



Recent Accounting Graduate Feedback for High School Educators

To gain an understanding of the students' perspectives on the use of technology in their accounting education, a task force of recent graduates employed by SVA was assembled and interviewed on their experiences. The results of the conversations may be helpful in identifying areas for improvement in both the high school and college level accounting curriculum.

The Task Force

MIKE – Osseo High School (300 students) Attended an accounting class in High School, attended college at St. Norberts and then UW Milwaukee


Adam – Catholic Memorial High School in Milwaukee (950 students), one accounting class was offered but he didn't take it. He attended college at UW-LaCrosse. His uncle is a CPA and encouraged him to seek this as a career while in college.

Andy - High school in Appleton (1,400 students). He attended the accounting class but it was rather basic (balance your checkbook). He attended college at UW-Madison. His dad is a CPA and sister is an accountant. He liked his first accounting class which

Paula - Fond du Lac High School (2,300 students) She attended 2 accounting classes. After she took the first class, she really liked it and knew she wanted to be an accountant. She obtained both her Bachelor's and Master's degrees at UW-Whitewater.

High School

When asked about their exposure to technology during their high school education, the students commented:

- Technology was generally absent from the accounting classroom.
 - All of the high schools had a computer lab but it was not used very much.
 - Most took a basic Microsoft Office class that introduced them to Excel, but they wished they had more exposure to Excel, especially within their accounting class. Homework assignments could have been completed in Excel to provide time working with the software.
 - One of the graduates completed an exercise in which they did the books for a fictitious organization. This was interesting and helpful as they had to manually account for invoices and checks on green bar paper. The exercise would have been even better if it were completed using accounting software rather than paper to emulate a "real world" experience. All of the students agreed that this type of exercise would be worthwhile as an introduction to accounting, ideal for high school.
 - One member had to complete a form 1040EZ as a part of their final exam. He felt this was good "real world" exposure.
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College

The graduates had more exposure to technology in college. However, it still may not be enough to prepare them for their careers:

- Microsoft Excel was a tool that most of the students used in college. Whether required or not, everyone completed some homework in Excel.
- All but one of the graduates had taken Accounting Information Systems, but they had mixed opinions on the quality of this course.
- The graduate who completed the exercise in high school in which they did the books for a fictitious organization completed the same exercise using Peachtree in an Information Systems course in college. This really helped her understand how the case study completed on paper translated to entries in the accounting software.
- Another graduate had exposure to Peachtree, Net Suite (more advanced accounting software offered in the cloud), Access, and Excel in their required Accounting Information Systems course
- In an auditing class, one student had an assignment that involved using software called IDEA. This is a data extraction tool used to pull sample data for the audit. They were pleased to find this same tool was used in public accounting.
- At one university, the Accounting Information class focused on the Microsoft Office suite (Excel, Word, Powerpoint and Access). Within this class, they learned some higher level Excel functions which have been very helpful. Additionally, they actually programmed a business application in MS Access.
- A couple of the graduates had participated in the Volunteer Income Tax Assistance (VITA) program where they were exposed to a tax preparation software called Tax Wise. None of them had assignments that involved tax software in their college coursework.
- One of the students claimed that they had NO exposure to software during their education. They never used Excel and did everything on paper. They also did not offer an Accounting Information course so he took another Office class to enhance his knowledge.
- One graduate reported that they were required to do a tax research project and then write a letter to the client with recommendations. This was very beneficial as it taught them the basics of doing effective research. Adding the communication piece was also invaluable as they are required to write correspondence to clients regarding accounting related issues.

Software Used at SVA (regional public accounting firm)

Once the graduates started their careers at SVA, they had to learn many new software packages in order to provide accounting services to our clients. The software they use in their every day jobs include:

- Pro System – Client write up software used for General ledger, after-the-fact Payroll, Bank Reconciliation, Financial and Payroll Reporting, Amortization, Computer Checkbook, Accounts Receivable, Accounts Payable, Payroll Check Writing, Direct Deposit, Job Costing, and more.
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- GoSystem Tax – Tax preparation software with built-in electronic filing (e-filing) capabilities.
- FAS – Fixed asset software with advanced depreciation calculations
- Quickbooks – Accounting software preferred by small businesses
- Peachtree – Another accounting software package used by small business
- MS Excel – Microsoft’s spreadsheet software – by far the most widely used by accountants
- MS Word – Microsoft’s letter and document creation software
- MS PowerPoint – Microsoft’s presentation software
- T Value (amortization) – Software used to create amortization schedules
- CheckPoint – research for tax (UW Madison offered a grad class for this)

Technology they would have liked to have learned:

While the graduates all had different experiences throughout their high school and college years, they had thoughts on what technology should be included in accounting curriculum.

- MS Excel should be used in every accounting class. It needs to be introduced in High School and expanded into advanced functionality in college. Likewise, they need to learn more advanced Excel functions. Examples include: sum, concatenate, text to columns, import data, cell formatting, paste special, shortcuts, mass formatting, nested ‘if’ statements, adding an error message, vlookups, sorts, and filtering.
- All graduates, whether headed to public accounting or private industry as a career path, need a basic knowledge of accounting software (e.g.what reports should be run, how transactions are processed, what entries are created, etc.). The graduates felt that an introduction during High School would be appropriate.
 - Quickbooks is very popular in the business world and they would have liked to have learned how to use it before starting their jobs. In public accounting, clients often provide a Quickbooks file and then they need to print the reports, do the bank reconciliation, enter journal entries, etc.
 - Peachtree is also a good choice as it does require more accounting knowledge to operate. The brand is not important as they all work similarly.
- For students taking auditing in college, an introduction to client write up software such as ProSystem, would have been very beneficial. Another option would be Case Ware.
- Additionally, college exposure to tax software, such as GoSystem Tax, would help them understand how taxes are completed in the “real world.” The brand of the software does not matter as long as the functionality is similar.
- In college, a chance to use a tax research software like CheckPoint would give them an idea of how accountants find answers.
- Writing is very important, especially as it relates to the accounting profession. Otherwise, most writing was too general to be applicable.



Advice to the Educators

The graduates had many fond memories of their educational experience. In closing, they were asked what advice they would give to the educators to help them improve.

- All stated that even with their limited exposure to technology during their education, they were more knowledgeable than their professors on general computer use and felt that many educators are falling behind. They believe that many educators need to invest the time to get “up to speed” on accounting technology (specifically Excel and accounting software) and seek out additional education when needed.
- Teachers need a better understanding of how accounting is performed in the “real world” and develop curriculum that prepares students for the business. Theory is important but practical experience is beneficial too.
- After high school, some students who don’t go on to college find themselves performing basic bookkeeping services (AP entry, payroll entry, etc.) when working in an office. Knowledge of accounting software during high school would have helped them prepare for their jobs as well.
- The graduates believe that budget constraints have limited what technology accounting educators can buy for the classroom, but schools need to understand that technology is not a good place to cut. It is required in the workforce today and not using it in school only places the student at a disadvantage.
- Some educators are slow at using technology in the classroom. They would like to see them stop using transparencies and use PowerPoint, Excel, and Adobe Acrobat (pdfs).

