It is typical of universities to regularly overhaul the curriculum of accounting degree programmes both at the undergraduate and postgraduate levels of study. Professional accountancy bodies also review their syllabus over time. In addition, it is common practice by professional accounting institutes, to grant exemptions to holders of accounting degrees, in writing professional exams. As such, it becomes intellectually stimulating to examine, on one hand, the cause(s) of regular curriculum review for both academic and professional accounting programmes, and on the other hand, the interconnectedness between the two. This research therefore provides answers to address these curiosities. The study obtained data through a survey research carried out in Nigeria. Samples were selected from six-subgroups to represent two major groups; Accounting Lecturers in Nigerian universities, postgraduate and undergraduate accounting students represented the academic accounting education group; while accountants in industry, tutors and students of professional accountancy exams represented the professional accounting education group. Techniques in statistics such as mean, standard deviation, correlation, regression, T-test and ANOVA were used to explore the relationships among variables at 5% significance level. Empirical findings were that the factors influencing curriculum design for academic and professional accounting education do not significantly differ. The research recommends that for accounting as a discipline to maintain relevance, it has to keep evolving with the changing environment.

keywords: accounting education, benchmarking, curriculum design, expectation gap, nigeria, syllabus.