (Pathways Commission, 2015). The learning objectives, within the professional foundational competencies of the Pathways Commission’s common body of knowledge, include (1) communication, (2) quantitative method, (3) analytical thinking, (4) human relations, and (5) technology (Pathways Commission 2015). Similar to the professional foundational competencies of the Pathways Commission, the core competencies suggested by WSCUC also contain similar traits of communication, quantitative reasoning, critical thinking, and ability to work with others (WSCUC, 2013). The general skills suggested by AACSB contain parallel traits to competencies suggested by the Pathways Commission and WSCUC, traits such as communication, ethical reasoning, analytical thinking, teamwork, and information technology (AACSB, 2013). The Next Section Discusses the Results

RESULTS

Table 3 matches University ILOs and CBE PLOs to core competencies or general skills suggested by WSCUC (2013), AACSB (2013), AICPA (1999), and the Pathways Commission (2015). Table 3 demonstrates two interesting phenomena. The different sets of guidelines have the following common skill sets: (a) oral and written communication, (b) quantitative method, (c) critical thinking or analytical thinking or reflective thinking for problem solving, (d) human relations or the ability to work with others or teamwork, (e) technology, (f) organizational ethics and social responsibility, (g) in-depth knowledge of a major area, and (h) knowledge of other business academic areas. Table 3 also shows University ILOs and CBE PLOs require students to learn skills (a) through (h) plus an additional learning outcome/objective, diversity. The guidelines from the various above-mentioned bodies all suggest the importance for accounting students to possess knowledge of other business academic areas such as the broad management competencies of the Pathways Commission (2015). The need for accounting students to be knowledgeable of other business academic areas, such as management, finance, marketing, and human resources, highlights the fact that an accounting major option must be built within a solid BSBA degree program. Assurance of learning at the BSBA program level is built on continuous improvement of student learning across the curriculum and not confined to learning within any single subject-focused course. Shaftel and Shaftel (2007) do not “attempt to interpret what the ACCSB means or offer regulatory guidance that the ACCSB avoids.” Benn et al. (2012), while describing the seven recommendations for change in accounting education issued by the Pathways Commission, also note their systemic interdependence. Similarly, our intention in this paper is not to dissect or add new interpretations to what the WSCUC, AACSB, AICPA and the Pathways Commission state in their respective guidelines. Instead, our purpose is to compare the skills and core competencies suggested by various bodies to consider how they can be inter-related and harmonized while respecting that each of these sets of guidelines retains their own distinct logic as an integrated system.

Table 3: Mapping University Institutional Learnings Outcomes (ILOs) and CBE Program Learning Objectives (PLOs) to Core Competencies and General Skills of Various Regulatory Bodies

Core Competencies & General Skills	WSCUC (2013)	AACSB (2013)	AICPA (1999)	Pathways (2015)	ILOs	PLOs
1. Analytical Thinking/Problem Solving		X	X	X	X	X
2. Communication Written and Oral	X	X	X	X	X	X
3. Critical Thinking/Reflective Thinking	X	X	X		X	X
4. Diversity	X	X	X	X	X	X
5. Governance/Compliance/Risk Management				X		
6. Human Relation/Teamwork	X	X	X	X	X	X
7. In-depth Knowledge of a Major Area	X	X	X	X	X	X
8. Knowledge of Other Areas	X	X	X	X	X	X
9. Leadership			X	X		
10. Process Management and Improvement/ Creativity/ Innovation	X		X	X		
11. Organizational Ethics/ Social Responsibility	X	X	X	X	X	X
12. Quantitative Methods	X	X	X	X	X	X
13. Technology Literacy/Technology Information	X	X	X	X	X	X

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We now discuss the major implication of having harmonized guidelines from various bodies. Accounting faculty, while teaching accounting students to meet AICPA’s core competency framework, are simultaneously teaching accounting students to learn a majority of the competencies or skills suggested by WSCUC, AACSB, and the Pathway Commission. In this regard, accounting faculty are contributing to the improvement of all business students in meeting undergraduate institutional learning outcomes and college program learning objectives. Table 4 describes how each of the thirteen different core competencies and general skills, separately described in the WSCUC (2013), AACSB (2013), AICPA (1999) and Pathways Commission (2015), is introduced and reinforced to business students in which level or a particular accounting course. The core competencies of analytical thinking, critical thinking and problem solving are first introduced to business students in lower level introduction to accounting courses, and reinforced to accounting students in upper level intermediate accounting courses. Prior literature such as Young and Warren (2011) argue that critical thinking skills should be taught in the introductory accounting courses. Johnstone et al. (2013) developed a case for critical thinking, which is suitable for use in introductory accounting. Springer and Borthick (2007) recommend accounting faculty to deploy cognitive conflict tasks to develop students’ higher-order skills.

The core competencies of written and oral communication are first introduced to business students in lower level introduction to accounting courses and reinforced to accounting students in upper level accounting courses. When business students enroll in the introduction to accounting courses, they often practice writing small paragraphs in their homework and also practice in-class oral presentations and discussions. Comparatively, accounting students practice written communication more in auditing and accounting ethics courses than in intermediate financial accounting courses. Accounting students practice oral communication skills in-group projects in most accounting courses. Miller and Stone (2009) highlight “public speaking is an important determinant of professional accounting success.”

Table 4: Mapping Accounting Courses to Core Competencies and General Skills of WSCUC (2013), AACSB (2013), AICPA (1999), and Pathways Commission (2015)

Core Competencies and General Skills	Accounting Courses Mapped
1. Analytical Thinking/ Problem Solving	Introduced in lower division accounting courses Reinforced in upper division accounting courses
2. Communication Written and Oral	Introduced in lower division accounting courses Reinforced in upper division accounting courses
3. Critical Thinking/ Reflective Thinking	Introduced in lower division accounting courses Reinforced in upper division accounting courses
4. Diversity	Introduced in group projects of accounting courses
5. Governance/Compliance/Risk Management	Introduced in Auditing I and reinforced in Auditing II
6. Human Relation/ Teamwork	Introduced and reinforced in group projects of accounting courses
7. In-depth Knowledge of a Major Area	Mastered in upper division accounting courses
8. Knowledge of Other Areas	Introduced and reinforced in courses (other than accounting) of the BSBA program
9. Leadership	Introduced and reinforced in VITA
10. Process Management and Improvement/ Creativity/ Innovation	Introduced and reinforced in courses (other than accounting) of the BSBA program
11. Organizational Ethics/ Social Responsibility	Introduced in lower division accounting courses Reinforced in upper division Accounting Ethics and Auditing I and II
12. Quantitative Methods	Introduced in lower division accounting courses Reinforced in upper division accounting courses
13. Technology Literacy/ Technology Information	Introduced in lower division accounting courses Reinforced in Accounting Information Systems

Table 4 describes how each of the thirteen different core competencies and general skills, separately described in the WSCUC (2013), AACSB (2013), AICPA (1999) and Pathways Commission (2015), is introduced and reinforced to business students in which level or a particular accounting course. This table maps accounting courses to core competencies and general skills of WSCUC (2013), AACSB (2013), AICPA (1999), and Pathways Commission (2015).

Weisenfeld and Robinson-Backmon (2007) describe the importance of diversity in the working environment especially in institutions such as higher education. Group projects of accounting courses often foster the core competency of diversity. When business students enroll in introduction to accounting courses, they often have small group projects such as in-class exercises of reading financial statements. Group projects also help to develop business students' core competencies of human relation and teamwork. Accounting students further reinforce their core competencies of diversity, human relation and teamwork in their group projects of upper level accounting courses. Prior literature such as Thomas (2012) and Liu et. al. (2012) highlight the importance of teaching ethics to all business students especially accounting students. The core competencies of ethics and social responsibility are first introduced to business students in the introduction to management course. When business students enroll in the introduction to management course, they will study the Statement of Ethical Professional Practice (SEPP) of the Association of Accountants and Financial Professionals in Business (IMA). Accounting students will reinforce their core competencies of ethics and social responsibility in auditing and accounting ethics courses. Accounting students often study the AICPA Code of Professional Conduct (2014) and the Code of Ethics for Professional Accountants (2016) of the International Ethics Standards Board for Accountants (IESBA). Accounting requires quantitative skills.

The core competency of quantitative methods and technology information/literacy are introduced to business students in the introduction to accounting courses and reinforced in the accounting information systems course. Though the accounting information systems course is designed for students majoring in accounting, it is not uncommon for business students, with major in other areas such as marketing, to enroll in the course. Appendix B of the report issued by the Pathways Commission (2015) titled "In Pursuit of Accounting's Curricula of the Future" list the top 25 technologies identified by Academic and

Practitioner Focus Group of the Pathways Commission in 2014. Accounting faculty, of the accounting information systems course, in CBE are teaching the top ranking technologies (Pathways Commission, 2015) such as (1) electronic spreadsheets, (2) business intelligence and analytics technologies such as Tableau, and (3) database management software. Last, accounting students practice the core competency of leadership in the volunteer income tax assistance (VITA) course. Accounting students practice leadership in themselves by completing tax returns for clients. The next session is concluding comments. The next section presents thoughts on how the academic community might move forward in a positive direction.

A Path Forward

Accounting faculty should embrace the idea of teaching business students to attain learning objectives both at the institutional level and program level, as well as core competencies desired for accounting professionals simultaneously. In doing so, accounting faculty should actively participate in the discussion of aligning the mission of the accounting department to the Program Learning Objectives of the College and the Institutional Learning Outcomes of the University. Further, accounting faculty should stimulate Life Long Learning (LLL) in business and accounting students (Cliath et. al. 2000). The goal is to create a learning environment that promotes the skills needed for life-long learning. Because life-long learning is a difficult concept to operationalize and resistant to measurement, the objectives for this learning goal refer primarily to the learning opportunities provided to students by the accounting department and the CBE.

The learning opportunities provided to students under the concept of Life Long Learning (LLL) include but not limited to the following: (1) learning will take place in the context of authentic and complex accounting and business problems, (2) students will have extensive opportunities to learn in team settings and to develop effective team skills, (3) students will have the opportunity to develop the ability effectively to research information in furtherance of learning, (4) students will have the opportunity to develop a critical mindset: collect, analyze information, evaluate their reliability, prioritize them, classify them, synthesize them to develop an argument. Within the functional area of accounting, the approach of “Learn how to learn accounting” is clearly to help accounting students to become life-long learners in accounting. Even though the accounting discipline has its own distinctive professional standards to teach students who major in accounting, such as the generally accepted accounting principle in the United States (GAAP), the accounting department functions within a BSBA program of the College and is part of the University. Integration of knowledge across different functional areas to analysis a business decision critically is an important skill set for all contemporary business leaders. An expert in accounting also needs to know other functional areas of knowledge. Accounting faculty, therefore, needs to work collegially with faculty of all other disciplines, under the same roof, to teach business students to attain Life Long Learning in all business functional areas.

CONCLUDING COMMENTS

When we compare the competencies and skill sets that form the core of standards of WSCUC, AACSB, AICPA and the Pathways Commission, we find that their seemingly different requirements are in fact highly congruent. This paper contributes to the literature by (1) demonstrating that the core competencies or general skills suggested by the WSCUC, AACSB, AICPA and Pathways Commission are harmonized to one another, (2) demonstrating how accounting faculty can introduce, reinforce, and master a particular core competency or general skills to a particular accounting course, (3) demonstrating that accounting faculty can simultaneously teach business students to attain learning objectives both at the institutional level and program level, as well as core competencies desired for accounting professionals. Different Universities have different ILOs while different Business Schools have different PLOs. Though this paper’s discussion is limited only to the University and the CBE where the authors associated with, the

findings discussed in this paper is generalizable. For example, this paper finds that there are in total thirteen different types of core competencies and general skills separately described separately in the WSCUC (2013), AACSB (2013), AICPA (1999) and Pathways Commission (2015). Further, the description in this paper of how a particular core competency is introduced and reinforced to business students in a particular accounting course is generalizable to other Schools of Businesses. There are ample of future research opportunities. For example, the authors are currently examining how business students can improve their analytical thinking and problem solving skills by learning to use analytics technologies such as Tableau.

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