

The CPA Accelerator: Express Lane to Licensure

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The accounting profession is justifiably concerned about the diminishing number of students planning for a career in public accounting. The cost of the additional education to reach 150 credits and the time commitment are real roadblocks to many students considering becoming a CPA. Working a full-time job while continuing their higher education at night or on the weekends can be daunting, too. This has been particularly true for members of historically underrepresented groups in the accounting profession. Add in an expected decline in the number of traditional undergraduate students in upcoming years, and the pipeline problem will worsen if measures are not taken.

New initiatives are being developed by educational institutions to deal with the challenge. Our school, Moravian University in Bethlehem, is developing a two-pronged practical approach to helping students prepare for the profession.

The Working Professional

Working learners often have greater family and employment commitments, thus they require more nontraditional learning modalities. Moravian introduced its CPA Accelerator program as a financially responsible and more fluid pathway to achieving the 150 credit hours. There are four opportunities for earning the required additional credits needed for licensure:

- Evaluating internal training offered by CPA firms for the purpose of awarding potential credit.
- Awarding experiential learning credits for first-year work experience based on a plan of assignments developed jointly by the employer and Moravian.
- Providing rigorous online asynchronous accounting courses targeting specific issues covered by the CPA Exam.

- Offering courses aimed at developing “softer” skills, such as the leadership and management fundamentals. These courses can be developed and delivered in a manner discussed with the candidate’s employer. The content is centered around actionable tasks that can be implemented in a learner’s workplace. The final assessments are designed to provide students with real-world business techniques, helping them master critical skills.


This flexible approach can be tailored to the needs of each student. Students can take as many credits as are required to achieve the 150 hours and may earn credit from any or all of the four options. Currently, the CPA Accelerator is designed as a non-degree-granting program. Further investigation to determine the feasibility of issuing a certificate or even a second degree will occur as the program progresses.

There are challenges in implementing this type of program. For instance, the time spent in experiential learning leading to educational credit may not count toward the experience requirement required for licensure. Also, the extent of online course development will depend on accounting firms partnering with the university. Moravian is in the process of securing accounting firm partnerships interested in further developing the CPA Accelerator. As the program expands, additional courses geared toward helping learners prepare for workplace certifications are being developed. The CPA Accelerator will contribute to Moravian’s ongoing commitment to meeting students and learners where they are and adapting to evolving workplace needs.

Traditional Undergraduate Education

Moravian has been adapting the undergraduate curriculum to the needs of the profession. The accounting

program was reengineered to deliver skills aligned with AICPA’s CPA Evolution initiative. Special emphasis has been placed on the transformative skills identified by professional organizations as critical elements of success. Students are challenged to develop strategic, ethical, critical thinking, sustainability, inclusiveness, and analytical mindsets. Additionally, the students explore real-world applications and case studies connecting them to the workplace. The use of technology and data analytics is discussed in all accounting courses.

Moravian prides itself on addressing the needs of individual students and working with them to achieve their educational goals. This is particularly true for accounting majors striving to meet the 150-credit-hour requirement. Limited financial resources often precludes a graduate education for many students, which narrows the employment field to only those firms not requiring the completion, or near completion, of 150 credits prior to employment. Therefore, academic advisers work with students to identify cost-beneficial ways to get as close as possible to 150 credit hours as undergraduates. Experiential learning is encouraged, with students earning credit through internships, as well as a co-op learning program. As a result, many students earn double majors, with some completing 150 credits in a four-year period with a second bachelor’s degree. 

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