

THE CURRENT STATE OF ETHICS EDUCATION IN ACCOUNTING PROGRAMS

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ABSTRACT

Ethics plays a critical role in the accounting profession. Accountants are expected to uphold high standards of competence and integrity to protect and garner public trust. Past accounting scandals illustrate the gap between ideal ethical standards and those in practice in the profession, and the need for an ethics course in the accounting curriculum. Historically, ethics has been integrated as part of existing courses, but research suggests that a stand-alone ethics course can help to develop ethical reasoning skills; and, therefore, provide more value to students. Previously, universities cited lack of room in the curriculum as a barrier to including a separate ethics course. This problem has been alleviated with the current CPA education requirement of 150 hours in most states. This study extends the accounting ethics literature by providing an update on the level of ethics coverage in graduate accounting programs in U.S. AACSB accredited schools. We research whether ethics is considered an important learning outcome in programs, and if stand-alone ethics courses, required or elective, have been implemented at the graduate level for CPA candidates. We find that over 50% of the colleges in the study have a stand-alone ethics course. While this represents an increase in the level of ethics coverage in graduate level programs, there is still an ongoing need to increase ethics education in accounting programs in order to protect the future credibility of the accounting profession.

INTRODUCTION

Accounting scandals have drawn increased attention to the overwhelming need to improve ethics in the accounting profession. Due to the nature of the work performed by accountants and auditors, it is crucial that they operate with a high level of ethics and integrity. In an attempt to restore public trust and prevent fraudulent activities that occurred with companies such as Enron, WorldCom, HealthSouth, and Tyco International, the government and accounting organizations have developed regulations to mitigate fraud, protect investors from fraudulent financial reporting, and improve integrity in the accounting profession. The Sarbanes-Oxley Act of 2002 created new standards to improve corporate accountability, mandated strict reforms on existing regulations, and imposed stiff penalties for noncompliance, including imprisonment up to twenty years. The U.S. Security and Exchange Commission's recent \$50

million fine against KPMG for illegal use of regulatory data and cheating on internal exams mandated by a prior SEC order, reveals a pressing need to focus more on ethics.

Implementation of ethics coverage can help develop moral professionals and benefit the accounting profession. Research suggests that ethical education in the accounting curriculum improves ethical and moral reasoning (Clikeman & Henning, 2000; Earley & Kelly, 2004; Dellaportas, 2006; O'Leary, 2009). These decision-making skills will equip future accountants to address ethical dilemmas they may experience in the workforce. Professions rely on academia to prepare the next generation for the workforce. Accounting programs should ensure students have the rudimentary tools needed to perform in the accounting profession (Williams & Elson, 2010). However, accounting curricula are being criticized for not focusing enough on ethics, values, and integrity (Albrecht & Sack, 2000). To prepare future accountants for the profession, it is imperative to have a course that focuses on ethical and moral reasoning and decision-making.

Currently, most programs include ethics as modules or lessons in other courses, such as audit or business law. While it is important to integrate ethics into other courses throughout the curriculum, a stand-alone course provides an in-depth study for students to develop ethical reasoning, focus on ethical dilemmas, and learn how to address them. A combination of a specified ethics course and the integration of similar teachings in other courses taken by students can help ensure a well-structured exposure to ethics and an improvement for overall decision-making skills. The need for a stand-alone course is apparent and has been recognized through previous research in order for students to "think through various situations dealing with ethics and learn how to hone their ethical reasoning skills" (Chawla, Khan, Jackson, & Gray, 2015).

The purpose of this study is to determine the current state of ethics education in graduate accounting programs. We investigate whether schools have taken advantage of additional courses needed by CPA candidates to implement a stand-alone ethics course into the curriculum. We find that the number of stand-alone ethics courses in graduate programs have increased. However, only 53% of the colleges within the study have incorporated a stand-alone ethics course at the graduate level. While this represents progress, accounting programs are still universally slow in addressing the importance of ethics education in the accounting curriculum.

This paper is motivated by the reoccurring scandals in the accounting profession and the call for more ethics education in accounting programs. Historically, the lack of room in the accounting curriculum was noted as a barrier to a stand-alone ethics course in accounting programs. With the current 150-hour education requirement for CPA licensure in almost all states and jurisdictions, more CPA candidates are enrolled in 5-year programs or completing a graduate level degree, such as a Master of Accountancy, to meet the requirement. The graduate accounting program, therefore, serves an ideal placement for a stand-alone ethics course. This paper contributes to the accounting ethics literature by reporting the current state of ethics in accounting graduate programs. The findings in this paper help accounting organizations and policymakers that regulate and establish standards for the accounting profession.

The remainder of this paper precedes as follows. Next, we discuss the prior literature. Then we discuss our sample, research measures, and findings. Lastly, we present concluding remarks and offer opportunities for further research.

ETHICS EDUCATION

Previous Literature

There is consensus among professionals and academic researchers that more ethics education should be included in accounting programs. However, the debate continues regarding how to best incorporate ethics education into the accounting curriculum. Research reveals ongoing challenges and barriers, such as cost of implementation, who should teach ethics, lack of space in the curriculum, and whether ethics should be integrated into existing courses or taught as a stand-alone ethics course, that prevent successful implementation of ethics into the accounting curriculum (Langenderfer & Rockness, 1989; Loeb, 2006; Massey & Van Hise, 2009; Williams & Elson, 2010; Graham, 2012). Program administrators must carefully consider each of these challenges in pursuit of offering sufficient ethics teachings. The importance of ethics education to the individual programs offered can indicate whether the university is willing to meet the challenges and continue with a separate ethics course.

Studies have surveyed accounting department chairs to determine administrators' perceptions of ethics and the current status of ethics in accounting programs. An earlier study by Cohen and Pant (1989), reveals that only 18% of the 145 responding schools required accounting majors to take a stand-alone ethics course at the undergraduate level. A later study by Madison & Schmidt (2006) examined ethics coverage of the 122 largest North America accountancy programs. This study reports that 8.1% of AACSB-accredited and 16.67% non-accredited institutions required a stand-alone ethics course for accounting majors at the undergraduate level.

A number of researchers explored ethics by looking at the personal values of accountants using the Rokeach Value Survey. Baker (1976) administered it to students at the major university in California and found that accounting majors prefer the value of "a comfortable life" more than non-accounting majors. Abdolmohammadi & Baker (2006) used the survey to explore the values of accounting majors. The authors surveyed 164 graduating accounting students enrolled in capstone course at two universities in the Northeastern United States to explore the relationship between their values and moral reasoning. They found a highly significant inverse relationship between "[c]onformity" values and principled moral reasoning (i.e., those who prefer conformity values have lower levels of moral reasoning).

The Rokeach Values Survey has also been used to explore the personal values of professionals in public accounting in the United States. Wilson, Ward & Ward (1998) used it to investigate the personal behavior, ethical attitudes, and professional perceptions of practicing Certified Public Accountants. Their findings suggest that the high ranking of 'honesty' and 'responsibility' by CPAs reveals their propensity to behave according to these values. Ariail, Smith & Smith (2020) used the survey to further explore the personal values of senior level accountants in public practice and in industry. Their goal was to understand the extent to which values of the profession match to the personal values that accountants bring with them to the workplace. The authors found that the subjects ranked honest, responsible, capable, courageous, loving, and independent as the highest personal values, and that they do align with the professional values.

Sharpe, Grossman, Smith & Smith. (2015) explored the work-life balance views of prospective accountants and other business professionals by examining factors that are associated with individual interest in achieving work-life balance. The authors found that future accountants and business professionals place high value on work-life balance. In terms of spirituality, more religious persons expressed greater concern about work-life balance than less religious persons. Smith, Smith & Brower (2016) compared the perspectives of accounting practitioners with those of future accountants. They found that current and future accountants believe that a healthy work-life balance has a positive impact on their job satisfaction, job performance, and ethical decision-making.

The coverage of ethics is typically achieved through integration. Massey & Van Hise (2009a) cite evidence from Woo (2003) that 90% of AACSB business schools integrate ethics into other courses. The main concern with integration in a course not dedicated solely to ethics is the superficial treatment of the subject, which can result in it being overlooked or insufficiently covered. In a standard accounting course, such as audit, in which ethics is often incorporated as a single unit, students may only be exposed to a few hours of ethics material during the semester (Madison, 2001; Blanthorne et al., 2007). Even courses that continuously make connections to ethics material throughout the semester do not solely focus on ethics, and thus limit the time spent on the subject. Mastracchio, Jimenez-Angueira & Toth (2015) note that “without a separate ethics course, the integration of ethics in other courses to the extent that it is equivalent to a three-credit hour separate course seems doubtful” (p. 51). To ensure maximum ethics coverage, accounting curricula should include both a stand-alone course and integration of ethics in accounting courses.

The challenges of teaching ethics have been well documented in the accounting literature. One major concern is who should teach a stand-alone course. The prospect of teaching ethics may seem daunting to an accounting professor. Ethics is a complex subject that includes moral reasoning and moral development, which is very distinct from the technical subject of accounting. Research suggests that the lack of ethics integrated in accounting courses may be due to the inadequacy of accounting faculty to teach ethics (Owens, 1983; Massey & Van Hise, 2009a). An accounting professor may be comfortable focusing on the professional standards and ethical challenges accounting students may face in their careers but may be challenged to impart the appropriate reasoning tools needed to successfully navigate an ethical dilemma. On the other hand, a non-accounting professor, such as a philosopher, may be able to teach the reasoning skills needed for moral decision-making, but may struggle to discuss the professional judgment accountants face in the profession. A viable technique to alleviate this challenge is the team-teaching approach (Loeb & Ostas, 2000; Williams & Elson, 2010). This approach would ensure students are exposed to not only ethical situations accountants face in the profession but also develop the reasoning skills needed to address them. Team teaching, however, may be costly for schools to implement.

In the past, the most significant challenges facing faculty who include ethics in their courses were the lack of time and adequate ethics materials (McNair and Milam, 1993). Resources for accounting professors who want to teach ethical reasoning in a stand-alone ethics course were previously limited (Gaa and Thorne, 2004). However, calls by accounting

organizations for more ethics in accounting, post scandals of the early 2000s, led to an increase in published research on this topic. A plethora of research evolved that provided resources, such as frameworks, teaching approaches, cases, and syllabi to develop proposed ethics courses based on the accounting literature (Dellaportas, 2006; Bean & Bernardi, 2007; Massey & Van Hise, 2009a; Williams & Elson, 2010a; Graham, 2012; Kidwell et al, 2012; Apostolou et al., 2013; Graham et al. 2014; Blanthorne, 2017). Studies have also summarized decades of accounting ethics research and provided a depository for ethics materials (Bernardi & Bean, 2006; Apostolou et al., 2013; Uysal, 2010).

In a more recent paper, Chawla, Khan, Jackson & Gray (2015) outline a conceptual “Ethics in Accounting” course, which would fulfill the need for a stand-alone ethics course for graduate students. The authors argue that developing ethical reasoning skills require a different pedagogical approach than what is used in traditional accounting courses. To elevate the burden on faculty members to develop a new stand-alone ethics course, they propose an outline of an accounting-specific ethics course, including course objectives, goals of class discussions, case analytics, and ethical theory research. Smith, Smith & Mulig (2005) used a multimedia presentation to introduce ethics to accounting and business classes. They found that students agreed that the multimedia presentation contributed to their learning experience on the subject matter. In addition, student perceptions following the presentation showed a higher regard for the importance of ethics. These resources are valuable in developing a foundation for ethical decision making.

Studies have also considered the best platforms and audiences for teaching a stand-alone ethics course in accounting curricula. Todd et al. (2017) weighed the effectiveness of traditional face-to-face courses compared to online courses, and proposed ethics is best taught through a hybrid method. Armstrong (1993) advocated for the ‘sandwich approach’ to teaching ethics. Students would take an introduction to ethics class early in the curriculum, followed by an integration of ethics in accounting courses, and end with a comprehensive capstone ethics course. While this would be ideal for maximum coverage of ethics, it is not practical in an already heavily populated accounting curriculum. A graduate course, however, would be ideal since CPA candidates are required to complete 150 hours and it would not require replacement of a course in the undergraduate curriculum. Loeb (1998) suggests that an ethics course near the end of students’ program would integrate knowledge from previous accounting courses and work experience, and account for a more meaningful experience. The increase in accounting ethics research has helped to mitigate the long-debated questions surrounding who should teach accounting and should it be a stand-alone course. Resources are available for accounting professors to teach a stand-alone ethics course, and to integrate ethics in other accounting courses. The adoption of a stand-alone ethics graduate course eliminates the challenge of not having adequate space for a stand-alone course in the undergraduate accounting curriculum.

Importance of Ethics Education

Ethics plays a critical role in accounting and accounting plays an important role in society. The importance of ethics has become more apparent in light of reoccurring accounting

scandals. WorldCom, Tyco, and HealthSouth are only a few of the debacles that have shaken the public's confidence in the accounting profession (Lail et al., 2017). Since the advent of accounting in business governance, the purpose of accounting has remained constant – “to provide a test of stewardship or accountability for those trusted with financial resources” (Axtell, Smith & Tervo, 2017). The accounting profession requires public trust and the maintenance of high standards, including ethical leadership. Smith (2003) highlights the importance of ethics by pointing to integrity and professional skepticism as a mainstay of the accounting profession. The author further notes that the future of the accounting profession depends on the ethical leadership of both accounting professionals and accounting educators. Therefore, it is crucial that accountants learn to make ethical decisions in order to obtain the public's trust.

Accounting ethics can be learned in the workplace and the classroom. While the right tone in a workplace can positively influence employees, it is ideal if individuals have an established ethical foundation when they begin their careers. Once individuals start their careers, they will be exposed to ethical implications with ‘real’ outcomes. With the inclusion of ethics education in academia, students can address ethical dilemmas and related outcomes before having to encounter the realities of negative consequences. Warth (2000) claims accounting firms do not teach ethics in the organization, but instead “rely primarily on colleges to cover the ethics and ethical behavior expected of the profession” (p. 69).

Research has examined the impact of accounting ethics on students' moral and ethical decision-making (Armstrong, 1993; Ponemon, 1993; Dellaportas, 2006; Sorenson et al, 2017). Generally, studies show positive or modestly positive results on the role that ethics plays in improving ethical decision-making. Thomas (2012) reports that after being exposed to ethics in the accounting curriculum, accounting seniors exhibited higher deliberative reasoning and made better ethical decisions than first-year accounting students. In 2007, NASBA approved an exposure draft that required the inclusion of the equivalent of three-semester hours of ethics in the curriculum to sit for the CPA exam. Currently, Texas and Maryland require a stand-alone 3-credit ethics course to sit for the CPA Exam. A study of the accounting ethics education in Texas shows that the effect of the 3-credit hour required ethics course has led to positive results for students (Hurt & Thomas, 2008). This study provide evidence that ethics education can help develop ethical skills and prepare students for the accounting profession.

Accounting professionals and faculty agree that future accountants need to be better equipped to deal with accounting dilemmas. The process of incorporating ethics education into the accounting curriculum, however, has been challenging. Students must be made aware of institutional structures, individual choices, and how the two are linked. Accountants have the discretion and responsibility of making their own choices but will be influenced by organizational structure and peer pressure (Gaa & Thorne, 2004). Preparation for such ethical dilemmas is crucial for students to obtain before entering the workplace.

RESEARCH & RESULTS

Sample

The AACSB established rigorous standards for qualifying colleges to place an emphasis on ethics in education. Accordingly, the colleges and universities included in the study are those for which the Business and Accounting accreditation has been conferred upon by the AACSB. There are 179 U.S. academic institutions included in the pool that met the qualifying AACSB criteria when the research commenced in fall 2018. Approximately one-third of these schools were randomly selected for in-depth research. Each of the selected colleges were reviewed for (1) the type of program offered, (2) the learning outcomes and goals for the program, (3) whether the program has a stand-alone ethics course, and if so, (4) whether the course is an elective or required. The data for this study can be found in the appendix (See Appendix A).

The programs included in the sample are five-year or graduate level programs that meet the education requirements for the CPA licensure. Per the AICPA, the education requirement can be met with 150 total semester hours for most states, with 30 of these hours in accounting courses above the introductory level. As such, Master of Business Administration (MBA) programs are only considered eligible for the CPA licensure if they have an accounting concentration (AICPA, 2018). There are five colleges within the selection that do not offer an MBA with an accounting concentration or an accounting focused master's degree (e.g. Master of Accountancy). These exceptions would not assist a CPA candidate and are excluded from consideration for each of the reviewed areas (denoted with * in the appendix). If multiple programs are available at the university that meet these criteria, each program is listed and considered separately. There are 71 programs within the sample schools that meet the above criteria. Table 1 includes the type of programs included in the sample. The largest percentage of programs consists of Master of Accountancy programs (43.7%). The Master of Science in Accounting/Accountancy consists of 28.2%, the Master of Business Administration with an accounting concentration consists of 12.7%, and the Master of Taxation program consists of 7.0% of the total programs. Each of the remaining programs consists of less than 3% of the sample.

Table 1: Descriptive Statistics

Panel A: Type of Graduate Program	n	%
Master of Accountancy	31	43.7
Master of Science in Accounting/Accountancy	20	28.2
MBA (with Accounting Concentration) #	9	12.7
Master of Taxation	5	7.00
Master of Professional Accountancy	2	2.8
Master of Accounting and Information Systems	1	1.4
Integrated Bachelor of Science/Master of Professional Accountancy	1	1.4
Certificate of Advanced Proficiency	1	1.4
Master of Accountancy/Juris Doctor – Dual Degree	1	1.4
Total	71	100%

#MBA programs without a concentration in accounting are excluded from the sample.

Panel B: Program Specifics	Yes	
	n	%
Ethics Learning Outcomes	32	42.1
Separate Ethics Course	40	52.6
Required Ethics Course	25	32.9

This research is designed to determine if academic institutions emphasize the importance of ethics education in the overall graduate level curriculum and if stand-alone ethics courses have been established at the graduate level. The findings of this study are reported below.

Learning Outcomes

The learning outcomes and goals for each program are reviewed on the graduate level. Ethical learning outcomes and stand-alone ethics courses in undergraduate programs at the selected schools are excluded from this study. For the scope of this paper, only graduate level outcomes are reviewed. These outcomes provide the foundation and direction of the curriculum and indicate the desired goals of the graduate programs. Approximately 42% of the programs include an ethics component as a learning outcome for the program, in varying manners such as ethical behavior or awareness. This illustrates a significant focus of these programs to include ethical behavior and decision-making as a desired learning outcome. Examples of such learning outcomes include an emphasis on “ethical understanding and reasoning abilities,” expanding “students’ understanding of professional and ethical issues faced by accountants,” and recognizing “the importance of professional ethics and integrity to the accounting profession” (Eastern Illinois University, Louisiana Tech University, & Stetson University, 2018).

Other common learning outcomes listed within the programs include, advantageous internship and career placement, opportunities for networking, academic accreditations, assistance with CPA exam preparation, high caliber research prospects, and further professional and communication development. While these outcomes are important and likely to assist students in other aspects of future careers, there is opportunity to include ethics in more programs. One of the first steps in ensuring proper ethics education in accounting programs is for academic institutions to recognize the importance of ethics and place such a goal at the same level of importance as the others listed.

Ethics Course

Next, we review whether the programs in the sample include an ethics course. For purposes of this study, a stand-alone ethics course is one that focuses solely on ethics (e.g. Business Ethics, Accounting Ethics) and not an accounting course that integrates ethics in the curriculum (e.g. Auditing & Attestation). Again, a course of this description may be found at the undergraduate level, but the focus of the study is on graduate level courses designed to assist

CPA candidates with the education requirements. Over one-half, or 53%, of the programs in the study consists of a stand-alone ethics course in the accounting curriculum.

The result that over one-half of the programs in the study includes an ethics course illustrates the growing recognition of ethics education for future accountants. A survey by Armstrong & Mintz (1989) of 137 AACSB-accredited schools, report that only 7.3% schools had a stand-alone ethics course at the graduate level. While there are fewer studies aimed specifically at the graduate level of accounting education, this shows an increase of ethics courses in the graduate level compared to the undergraduate level as well. Another 1989 survey of 145 schools, 70 of which were identified as AACSB accredited, revealed that only 40% of undergraduate programs offered a stand-alone ethics course to accounting majors (Cohen & Pant, 1989). A more recent study of the business schools with the highest rankings, per the Eduniversal ratings, found that only 27% of the studied universities offered a stand-alone business ethics course in their accounting curriculum (Larran Jorge et al., 2015).

Elective vs. Required

Lastly, we investigate whether the stand-alone ethics course is an elective or required course in the graduate program. A stand-alone ethics course in a graduate accounting program reflects a school's recognition of the importance of ethics. It also reveals a high level of commitment by the program to ensure students are exposed to this essential skill and better equipped to address ethical dilemmas in the profession. Of the programs that contain a stand-alone course, approximately 63% offer it as required course. Overall, 33% of the total programs in the study have a required stand-alone ethics course, ensuring that the future accountants are exposed to a class dedicated solely to ethical behavior and awareness. This further represents an increase in ethics courses in graduate level programs.

CONCLUSION AND OPPORTUNITIES FOR FUTURE RESEARCH

Accounting plays an important role in society and ethics plays an important role in accounting. As gatekeepers of the financial markets, accounting professionals are held to a high level of integrity and ethics. The public must be able to rely on the work and financial reporting of accounting professionals. When unethical behavior occurs in the accounting profession, the public's trust of the profession is severely threatened. As such, accounting scandals over the decades have raised public awareness and concern about the ethical climate of the accounting profession.

To improve ethics in the accounting profession, academia must restore and strengthen ethics courses in business school programs (Alder, 2002). It is the responsibility of accounting programs to ensure students are prepared for the profession. This includes students not only being aware of ethical dilemmas but also having the ethical reasoning skills to address them. A separate stand-alone course which focuses solely on ethics will ensure ethics is a priority and this mandate is achieved.

While there is consensus that ethics should be an integral part of the accounting curriculum, inclusion of a separate ethics course has been slow. Calls by organizations, such as the American Institute of Certified Public Accountants (AICPA), the American Accounting Association (AAA), the Accounting Education Change Commission (AECC), and the National Commission on Fraudulent Financial Reporting (NCFRR) over the decades have led to an increased coverage of ethics in the accounting literature. This body of research, which includes research findings, teaching approaches, course materials, proposed courses and other resources, has helped to mitigate some of the challenges of implementing a separate ethics course, such as who will teach the course and how should the course be taught. Another barrier, the lack of room in an overly filled undergraduate accounting curriculum, is eradicated by the 150-hour rule for CPA licensure. With more CPA candidates enrolling in 5-year or graduate accounting programs to meet the educational requirements, a graduate program is ideal for a stand-alone ethics course.

The purpose of this study is to investigate whether ethical coverage has increased in graduate accounting programs. Our findings reveal that approximately 53% of the accounting programs in our sample have a stand-alone ethics course, and of those programs, the stand-alone course is required in 63% of them. These findings represent an increase in ethics in accounting graduate programs. However, there is still a strong need for more stand-alone ethics courses in accounting programs. Accountants face challenging circumstances and decisions that require the use of moral and ethical standards. When these standards are not met, the outcomes can have far reaching effects (Kelly, 2017). Thus, it is pertinent that “ethics should have a more prominent role in accounting curricula and professional education” (Mastracchio et al, 2015, p. 49) to ensure a strong profession.

There has been a dramatic increase in ethics research over the decades but many opportunities for further research still exists. The current research outlined in this paper was limited to the determination of the existence of stand-alone ethics courses in AACSB accredited universities. The study does not include an analysis of the content or the syllabus for each of these courses to determine the specific topics covered. Further research could include an in-depth review of the course contents of the previously mentioned ethics courses to determine how they are being implemented, and possibly the quality of the courses offered. Other accreditation bodies, aside from AACSB, may require the inclusion of ethics in the curriculum, which provides opportunity to compare the implementation of stand-alone ethics courses across differing accreditation standards.

While performing this research, a possible connection arose between ethics education and religious influence. The religiously affiliated institutions that were included in the study listed ethics-related learning outcomes for the respective accounting programs. There were only four included in the randomly selected list of schools to research, but all four appear to recognize the importance of ethics in education (Baylor University, Creighton University, Marquette University, and Saint Louis University). These institutions also all offered stand-alone ethics courses, which are required for all accounting graduate degrees except the MBA program at Saint Louis. Further study could be performed to determine the existence of a link between the

religious affiliation of the institution and the encouragement of ethics education within the programs.

Appendix A: List of Schools included in the sample

#	School Name	State	Program Type ¹	Ethic Learning Outcome ²	Ethic Learning Outcome-Details ³	Separate Accounting Ethics Course	Course Required vs. Elective
1.	Auburn University at Montgomery	AL	M.Acc.	No	-	No	-
2.	Baylor University ⁴	TX	M.Acc. M. Tax.	Yes Yes	Y e s	Ye s Ye s	Required Required
3.	Binghamton University, State University of New York	NY	MS Accounting	No	-	Ye s	Required
4.	Bradley University	IL	MS Accounting	No	-	No	-
5.	Case Western Reserve University	OH	M.Acc.	No	-	No	-
6.	Cleveland State University	OH	M.Acc.	No	-	No	-

¹ Key for Program Abbreviations

² Per the AICPA Website, an MBA must have an accounting concentration to count for the education requirement. MBA** are not included in the ethics course consideration, and ethics courses for these programs are denoted as Yes*

³ Ethical component (e.g., behavior, awareness) included as part of program goal per website

7.	Creighton University ⁴	NE	M.Acc.	Yes	Y e s	Ye s	Required
8.	Eastern Illinois University	IL	MBA*	Yes	Y e s	No	-
9.	George Mason University	V A	MS Accoun ting	Yes	Y e s	Ye s	Elective
10.	Georgia State University	GA	MBA* MPA	No No	-	No No	- -
11.	Hofstra University	N Y	MBA* MS Accoun ting	Y e s	Y e s	Y e s	Required
12.	Illinois State University	IL	Integrat ed B.S./M PA MS Accoun ting	No No	-	Yes No	Required -
13.	James Madison University	V A	MS Accoun ting	No	-	No	-
14.	Kennesaw State University	G A	M.Acc.	No	-	No	-
15.	Louisiana Tech University	LA	M.Acc.	Yes	Y e s	No	-
16.	Marquette University ⁴	WI	MS Accountin g	Yes	Y e s	Ye s	Required
17.	Michigan State University	MI	MS Accoun ting	No	-	No	-
18.	Missouri State University	M O	M.Acc.	Yes	Y e s	No	-
19.	Nicholls State University	LA	MBA**	Yes *	Y e s	Ye s*	Required
20.	Northern Illinois University	IL	M.Tax. M.Acc.	Y e s	Y e s	N o	- -

⁴ Religiously-affiliated universities

			MS Accounting	Yes		No	-
21.	Ohio University	OH	MBA* M.Acc.	No No	-	No Yes	- Required
22.	Oregon State University	OR	MBA**	Yes* *	Yes s	Yes s*	Required*
23.	Quinnipiac University	CT	MS Accounting	No	-	Yes s	Required
24.	Saint Louis University ⁴	MO	MBA* M.Acc	Yes Yes	Yes s	Yes Yes s	Elective Required
25.	Santa Clara University	CA	CAAP*	No	-	No	-
26.	Southern Illinois University Carbondale	IL	M.Acc.	No	-	Yes s	Required
27.	Stetson University	FL	M.Acc.	Yes	Yes s	No	-
28.	Texas A & M University	TX	MS Accounting	No	-	Yes s	Required
29.	Texas State University	TX	M.Acc. MS Accounting	Yes es	Yes s	Yes e s	Required Elective
30.	Truman State University	MO	M.Acc.	Yes	Yes s	No	-
31.	The University of Akron	OH	MS Accounting M.Tax.	Yes Yes	Yes s	No Yes	- Required
32.	University of Alaska Fairbanks	AK	MBA**	Yes* *	Yes s	Yes s*	Required
33.	University of Central Florida	FL	MS Accounting	No	-	Yes s	Required
34.	University of Connecticut	CT	MS Accounting	No	-	Yes s	Elective
35.	University of Denver	CO	MBA* M.Acc.	Yes Yes	Yes e	Yes s	Required Elective

					s	Ye s	
36.	University of Houston	TX	MS Accountin g	Yes	Yes	Ye s	Required
37.	University of Illinois at Chicago	IL	MBA* MS Accoun ting	No No	-	Ye s Ye s	Elective
38.	University of Kansas	KS	M.Acc.	N o	-	N o	-
39.	University of Louisiana at Monroe	LA	MBA**	No	-	No	-
40.	The University of Memphis	TN	MS Accountin g	No	-	Ye s	Elective
41.	University of Missouri	M O	M.Acc.	No	-	Ye s	Elective
42.	University of Nebraska at Omaha	NE	M.Acc.	No	-	No	-
43.	University of Nevada, Reno	N V	MBA* M.Acc.	Yes Yes	Y e s	Yes Yes	Elective Required
44.	University of North Carolina at Charlotte	NC	M.Acc.	No	-	No	-
45.	Uni ver sity of No rth Tex as	TX	MS Accountin g	No	-	Ye s	Required
46.	University of Oklahoma	O K	M.Acc.	No	-	Ye s	Required
47.	University of Richmond	V A	MBA**	No	-	Ye s*	Required*
48.	University of South Carolina	SC	M.Acc. M.Acc/J D-Dual	Yes Yes	Yes	No No	- -
49.	University of Southern California	C A	M.Acc. M.Tax.	Ye s Yes	Y e s	Ye s Ye	Required Required

						s	
50.	University of Tennessee at Chattanooga	TN	M.Acc.	No	-	Yes	Elective
51.	The University of Texas at Austin	TX	MBA* MPA	No No	-	No No	-
52.	The University of Texas at San Antonio	TX	M.Acc.	No	-	Yes	Required
53.	University of Virginia-McIntire	VA	MS Accounting	No	-	Yes	Elective
54.	University of Wisconsin-Madison	WI	M.Acc.	Yes	Yes	No	-
55.	Valdosta State University	GA	M.Acc.	No	-	No	-
56.	Virginia Polytechnic Institute and State University	VA	MACIS	No	-	Yes	Elective
57.	Weber State University	UT	M.Acc. M.Tax.	No No	-	Yes Yes	Elective Elective
58.	Western Kentucky University	KY	M.Acc.	No	-	No	-
59.	Wright State University	OH	M.Acc.	Yes	Yes	Yes	Required

Program:	Program Name:	Number of Programs:
M.Acc.	Master of Accountancy	31
MS Accounting	Master of Science in Accounting/Accountancy	20
MBA*	Master of Business Administration (with Accounting Concentration)	9
M.Tax.	Master of Taxation	5
MPA	Master of Professional Accountancy	2

MACIS	Master of Accounting and Information Systems	1
Integrated B.S./MPA	Integrated Bachelor of Science/Master of Professional Accountancy	1
CAAP*	Certificate of Advanced Accounting Proficiency	1
M.Acc/JD – Dual	Masters of Accountancy/Juris Doctor – Dual Degree	1
MBA**	Master of Business Administration (Without Accounting Concentration)	5
Total Programs		76

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