

University of Mississippi

eGrove

---

Newsletters

American Institute of Certified Public  
Accountants (AICPA) Historical Collection

---

1-1992

## Accounting Educators: FYI, Volume 3, Number 3, January, 1992

American Institute of Certified Public Accountants. Academic and Career Development Division

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



Part of the [Accounting Commons](#)

---



## ORGANIZATIONS FOCUS ON IMPORTANCE OF TEACHING

The Fall 1991 issue of *Newsline*, the newsletter of the American Assembly of Collegiate Schools of Business, carried a long article pointing out that, increasingly, "professors in U.S. business schools are being asked not only to spend their required number of hours in the classroom, but also to teach their classes with skill and creativity." In discussing the funded activities of those schools which received grants from the Accounting Education Change Commission (in the most recent issue of *Insight*), Illinois CPA Society Executive Director Martin Rosenberg states that "something that could stop this revolution [in accounting education] in its tracks . . . is an attitude on the part of many university administrations to not reward either financially or with tenure those teachers who concentrate their efforts on improving the quality of education." Some states are reacting to this threat: Maryland recently approved a Quality Higher Education Initiative to provide funds to support the development and maintenance of superior accounting education.

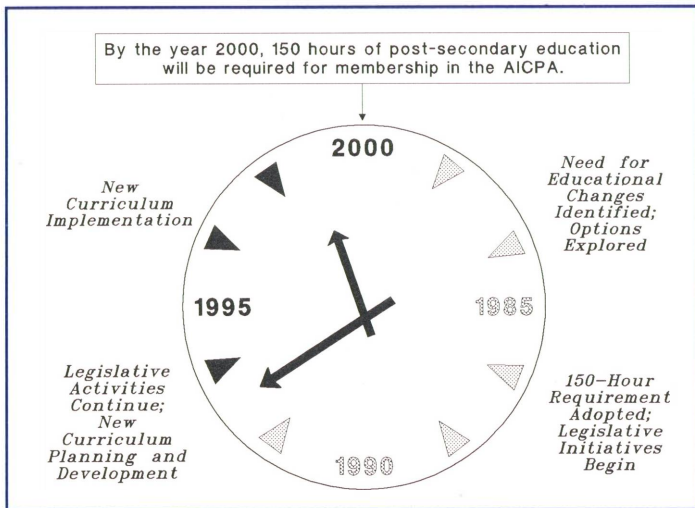
Through programs like the annual Accounting Educators Mini-Conference (coming up in November) and continuing professional education for accounting educators (see page 3), the AICPA is working to support faculty members who, though they may be expert in their fields, have not had a great deal of training in the fundamentals of teaching or in the use of innovative teaching techniques.

The Consortium on Quality Accounting Education, formed a year ago in response to the AICPA's Position Statement on Accounting Education, is a forum in which a variety of accounting organizations (professional and educational) discuss approaches to difficult problems. By working together, the accounting profession and accounting educators can assure the quality education the CPAs of tomorrow will require. ■

### *In this Issue . . .*

FASB Offers Teaching Aids . . . . .	2
News & Notes . . . . .	2
Upcoming Conferences and Meetings . . . . .	2
1992 AICPA CPE Programs for Accounting Educators . . . . .	3
Creating Support for Academic Technology . . . . .	4

By the year 2000, 150 hours of post-secondary education will be required for membership in the AICPA.



*The AICPA expects that by the end of 1992, most jurisdictions will have made progress toward adoption of the 150-hour requirement. It's not too soon to start planning for a new curriculum!*

### Member Input Solicited

## Subcommittee Studies 150-Hour Curriculum Models

The Curriculum and Instruction in Accounting Education Subcommittee of the Academic and Career Development Executive Committee has created a special task force to explore current models for 150-hour programs and to encourage the development of effective alternatives. A particular focus of the working group will be to consider ways in which four-year liberal arts colleges can successfully adapt to the new requirement.

The task force members are Subcommittee Chair Barron Harvey (Howard University, Washington, DC), Susan Hass (Simmons College, Boston), Linda Nichols (Texas Tech University, Lubbock) and Anthony Pustorino (Pace University, New York City). At their recent meeting, the group received a large collection of material representing the bulk of current thinking in this crucial area, and is actively seeking to expand on this resource. As it continues its work, which will culminate in the issuance of a compendium of alternative approaches, the task force requests educators to forward questions or suggestions to staff aide Stephen J. Anspacher at the AICPA offices. ■

## FASB Offers Consolidation Transparencies to Educators

The Financial Accounting Standards Board will send to accounting educators, on request and without charge, materials designed to assist in teaching the issues and alternatives raised in the FASB Discussion Memorandum, *Consolidation Policy and Procedures*. The materials consist of hard-copy masters for 28 transparencies. The transparency masters were prepared by Paul Pacter, Professor of Accounting at the University of Connecticut, who wrote the Discussion Memorandum for the FASB.

The 28 transparencies cover why the FASB undertook the project, the fundamental issues, the definition of control, three basic concepts of consolidated financial statements, illustrative computations to apply the three concepts when a subsidiary is acquired

in a single transaction and when it is acquired in a step acquisition, examples of intercompany profit elimination under the three concepts, financial statement display alternatives, conformity of accounting policies, and deferred income taxes in consolidation. Three of the transparencies are associated with other Board projects related to consolidations, namely disaggregated and new basis of accounting.

Accounting educators who would like a copy of the transparencies should write to: Ms. Darlene Young, Financial Accounting Standards Board, P.O. Box 5116, Norwalk, CT 06856-5116. Single copies of the discussion memorandum are available on written request to the FASB Order Department, File Reference 107A, at the foregoing address.

## Upcoming Conferences

Third Annual National Conference on **Problem Solving Across the Curriculum**, June 18–20 at Wells College, Aurora, New York. Contact Sharon Gallagher, SUNY Training Center, 750 East Adams Street CWB 343, Syracuse, NY 12310; telephone (315) 464-4078.

This conference offers opportunities for faculty to exchange ideas about teaching problem solving and critical thinking in all curriculum areas. Presentations will be made in the areas of problem-solving heuristics, teaching styles and learning styles, and developing learning skills, among others. A "Hall of Innovation" will display curriculum ideas and effective techniques for teaching problem solving.

Eighteenth Annual **Community College Accounting Educators' Workshop**, October 16–17 at the Summit Hotel, Dallas, Texas. Contact the Center for Professional Development, Texas Tech University, P.O. Box 42102, Lubbock, TX 79409; telephone (806) 742-3170.

Topics and issues will include para-accounting programs, learning styles, teaching tax accounting, electronic lectures, using software packages to teach, alternative funding sources for accounting programs, and more.

Fourth Annual Asian-Pacific Conference on **International Accounting Issues**, November 22–25 in Dunedin, New Zealand. Contact Ali Peyvandi, Cal State Fresno, Fresno, California 93740; telephone (209) 278-2921.

Discussions and workshops will be presented on issues such as cross-cultural studies in international accounting, research, education practice, the impact of advanced technology on international accounting, comparative ethics in international auditing and business, and related international topics (foreign currency translations, consolidated financial statements, and international taxation).

## News & Notes

The *Chronicle of Higher Education* recently noted that Cornell University has developed a **Learning Technologies Program** to teach faculty members how to use computers in their courses. The program does not focus on writing new software, but instead seeks to acquaint instructors with the potential for use of existing software in their courses. The Cornell program, which is supported by Apple Computer, is being offered on a regional basis beginning early this year. For more information, contact Carrie Regenstein, CIT-220 CCC Garden Avenue, Cornell University, Ithaca, NY 14853-2601; E-Mail: CER@CORNELLA.

The Conference Board predicts that **competition for the services of CPAs may increase** as industry enters an era of increased risk, more complex reporting requirements, and computerization of recordkeeping. This environment is leading to a heightened sense of status and job satisfaction.

The report, funded by KPMG Peat Marwick, is entitled "New Directions in Internal Auditing," and is based on a survey of 375 chief internal auditors. The report is available for \$35 from KPMG Peat Marwick; telephone (800) 762-3932 and ask for report #96.

The 1992 EDUCOM Higher Education Software Awards Competition will **focus on accounting**, among other fields. Established in 1987 to improve the quality and quantity of educational software and computer-based teaching innovations in higher education, the program offers trophy and substantial cash prizes for winners in each of several academic fields. For more information about the 1992 competition, contact Gail Miller, Computer Science Center, University of Maryland, College Park, MD 20742; telephone (310) 405-7534. E-Mail: CRISTAL@UMD.EDU.



**Words of wisdom** for today's graduates: Discussing the changing nature of job security, *Harvard Business Review* editor Rosabeth Kantor recently wrote that "If security no longer comes automatically with being employed, then it must come from being *employable*. Employability security rests on the knowledge that competence is growing to meet tomorrow's challenges, that today's work includes the learning and experience to enhance future opportunities—whether with a current employer, with another company, or as an entrepreneur."

AICPA Academic and Career Development Division  
announces

## CONTINUING PROFESSIONAL EDUCATION FOR ACCOUNTING EDUCATORS

March 4, 1992 in San Antonio, Texas

April 23, 1992 in Charlotte, North Carolina

April 30, 1992 in San Jose, California

in cooperation with the  
Southwestern, Southeastern and Western Regions  
of the American Accounting Association

## IMPROVING TEACHING EFFECTIVENESS

Effective teaching in today's classroom requires a range of skills and expertise far beyond knowledge of the subject matter. Even the most capable and dedicated teachers can become disheartened when faced with challenges and frustrations with which their training has not equipped them to deal effectively. *Improving Teaching Effectiveness* is a hands-on workshop developed from Yezdi Bhada's highly successful Master Teacher Program. This innovative program focuses on the pedagogical skills necessary to increase and improve teaching effectiveness in today's environment.

### PROGRAM

8:30 - 8:45 . . . . . Introductions/Framework  
8:45 - 9:45 . . . . . Teaching Styles  
10:00 - 11:00 . . . Student Learning Styles  
11:15 - 12:15 . . . . . Learning Objectives  
1:15 - 2:15 . . . . . Teaching Methods  
2:30 - 3:30 . . . . . Testing/Grading  
3:45 - 4:45 Attributes of Effective Teachers  
4:45 - 5:00 . . . . . Closure/Evaluation

*Yezdi Bhada is Professor of Accounting at Georgia State University. He received his MBA from Bowling Green University and his Ph.D. from the University of Florida. He has received national recognition for presentations and seminars he has developed in the United States and abroad. He has received faculty recognition awards for teaching and for service, and is an active member of several professional and scholastic organizations.*

**Registration: \$80/AICPA Members  
\$95/non-members**

**Recommended CPE: 9 hours**

Fee includes the workshop session, materials, lunch, and two refreshment breaks. Hotel accommodations and other meals are not included. Full payment must accompany your registration. A confirmation letter will be sent to you upon receipt of your registration form and payment. *Please use the form at right and be sure to register early as this conference is expected to reach capacity quickly.* The AICPA is not responsible for checks or letters lost or delayed in the mail.

### 1992 AICPA CPE for Accounting Educators REGISTRATION FORM

Mail to: AICPA Meetings Registration, PO Box 1008, New York, NY 10108-1008.

Please register me for the 1992 AICPA CPE for Accounting Educators Program to be held at (check one):

- San Antonio, March 4  
 Charlotte, April 23  
 San Jose, April 30

My check for \$\_\_\_\_\_ is enclosed. (Full payment must accompany registration.)

BATES # \_\_\_\_\_  
(AICPA Use Only)

\_\_\_\_\_  
Registrant's Last Name First MI Nickname

\_\_\_\_\_  
College or University Name or Affiliation

\_\_\_\_\_  
Street Address Suite

\_\_\_\_\_  
PO Box

\_\_\_\_\_  
City State Zip Code

\_\_\_\_\_  
Total Amount Enclosed Area Code & Business Telephone

\_\_\_\_\_  
AICPA Membership Number - Required for discounted registration

**HOTEL INFORMATION:** Please reserve your hotel accommodations directly. For more information, refer to the accommodations section of the promotional material for the appropriate Regional Meeting.

**CANCELLATION POLICY:** Full refunds will be issued on written cancellation requests received by three weeks before the specific workshop for which you are registered. Written cancellations received up to one week before the workshop will be issued a refund less a \$25 administrative charge. No refunds will be issued on cancellation requests received within the seven days immediately preceding the workshop for which you are registered.

**AIRLINE DISCOUNT:** Several airlines are offering discounts for the AAA Regional Meetings. For more information, consult the promotional material for the specific destination to which you will be traveling (San Antonio, Charlotte, or San Jose).

• You will be informed of the specific location of your meeting. •

## Creating Support for Academic Technology

*The following article, adapted from the newsletter of the Institute for Academic Technology, is provided to give readers an insight to some of the issues and ways to deal with the introduction of technology into the curriculum.*

It was just a year ago that Ron Moore, Ph.D., University of Louisville's vice president for information technology, and IAT advisory board chair Bill Graves met to begin development of a strategy for improving instruction in the decade ahead. Out of that meeting came initiatives that today are breaking new ground in the area of instructional design technologies.

"Our goal was to improve the quality of instruction through the use of technology, but we needed a way to put our resources and our reward system behind that philosophy," Moore said. "Our junior faculty were facing pressure to meet the 'publish or perish' criteria for achieving tenure status and didn't have the time to investigate the use of technology in the classroom. Many of our senior faculty members had not had a great deal of exposure or access to computer-assisted instruction. The rewards for using technology just weren't there."

To identify ways to create a reward system, Moore and his colleagues undertook a series of brainstorming sessions. The sessions revealed that, to bring about the support needed to reposition U-of-L at the forefront of computer-assisted instruction, a three-pronged approach was needed.

"We needed solid commitment from three areas: administration, the infrastructure support team, and, perhaps most importantly, from the faculty,"

Moore said. "They make the point at the IAT that integrating technology into the university setting is akin to building a three-legged stool; without the support of each leg, the entire chair is bound to fall."

The practical first step, according to Moore, was to gain the president's commitment to support technology and quality instruction as high priorities. Next came the development of an instructional incentive plan which provides "mini-grants" for release time to study the development of new computer-assisted instructional techniques. The grant program provides

---

***Members of the faculty agree that the development of instructional design software can lead not only to improved classroom instruction, but to opportunities to publish that previously hadn't been considered and to new lines of research that had never been contemplated.***

---

financial incentives for faculty to take the time to investigate new technologies, develop software prototypes and submit implementation proposals to the university as part of the peer review process. Proposals are reviewed by a faculty committee and, if approved, given high priority in the budgeting process.

To integrate successfully the technology into the classroom, U-of-L staff spent several months and hundreds of person-hours to reconfigure a 360-seat auditorium. With the help of IBM, U-of-L's media services department cre-

ated a development center and installed the necessary equipment. In January of this year, the first multimedia class was offered.

"The learners at a college or university are as varied as the professor teaching them," said Jim Cheski, executive director of media services for U-of-L. "It is our role as the instructional support team to create an environment where faculty can come for assistance in implementing their technology and teaching methods. If we can combine the faculty's content expertise with our instructional design knowledge to put the learner and the teacher on the same wavelength, we consider it a success."

Cheski and members of the faculty agree that the development of instructional design software can lead not only to improved classroom instruction, but to opportunities to publish that previously hadn't been considered and to new lines of research that had never been contemplated.

Through its affiliation with IAT, U-of-L sees an expansive future in the arena of technology and computer-assisted instruction.

"The IAT provides solid faculty leadership and innovative technological resources for our program. It is a collegial setting that offers the ideal environment for collaboration," Moore said. "We want to continue to build a bridge with the Institute; we envision eventually sending faculty to the IAT to become research associates who can return to us to train others."

Moore says he may not be able to effect immediate changes in the road to tenure, but he can help give faculty credit for achieving technological success and raising the level of instruction. That, he says, is the first step in an evolutionary process. ■

*You may contact the IAT at (919) 560-5047.*