There are major gaps in college accounting education today, with fewer than half of all programs teaching emerging topics, such as IT governance and cybersecurity, according to a new report by the American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA).

*Accounting Program Curriculum Gap Analysis Report* found mixed results for coverage of emerging and technology topics. While more than 60 percent of collegiate accounting programs are teaching topics like data analytics and IT audit, fewer programs cover cybersecurity, predictive analytics or System and Organization Controls (SOC).

Each of these topics could be covered more in-depth on the CPA Exam in 2024, pending the results of the current Exam Practice Analysis.

“The accounting profession is becoming increasingly reliant on the use of emerging technologies, information systems and data analytics. Businesses are increasingly seeking technology-related services and advice and it’s important for newly licensed CPAs to be adept in their knowledge, usage and skills,” said Sue Coffey, CPA, CGMA, CEO – Public Accounting, AICPA. “Accounting programs have a responsibility to assure their curricula and course offerings are setting students up for success in the profession.”

The report, which includes responses from more than 300 collegiate accounting programs, was intended to gain a broad picture of how accounting programs have incorporated new technology and other critical skills within their current curricula, especially as the AICPA and NASBA CPA Evolution initiative advances. The AICPA Governing Council and NASBA Board of Directors voted to advance CPA Evolution, which is intended to transform the CPA licensure model to better recognize the rapidly changing skills, competencies and technology knowledge required of CPAs. These skills will be reflected in the new Uniform CPA Exam in 2024.

Continued on page 2
ACCOUNTING PROGRAMS NEED CURRICULA UPDATES (CONTINUED)

“The gap analysis also has implications for State Boards of Accountancy,” said Dan Dustin, CPA, Vice President, State Board Relations, at NASBA. “It’s an opportunity for boards to review their current education rules and update them to align with the future of the CPA profession and the types of skills and tools that new licensees will be using as they begin their careers.”

Dustin noted that several state boards are already reviewing their standards for accreditation and what material should be taught in an accounting concentration.

Gaps in Technology Topics Exist

Though many schools are including technology topics within their programs, few offer in-depth education on each topic, with smaller programs even less likely to address them.

The report found that few programs offer extensive coverage of topics such as predictive analytics or SOC or skills such as digital acumen or understanding information security processes. Rather, they often touch on them in one or two class sessions in their Accounting Information Systems class, raising the possibility students aren’t receiving in-depth instruction on these critical topics.

The report also found substantial disparities by program size. Accounting programs with 50 or fewer majors are addressing core accounting knowledge and skills, including audit and tax, but are often not providing much of the technology-focused material the profession demands. Only 15 percent of these institutions are incorporating digital acumen into their curricula while just over 30 percent are teaching cyber-related and predictive analytics topics.

The report comes after the AICPA’s 2019 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits found that firms were increasingly hiring non-accounting majors to meet demand for advanced technology skills.

Opportunities for Accounting Faculty

AICPA has developed resources to help collegiate accounting programs enhance their curricula as the profession transitions under the new CPA Evolution licensure model. The Academic Resource Hub offers case studies, assignments, readings and webinars to help accounting educators ensure students are prepared to meet the needs of the marketplace. The Faculty Hour webcast series will provide CPA Evolution status updates and discussions on how to integrate data analytics, as well as systems and technology-related subject matter into accounting curricula.

In June 2021, AICPA and NASBA, with support of the American Accounting Association, will unveil a model curriculum to guide faculty in addressing the accounting coursework needed by those pursuing licensure under the new CPA Evolution model.
### CPA Examination Overview

#### Arkansas Statistics

**CPA Exam Summary: 2020 Q3**

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#### Overall Statistics

**CPA Exam Summary: 2020 Q3**

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### Jurisdiction Ranking for Arkansas

#### 37th CANDIDATES

#### 36th SECTIONS

#### 45th PASS RATE

#### 41st AVERAGE SCORE

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#### Arkansas Statistics

**CPA Exam Summary: 2020 Q4**

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### Jurisdiction Ranking for Arkansas

#### 38th CANDIDATES

#### 37th SECTIONS

#### 27th PASS RATE

#### 43rd AVERAGE SCORE
NEW INDIVIDUAL CPA LICENSES

The following individual CPA licenses were approved from August 1, 2020 through March 31, 2021:

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NEW FIRMS

The following firm CPA licenses were approved from August 1, 2020 through March 31, 2021:

StillPoint Accounting, LLC  Springdale, AR
Haley M. Gardner, CPA, PLLC  Conway, AR
Amy Aikman CPA PLLC  Russellville, AR
Juan Yan CPA, LLC  Springdale, AR
Marie Violeta Kelly PC  Dallas, TX
Brown Rogers & Co LLC  Little Rock, AR
Bernard Robinson & Co  Greensboro, NC
Thurman A. Crawford, CPA, LLC  Sherwood, AR
Diamond State Accounting PLLC  Little Rock, AR
Jay T Hoy CPA  Texarkana, AR
Accell Audit & Compliance PA  Tampa, FL
Probit Accounting, PLLC  Van Buren, AR
Schlaumberg Financial Consulting PLLC  Fort Smith, AR
Derek A Dodd, CPA, PLLC  Jonesboro, AR
Seay Firm CPAs  Pea Ridge, AR
J Eric Davis CPA PLLC  Benton, AR
Price and Associates CPAs, LLC  Tampa, FL
Ivy Tax and Accounting Inc  Little Rock, AR
Stambaugh Ness, Inc.  York, PA
Tracy L Lemon, CPA, PA  Greenbrier, AR
Matthew K Clark CPA PLLC  Jonesboro, AR
Tamara D Honeycutt CPA PLLC  Jonesboro, AR
Sarah M Bowden CPA PLLC  Jonesboro, AR
Adam B Jones PA  Little Rock, AR
Rickets Professional Group, PLLC  Little Rock, AR
Susan C. Anthony, LLC  Hot Springs, AR
Lori S Mayes CPA PLLC  Little Rock, AR
Clark D Dillard CPA PLLC  Wynne, AR
Charles F. Williams, LLC  Hot Springs Village, AR
JW HCJ Holdings, Inc  Jonesboro, AR
TL HCJ Holdings, Inc  Jonesboro, AR
SBS HCJ Holdings, Inc  Jonesboro, AR
Carla G Spainhour CPA PLLC  Bentonville, AR
HCJ CPAs & Advisors, PLLC  Little Rock, AR
James M. Moyna, CPA, PC  Libertyville, IL
Touchstone Tax & Accounting, PLLC  Hindsville, AR
Salt Creek Consulting & CPA  Benton, AR
JWGCPA, Inc  Jonesboro, AR
John David Goins, CPA, LLC  Texarkanas, AR
The Clatworthy Firm  Marvell, AR
Roy Jetton CPA PLLC  Ashdown, AR
F & L Tax Services, PLLC  Glenwood, AR
CPE REQUIREMENTS: Summary of Rule 13

GROUP STUDY
Minimum of 8 hours based on the 40-hour rule or 24 hours based on the 120-hour rule is required.

CONTENT
For those working public accounting, a minimum of 16 hours based on the 40-hour rule or 40 hours based on the 120-hour rule shall be completed in the following: Accounting/Attest, Accounting Ethics, or Taxation.

ENGAGED IN ATTEST/COMPILATIONS
If the licensee is engaged in attest or compilation functions, a minimum of 8 hours based on the 40-hour rule or 24 hours based on the 120-hour rule must be completed in Accounting/Attest.

ETHICS
All license holders must have at least 4 hours of Accounting Ethics in any 36 month reporting cycle. One of those hours must cover the Arkansas State Board of Accountancy Laws and Rules.

NEW LICENSEES
Licensees who receive their initial licensure during the current calendar year must obtain CPE hours prorated based upon the date of initial licensure. They are exempt from the ethics requirement until their first full year of licensure.

120-HOUR RULE REPORTING CYCLE
36 months immediately preceding the expiration date of the current license, for license renewals.

SPONSORS
CPE sponsors must be registered with NASBA. The certificate of completion must include the sponsor’s registry number. Professional accounting and legal organizations, accredited universities and colleges, firms, and government entities are exempt from the NASBA registry requirement.

RETIRRED
The following licensees were approved for retired status from August 1, 2020 through March 31, 2021:

Joy Abell Sherwood, AR Robert Hill Dewitt, MI
James Albright North Little Rock, AR Jill Hill Pine Bluff, AR
P.R. Alexander Melbourne, AR Larry Hunter Bryant, AR
Joyce, ARguello Hot Springs, AR Hugh Hyde Fayetteville, AR
Adelle Atha Fayetteville, AR Elizabeth James Cordova, TN
Linda Baker Hot Springs, AR Robert Jones Seguin, TX
June Barron Maumelle, AR Rebecca Kilmer Hensley, AR
Stephen Blood Tulsa, OK Mitchel Knapp North Little Rock, AR
Meneta Bodurtha Maumelle, AR Cathy, Lampe Cabot, AR
Jane Bown Roland, AR Patricia Leach Fayetteville, AR
Linda Burns Fort Smith, AR Lynelle Lehman Little Rock, AR
Michael Calloway Boerne, TX James Little Burleson, TX
John Christie Little Rock, AR Julie Lord Starkville, MS
Sandra Cole Cecil, AR Elizabeth Lovell Fort Smith, AR
Benny Cox El Dorado, AR Jan Luer Hot Springs Village, AR
Linda Denny Jonesboro, AR Clifford Lyon Van Buren, AR
Ru Elliott Memphis, TN Catherine Malcolm Little Rock, AR
Gerald Finckler Broken, AR Arrow, OK Cynthia Marsh Fort Smith, AR
Richard Fleming Benton, AR James McFall White Hall, AR
Erin Foster Pine Bluff, AR ChrisAnn McKinney Slide, LA
Andrew Frits Springdale, AR Philip Miley Farmington, AR
John Fulbright Little Rock, AR Andrew Moll Camden, AR
Pamela Fuller Little Rock, AR Donald Moore Little Rock, AR
Michael Gober Conway, AR Janet Mosebach Boise, ID
Tammy Goodwin Rogers, AR Richard Muse North Little Rock, AR
Robert Goslee Hot Springs, AR Richard Newberg Little Rock, AR
David Gray Lexington, TN Joe Pace Jonesboro, AR
Elizabeth Gray Lexington, TN Fred Patric Cedar Hill, TX
Carl Guthrey Jonesboro, AR Martha Patterson Houston, TX
Louise Guiterrez Little Rock, AR Carolyn Payne Benton, AR
Jansonius Hill Little Rock, AR Gary Perry Jonesboro, AR
Ann Prince Hot Springs, AR Paul Pruitt Springfield, MO
Gerald Ragland Van Buren, AR Alan Rainwater Harrison, AR
Robert Goslee Van Buren, AR Mark Renner Hot Springs, AR
Michael Gober Fayetteville, AR Tracy Rice Fayetteville, AR
Robert Goslee Little Rock, AR Carolyn Roberts Little Rock, AR
Richard Newberg Maumelle, AR Ru Elliott Claremore, OK
Joe Pace Bentonville, AR Cheri Salida Tyler, TX
Robert Goslee Little Rock, AR Robert Goslee Searcy, AR
Robert Goslee Hot Springs, AR Robert Goslee Elk Grove, CA
Richard Newberg Sherwood, AR Robert Goslee Little Rock, AR
Robert Goslee Little Rock, AR Robert Goslee Higden, AR
Robert Goslee Bentonville, AR Robert Goslee Harrison, AR
Robert Goslee Cabot, AR Robert Goslee Conway, AR
Robert Goslee Sherwood, AR Robert Goslee Shreveport, LA
Robert Goslee Little Rock, AR Robert Goslee Chelsea, OK
Robert Goslee Bentonville, AR Robert Goslee North Little Rock, AR
Robert Goslee Cabot, AR Robert Goslee Spring Hill, FL
Robert Goslee Little Rock, AR Robert Goslee Little Rock, AR

[Image of a clock and clipboard]
LICENSING REPORT FROM OXFORD ECONOMICS

For years, professional associations and regulatory boards lacked hard data that demonstrated the value of licensing. In 2020, the Alliance for Responsible Professional Licensing (ARPL) sought to fill that information gap by commissioning Oxford Economics to help better understand the nuanced impacts of licensing on professions and trade and vocational occupations. **Valuing Professional Licensing in the United States** includes a number of key findings:

- Across all professions and occupations, licensing is associated with a 6.5% average increase in hourly earnings, even after accounting for the job holder’s educational attainment, gender, and racial demographics.

- Among professionals in technical fields requiring significant education and training, a license narrows the gender-driven wage gap by about one third and the race-driven wage gap by about half.

- Those in trade and vocational occupations can expect a 7.1% hourly wage increase after becoming licensed, while those in a profession requiring advanced education and training can expect a 3.6% wage increase after becoming licensed.

Marta Zaniewski, VP for State Regulatory and Legislative Affairs for AICPA, summarizes the findings well: “Licensing impacts professions, occupations, and populations differently and is a clear driver of higher wages and stronger economies... These critical insights must be acknowledged as part of any thoughtful consideration of licensing policy.”

This report will be an important asset in our advocacy and communications efforts in 2021 and beyond. To that end, ARPL has created a central communications resource ([https://bit.ly/3thWyDW](https://bit.ly/3thWyDW)), providing tools and resources to help you leverage the report and its findings in your efforts on the ground.

**SURRENDERS**

The following licenses were surrendered from August 1, 2020 through March 31, 2021:

| Scott Abramson | Chicago, IL | Chad Henderson | Mustang, OK |
| Dian Bacon | Fayetteville, AR | Isis Hill | Fayetteville, AR |
| Michael Blalock | Dallas, TX | Jerry Horton | Little Rock, AR |
| Ed Bosch | Marion, AR | John Hudson | Overland Park, KS |
| Harry Burkett | Greenback, TN | Mark Johnson | Sugar Land, TX |
| Amy Clother | Sheridan, AR | Deborah Krusekopf | College Station, TX |
| Rebekah Disheroon | Farmington, AR | John Latham | Little Rock, AR |
| Justin Dugger | Carrollton, TX | Han Ngoc Le | Sachse, TX |
| Jenny Erickson | Honolulu, HI | Chan Lam Leong | Frisco, TX |
| Royce Erion | Little Rock, AR | Laura McClary | Denver, CO |
| Carlos Flecha | Bentonville, AR | Caitlin Murphy | Fort Worth, TX |
| Tanner French | Jonesboro, AR | Neal Olson | Indianapolis, IN |
| Mason Grashot | Little Rock, AR | Jeremy Satterfield | Irving, TX |
| Mike Nichols CPA Inc. | Topeka KS | Mike Nichols CPA Inc. | Cabot AR |
| Moreland and Company Inc. | Marietta GA | Moreland and Company Inc. | Lake Village AR |
| O’Connor & Drew P.C. | Garfield AR | O’Connor & Drew P.C. | Braintree MA |
| Orr, Lamb & Fegly, PLC | Little Rock AR | Orr, Lamb & Fegly, PLC | Jonesboro AR |
| Patterson Hardee & Ballentine PC | Wynne AR | Patterson Hardee & Ballentine PC | Franklin TN |
| Potts & Company CPAs, LLC | Atlanta GA | Potts & Company CPAs, LLC | Fort Smith AR |
| Steve Hix CPA Firm, P.A. | Jonesboro AR | Steve Hix CPA Firm, P.A. | Little Rock AR |
| T. WAYNE OWENS & ASSOCIATES, PC | Rapid City SD | T. WAYNE OWENS & ASSOCIATES, PC | Augusta GA |
| Marianna AR | Levisville AR | Marianna AR | Little Rock AR |
| Thomas S Lovett CPA PLLC | El Dorado AR | Thomas S Lovett CPA PLLC | Little Rock AR |
| Van Moore & Company P.A. | Little Rock AR | Van Moore & Company P.A. | Cordova TN |
| VAWTER, GAMMON, NORRIS & COMPANY, P.C. | Fort Smith AR | VAWTER, GAMMON, NORRIS & COMPANY, P.C. | Phoenix AZ |
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Moving? Please Notify the Board Office of Your New Address

The rules and regulations require all licensees to notify the ASBPA of all such changes by sending a change of address form to the office. Please include a street address to facilitate any express mail deliveries. Click [here](#) to change your address, or complete and mail in the form below:

Name: ______________________________________________________________

Employer: ____________________________________________________________  License#: ______________

Old Address: _________________________________________________________

New Address: _________________________________________________________

Phone: ________________________________________  Email: ________________________________

Signature: _____________________________________________________________  Date: _________________

Please Mail to:  Arkansas State Board of Public Accountancy

101 East Capitol, Suite 450, Little Rock, AR 72201