

University of Mississippi

eGrove

---

Newsletters

American Institute of Certified Public  
Accountants (AICPA) Historical Collection

---

3-1991

## Accounting Educators: FYI, Volume 2, Number 4, March, 1991

American Institute of Certified Public Accountants. Relations with Educators Division

Follow this and additional works at: [https://egrove.olemiss.edu/aicpa\\_news](https://egrove.olemiss.edu/aicpa_news)



Part of the [Accounting Commons](#)

---

## Change Commission Awards \$1.2 Million To Six Universities

Meeting January 18 in Los Angeles, the Accounting Education Change Commission awarded grants totaling nearly \$1.2 million to six universities. The grants are to help implement innovative changes in the universities' accounting curricula, according to Doyle Z. Williams, commission chairman. The universities receiving grants are Arizona State University, the University of Chicago, the University of Illinois at Urbana-Champaign, North Carolina A&T State University, the University of Notre Dame, and the University of Virginia.

The recipients were selected from among 50 applications. "We funded some outstanding projects. Unfortunately we could not fund all the good proposals," Williams said. He added, "These projects will develop fundamental changes in the way accounting is taught. The prospects for change are exciting."



Arizona State plans a major revision of its accounting courses. Central to the proposed curriculum revision is the goal of creating an environment in which the student is an active participant in the learning process. An equally important objective of the program will be to develop in graduates the ability and motivation for life long learning. Key components of the curriculum include (1) restructuring introductory accounting, (2) providing an information systems foundation for upper-

division accounting courses, (3) adopting a laboratory science model of instruction, and (4) incorporating a heavy reliance on the case method. The School of Accountancy at Arizona State has formed a structure to implement this project, including a steering committee, a project coordinator, subject area task forces, and evaluation and outcome measurements. The School plans to disseminate the results of its project through a monograph, program reports, conference and symposium presentations, articles and inter-university faculty interaction.

The University of Chicago Graduate School of Business project focuses on a user orientation in an MBA curriculum. Its program is aimed at highly sophisticated users of accounting information. The goals of the program are to provide students with both substantial technical accounting content and a decision focus, to teach research and communication skills and to emphasize the environment in which business decisions based on accounting information are made. The proposed curriculum is organized into three modules: Financial, Managerial, and Strategy. The first two modules contain one introductory course and one or two elective courses. The Strategy module contains five elective courses. The user orientation will begin in the introductory courses, and these are designed to ensure that students understand the



philosophy, terminology and conventions underlying the preparation of internal and external accounting reports. The largest component of the project is the development of new teaching materials (lecture notes, readings, assignments and cases) to implement the user orientation.

(continued on page 3)

### Accounting Submissions Encouraged

## EDUCOM Software Awards Competition

EDUCOM, the national organization for academic computing, has announced that its 1992 software awards competition will focus on accounting, among several other disciplines.

Formerly the EDUCOM/NCRIPTAL Higher Education Software Awards Program, this competition is organized by EDUCOM to foster the improvement of software quality and the criteria for its evaluation.

The competition is held in two divisions:

- Product Division: Awards given for original academic software designed to improve student learning.
- Curriculum Innovation Division: Awards given for the innovative

application of software (existing or original) to address important student learning problems.

"Best" and "Distinguished" awards are given in both divisions. Winners receive a significant monetary prize and are invited to participate in the awards ceremony at EDUCOM's annual conference. Since 1987, 91 projects have received awards.

To request entry forms and further information, contact Deanna Migut, Awards Program, 2400 School of Education, University of Michigan, Ann Arbor, Michigan 48109-1259; telephone (313) 763-5325 (E-Mail: Deanna\_Migut@UM.CC.UMICH.EDU).

### *In This Issue...*

Accountants' Database . . . . .	2
Microcomputer Integration at DePaul . . . . .	2
Readings for CPAs in Industry . .	2
"Audio Tutor" for Introductory Students . . . . .	3
Selecting Accounting Software	3
NCRIPTAL: Accent on Teaching and Learning . . . . .	back

## THE ACCOUNTANTS' DATABASE

Electronic databases, available by subscription and connection via telephone lines, can help you sort through quantities of information quickly and locate exactly the article or reference you need easily. Over 500 on-line information services are available; collectively they offer over 1,700 databases. These resources contain data on industries, corporate files, historical stock quotes, financial statements, research reports and statistical comparisons of thousands of companies. The services can help expand analytical reviews and assist in research and planning. Fees generally include set-up charges, subscription and monthly charges as well as telephone and access costs. Most services can be accessed with a PC equipped with a modem connected to a standard telephone line; a printer is an extremely useful, though not essential, peripheral.

One important database of general interest to accountants and accounting educators is the *Accountants' Database*, produced by the AICPA Library Services Division. This database is available on ORBIT; for more information on subscribing to ORBIT, call the service at one of the numbers below. Following is a brief summary of the important facts pertaining to the *Accountants' Database*.

### Accountants' Database Facts

On-line service	: ORBIT Search Service 8000 Westpark Drive McLean, VA 22102 Tel.: (800) 456-7428 or (703) 442-0900
Producer	: American Institute of Certified Public Accountants, Library Services Division. Contact: Linda Pierce (212) 575-6326
Printed equivalent Scope	: <i>Accountants' Index</i> Worldwide English language literature of accounting, auditing, data processing, financial management, investments and securities, management and taxation. Special businesses and industries are also included.
Years of coverage	: 1974 to present
Frequency of update	: Quarterly
File size	: 231,084 as of 9/90 4,000 records each update (approx.)
Source documents	: 80% journal articles (327 current journal titles); 20% books, pamphlets, etc.
Unit record	: Citation and assigned terms

(continued on back page)

### A Case Study

## Microcomputer Integration at DePaul

For the past few years, the School of Accountancy at DePaul University in Chicago has been in the process of upgrading the quality of computer integration in their curriculum. The experience has been documented in the form of a case study, written by John Ahern, Jr., John McEnroe and Elizabeth Murphy, of DePaul's faculty.

The case study describes the actual implementation, including student and faculty preparation, a general description of classroom assignments, an evaluation of the process, and future plans. The chronology begins in the Spring of 1987, when DePaul's School of Accountancy developed a computer needs assessment study and outlined the school's PC hardware and software needs over a three-year period.

Focusing on issues of microcomputer literacy and spreadsheet applications, the initial faculty response was one of concern. Specifically, problems were seen in terms of the time required to teach and integrate spreadsheet training and the general lack of proficiency and spreadsheet use among the accounting faculty itself. These problems were addressed through a decision to provide training in spreadsheet

(continued on back page)

### A Comprehensive Resource

## Readings for CPAs in Industry

The AICPA Industry Committee has recently released a multi-volume publication entitled *Selected Readings for CPAs in Industry—January–June 1990*. Volume I, *Management*, and Volume II, *Technical*, are the latest in a series of books containing reprints of recently published managerial and technical articles of interest to CPAs in business and industry. These books bring together, in one convenient place, current and comprehensive information arranged by topics. The format is designed to be of value not only to industry CPAs, but to educators and students in the field.

The articles, taken from leading business and professional journals, address a wide range of topics that relate to the broad scope of professional responsibilities carried out by the industry CPA. In selecting articles to be included, the committee looked for those that presented ideas that were innovative, practical, and widely applicable.

*Selected Readings* is published semiannually to disseminate timely and important information about trends and techniques.

The volumes are available individually (Volume I—order number 090014; Volume II—order number 090013) for \$28 each, or together (order number 090015) for \$40. (Non-member prices slightly higher.) Shipping and handling charges are extra. They may be ordered directly from the AICPA Order Department, telephone (800) 334-6961 or, in New York, (800) 248-0445. For more information on the materials, you may contact AICPA Industry Committee staff aid Tom Lemmon at (212) 575-6439.

These new materials will be designed to focus on accounting topics from a business decision-perspective, and they will be readily transferable to other institutions; the school will establish formal mechanisms for such dissemination.



In a joint project, the University of Illinois at Urbana-Champaign and the University of Notre Dame will develop a curriculum designed to make students become critical thinkers and to take an active role in the learning process. Using a contracting framework, the program will integrate the accounting curriculum with general education requirements and with general business courses. The faculty will design a system to incorporate both technological features of the practice environment and research findings into the classroom materials.



North Carolina A&T State University will emphasize the enhancement of professional awareness, the development of

problem-solving skills, the improvement of communication, interpersonal and leadership skills, and the promotion of computer reliance. A highlight of their project is a program to establish student-mentor relationships. Such non-course-specific activities are aimed at providing students with an accounting-specific orientation to the expectations of faculty and future employers. In addition, course-specific activities are designed to address professional awareness issues and the interrelationships between and the relevance of the subject matter presented and the skills and knowledge acquired in previous learning situations.

The McIntire School at the University of Virginia is moving to a five-year program for students who wish to obtain a comprehensive technical education in accounting. The school will shift its focus from the narrower objective of preparing students for the CPA exam to the broader objective of producing graduates who have the capabilities that are necessary for ultimate success as accounting professionals. Through the use of cases, accounting classes



will explore a limited number of topics in depth, so that students can develop a thorough understanding of the principles involved. This will also allow an emphasis on developing basic capabilities such as communication and interpersonal skills. In addition, McIntire expects to continue developing its curriculum to further integrate the computer and to incorporate more sophisticated hardware and software.

These grants represent the second and, at this point, final round of funding activities envisioned when the Accounting Education Change Commission was organized in 1989. The AECC is funded by the six largest international public accounting firms to promote improvements in accounting education. The 18-member Commission is comprised of educators, business executives, and representatives of accounting firms.

For more information about the AECC or any of the funded projects, contact Dr. Gary Sundem, Executive Director, Accounting Education Change Commission, 365 Ericksen Avenue, NE, #327, Bainbridge Island, Washington 98110; telephone (206) 842-9489.

#### CPA EXAM GRADERS NEEDED

The AICPA's Examinations Division is seeking CPAs and JDs to assist in grading future Uniform CPA Examinations.

The exam is given twice a year, in May and November. The grading period begins two to three weeks after the exam is given and continues for about six weeks. Graders must provide a minimum of three seven-hour days each

week, excluding Sundays. All grading is done at the AICPA's office in New York City.

For additional information and an application, write to:

**AICPA Examinations Division  
1211 Avenue of the Americas  
New York, NY 10036**

#### An Innovative Approach

### “Audio Tutor” for Introductory Students

Curtis DeBerg at California State University at Chico has created a “portable tutor” for introductory financial accounting students. The tutorial consists of four one-hour cassette tapes and a study booklet. It covers 14 topics generally included in introductory financial accounting courses.

“This tutorial is designed especially for introductory accounting students who are having difficulty with basic concepts,” DeBerg said. For more information, contact DeBerg at the Department of Accounting and Management Science, College of Business, California State University at Chico, Chico, California 95929-0001; telephone (916) 898-8111. [The AICPA has not tested or evaluated this product, and does not endorse its use or take any position on its usefulness.]

#### Computerized Guide Available

### Selecting Accounting Software

A computer-based software analysis program entitled *The Accounting Library* has recently been introduced by Solutions Inc. This package allows users to identify accounting requirements and compare these within a list of 70 different accounting packages. *The Accounting Library* is designed to help in the analysis, selection and installation of the accounting package most appropriate to the user's specific needs. Products referenced in *The Accounting Library* function in a variety of computing environments, including DOS, Macintosh, LANs, and Unix. For more information, contact Solutions Inc., 587 South Lake Boulevard, Richmond, Virginia 23236; telephone (804) 794-3100. [The AICPA has not tested or evaluated this product, and does not endorse its use or take any position on its usefulness.]

## An Important Resource

# NCRIPTAL: Accent on Teaching and Learning

The National Center for Research to Improve Post-secondary Teaching and Learning (NCRIPTAL) is funded at the University of Michigan by a grant from the U.S. Department of Education's Office of Educational Research and Improvement and the University of Michigan. NCRIPTAL publishes an irregular series of *Accents*, summarizing current issues and findings on teaching and learning in higher education. These two- to three-page briefs address such topics as:

- Helping teaching and learning centers improve teaching.
- Why does it take "forever" to revise the curriculum?
- Assessing growth in thinking in college courses: A caveat.
- The computer revolution in teaching.
- Administrative barriers to improving undergraduate education.
- Teaching thinking in college.
- What are academic administrators doing to improve undergraduate education?
- Bridging the gap between education research and college teaching.
- Personal growth as a faculty goal for students.
- Faculty performance appraisal: A recommendation for growth and change.

Single copies of these documents are available free from NCRIPTAL if the request is accompanied by a self-addressed stamped envelope. In addition to these briefs, NCRIPTAL publishes a number of reports and monographs covering a wide range of important issues in teaching and learning. For

more information, contact NCRIPTAL at 2400 SEB, The University of Michigan, Ann Arbor, Michigan 48109-1259; telephone (313) 986-2741.

## **Accountants' Database** (continued from page 2)

Structure of assigned index terms	: Hierarchical (controlled vocabulary)
Document availability	: Members of the AICPA and special libraries may borrow items listed in the <i>Accountants' Database</i> from the AICPA Library.
ORBIT rate	: \$88/hour, connect time \$47/on-line print, \$52/on-line full or tailored, \$56/off-line print, \$61/off-line full or tailored
User aids	: <i>ORBIT User Manual for Accountants, July 1989</i> , available from ORBIT Search Service. <i>Accountants' Index Master List of Subject Headings</i> and <i>AICPA Library Classification Schedule</i> , available from AICPA Order Department. <i>Journals List</i> , by title and subject, available from AICPA Library Services Division.

## **DePaul** (continued from page 2)

use outside of traditional accounting classes; specific training courses were offered to faculty and students alike by computer lab personnel at other times. Students received a tuition-free, six-hour training session and were provided with materials at a nominal fee (through the financial support of the School of Accountancy's alumni organization). Students were required to successfully pass this course in order to maintain registration in the financial accounting course.

The spreadsheet task was integrated into Intermediate I and II Financial Accounting courses as well as Advanced Financial Accounting. The assignments in general focused on a bond amortiza-

tion schedule in Intermediate I, a lease amortization in Intermediate II, and a consolidation problem in the advanced course. Students were required to solve the problems manually first, and then to input alternate assumptions to the spreadsheet in order to demonstrate the ease of alternate analyses.

A follow-up evaluation of the integration exercise found that the vast majority of students attended the PC training and found it helpful when performing their assignments. In particular, the students praised the availability of university-wide computer facilities, both in PC classrooms and labs.

In summarizing the case study, the

authors note that the school is continuing its computer integration program, with particular attention to spreadsheet training alternatives, by monitoring classroom applications, increasing the use of spreadsheets in all accounting areas of specialization, and reviewing computer integration needs at a graduate level. This material should prove interesting to accounting programs and departments concerned with the increasing necessity to use desktop computing capabilities.

For more information, write to Dr. John Ahern, Jr., Director, School of Accountancy, DePaul University, 25 East Jackson Boulevard, Chicago, Illinois 60604-2287; telephone (312) 362-8776.