

January 2, 2019

MEMORANDUM

TO: Jennifer Bird-Pollan, Chair of the University Senate Council
Members of the Senate Council

FROM: Nicole Thorne Jenkins, Executive Associate Dean

SUBJECT: Awarding of academic credit based on third party test—ACC: 201, Introduction to Financial Accounting

Background

In early 2014, the American Institute of Certified Public Accountants (AICPA) began working with The College Board to propose an Advanced Placement (AP) Accounting course—Accounting Program for Building the Profession (APBP). At that time, over 125 colleges and universities agreed to accept the APBP credit and over 500 high schools confirmed their interest and capacity in offering the class. By 2017 the AICPA had a high school course curriculum and test completed and began deploying a training program with the help of University of Kansas and Western Kentucky State University for high school teachers. The AICPA also began working toward having APBP approved by The College Board. The College Board has offered preliminary approval for AP for APBP; however, they have suspended taking any new classes for the foreseeable future which has stalled the APBP course from moving forward. To not lose momentum, the AICPA is taking on the administrative efforts that would normally be fulfilled by The College Board—administering of the placement exam and reporting and certifying scores.

The faculty of the Von Allmen School of Accountancy in the Gatton College of Business and Economics met to discuss the awarding of academic credit in ACC 201, Introduction to Financial Accounting to all incoming students who earned a score of 80% or better on the APBP exam administered by the AICPA. The faculty reviewed all the materials prepared by the AICPA and their university partners and are confident that students who matriculate through the designed high school course and score well on the comprehensive exam will have demonstrated the acquisition of skills covered in ACC 201. The School of Accountancy would like to grant college credit to incoming freshman who have demonstrated mastery through this test for credit arrangement with the AICPA.

Challenge

Based on our investigation, including discussions with the Assistant Provost of Institutional Effectiveness, Chair the Senate Council and others, there appears to be no mechanism for awarding college credit toward a degree requirement using an exam of this type. The most similar situation to this one is covered by Senate Rule 5.2.1.1 *Accelerated Programs* which reads as follows:

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The College Board College-Level Examination Program (CLEP) Subject and General Examinations, the College Board Advanced Placement (AP) Examinations, the American College Testing Program Proficiency Examination Program (PEP) Subject Examinations, International Baccalaureate (IB) Program Examinations, and courses evaluated by the American Council on Education for which credit recommendations are made under the National College Credit Recommendation Service (NCCRS)_are recognized as appropriate credit for meeting degree requirements [US: 10/14/2002]. College Faculties and/or department Faculties representing the discipline, as designated by the Senate's Admissions and Academic Standards Committee (SAASC), shall determine and publish appropriate cut-off scores for the CLEP, AP, PEP and IB examinations and report them to the Office of Admissions and Registrar. [US: 9/13/82; US: 10/14/2002] No AP, CLEP or IB credit hours shall be letter graded. Rather, all such earned credit hours shall be shown on the student's academic record as course credit (CR). (See also SR 5.1.4) [US: 4/25/88, 3/9/98; 11/13/2017]

The faculty from the School of Accountancy are in support of awarding academic credit to students scoring 80% or above on the APBP test administered by the AICPA. If the Faculty Council agrees that this is a course for which credit should be awarded, we would appreciate receiving guidance on how we should proceed on this matter.

If there is any additional information that we can provide to assist the Council in its deliberation, please feel free to reach out to Dr. Urton Anderson or me.

cc: Simon Sheather, Dean

Urton Anderson, Director of the Von Allmen School of Accountancy
Sheila Brothers, Administrative Coordinator - Office of the Senate Council

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