

Diffusion of Innovation and Adoption Rate of the AICPA Model Tax Curriculum

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ABSTRACT

The American Institute of Certified Public Accountants (AICPA) recently revised its Model Tax Curriculum (MTC). The Model Tax Curriculum provides a format which links its key objectives of the AICPA as well as provides support for AACSB assessment. Although not required to be adopted by accounting programs, the AICPA MTC does provide a structure for conducting the required income tax course. While most universities offer more than one tax course, the AICPA is concerned about the course content for colleges which offer only one tax course as part of their accounting program. This study examines the adoption rate of the MTC by using a survey in which participants are asked about their intent to adopt the recent revisions to the MTC.

The tax educators associated with all four-year colleges and universities (C&U) in Texas, Louisiana, Arkansas, Oklahoma, and New Mexico comprised the survey population. These five states were chosen as they comprise the membership of the Southwest Region of the American Accounting Association. Hasselback's 2008-2009 Directory was used to determine the schools in the region that offer a tax course in their undergraduate accounting program. The faculty member designated as having a teaching/research interest in tax was included in the survey. When no tax designation was available, the survey was forwarded to the chair of the accounting department with a request to forward it to the appropriate person.

Regression analysis determined if a correlation exists between the independent and dependent variables. Descriptive statistics such as mean, standard deviation, and t-test were calculated and evaluated. Sampling distribution for the difference in means or ANOVA was included as appropriate.

This study examines the rate of adoption of the AICPA's recently revised Model Tax Curriculum. The revised MTC is seen as an innovation and the rate of its adoption is relevant to the AICPA. The research framework for determining the rate of adoption is the diffusion of innovation theory and the theory of planned behavior. The C&U accounting programs surveyed provide responses indicating their intent to adopt or not adopt. For those schools which have or will adopt, the survey is designed to answer the question of when the adoption occurs.

The results of this survey provide valuable feedback to both the AICPA and accrediting bodies such as AACSB and SACs. The willingness to adopt, as evidenced by the rate of adoption, concepts such as the Model Tax Curriculum should inform the AICPA as to the importance of keeping the MTC current and relevant.

References furnished upon request.