

HOW ACCOUNTING STUDENTS COMPARE TO BUSINESS STUDENTS ON CERTAIN ASPECTS OF THE AICPA CORE COMPETENCY FRAMEWORK

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ABSTRACT

A college of business at a large public comprehensive university has been assessing student outcomes on ten core competencies identified as essential to a business education. The skills in this assessment program are similar to those proposed by the AICPA Framework. Faculty focus groups analyzed each competency and identified underlying aspects that could be tested. Examinations were administered at the college level in the capstone course for the business core. The classes consist of students from all business majors.

When comparing accounting students to other business students, accounting students are weaker in understanding other business disciplines and recognizing the attributes of leadership. They are stronger in creativity and global awareness. Excel skills are about the same in both groups, which is of some concern considering the importance of Excel in accounting upper division courses and in the business world.