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Accounting Educators:

Volume III, Number 5 — May 1992

Recruiting Update

AICPA Originates New Marketing Plan

The AICPA Accounting Careers Subcommittee is in the process of selecting a positioning statement which will attract high-quality high school and college students to the accounting profession.

Several months ago, the AICPA contracted with Decision Research of Lexington, Massachusetts, to develop a positioning statement. The firm submitted several proposals which were reviewed by the subcommittee. Subsequently, the proposed positioning statements were exposed to student focus groups in Kansas City and Atlanta. The subcommittee hopes to decide on a positioning statement by early May.

The positioning statement represents the first logical step in the marketing plan process which began in the fall of 1990. As reported in the September 1991 issue of *FYI*, the AICPA contracted the Gallup Organization of Princeton, New Jersey, to survey 1,000 high school and 1,000 college students on their perceptions of and interest in the accounting profession, as well as on how and when college and career decisions are made.

Gallup completed its study and submitted its findings to the AICPA in the spring of 1991. The AICPA subsequently contracted a consulting firm, Tom Yaegel & Associates of Richboro, Pennsylvania, to develop a profession-wide marketing plan for recruiting students into the accounting profession. Among other items, the plan

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TEACHING THE PRINCIPLES COURSE: A SPECIAL CHALLENGE FOR SENIOR FACULTY

by Belverd E. Needles, Jr. (Arthur Andersen & Co. Alumni Distinguished Professor of Accounting, DePaul University) and Henry R. Anderson (Professor of Accounting and Cost Management, University of Central Florida)

The effective teaching of principles of accounting requires both talent and dedication. Although gifted individuals can be found anywhere in the ranks, the most experienced and talented teachers are usually assigned to upper division and graduate classes. Principles of accounting classes are often taught by part-

time instructors, new Ph.D.s, or graduate students who, though dedicated, may not be the most appropriate teachers for the principles course. Because the first priority of part-time teachers has to be their full-time jobs, they may have difficulty developing innovative teaching techniques and maintaining regular contact with students. New Ph.D.s must put their research efforts ahead of teaching in order to gain tenure, and graduate students need to regard themselves as students first and teachers second. Moreover, new Ph.D.s and graduate students often do not have the experience necessary to undertake advanced teaching techniques. This leaves talented senior faculty members as the most logical choice to teach the principles classes. They alone have the experience and can put teaching as their top priority. But why should senior faculty members agree

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Report on the Upward Mobility of Women

In early April, the AICPA issued a report entitled *How the Accounting Profession Is Addressing the Upward Mobility of Women and Family Issues in the Workplace*, citing studies which illustrate how few women are in positions of power and the realities that inhibit their upward mobility. Nonetheless, some employers have taken steps to effect changes, and significant progress in helping employees balance work and family concerns is evident.

The report concludes with an overview of the activities of the Upward Mobility of Women Committee, and guidelines on ways to address these concerns positively. To obtain a copy, write to John Daidone at the AICPA Academic and Career Development Division, 1211 Avenue of the Americas, New York, NY 10036. ♦

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Marketing Plan *(continued from page 1)*

recommended the development of a positioning statement which would portray the positive aspects of accounting to various target markets (e.g., students, parents, career changers). All future projects would reflect the positioning statement.

Additional possible projects include a new video for high school and college audiences, an accounting careers guide, and an "800" number for accounting career information. An advisory panel composed of representatives from state CPA societies, CPA firms, industry, and education was recently appointed to provide input on various projects identified in the plan, beginning with the positioning statement.

Other recruiting-related projects of the Division include *Accounting Careers*, a newsletter geared to college students published three times each academic year. The 1992 Supply and Demand report will be available in mid-May. Finally, the AICPA has undertaken a joint effort with Junior Achievement (JA) on several activities, including guidelines for CPAs who participate in JA's "Project Business" program for middle school students, expected to be available this fall. ♦

New AICPA InfoTech Section

As a member in education, you can join the new AICPA Information Technology section. Membership offers a variety of benefits, including opportunities to learn how computer users in firms and other organizations apply new technologies in practice, advance (demo) copies of new accounting software to enable you to evaluate its usefulness in your curricula, and a quarterly newsletter designed to keep you abreast of the latest technologies in accounting. In addition, Section members may purchase hardware and software, including many products that might not be available through your school's purchasing programs, at special discount prices. For more information, call Nancy Cohen, AICPA Information Technology Section, (212) 575-5393.

Principles Course *(continued from page 1)*

members agree to teach the principles course when they can usually pick and choose any course they want?

Like many young professors, we were absorbed by the extent of our knowledge of accounting, when we began teaching more than 20 years ago. Our desire was to teach upper level and graduate courses in order to work with more advanced students and center on our specialized areas. As our teaching skills matured, however, we came to realize that every class, no matter the level, holds special and intriguing challenges. Although at the upper level we now teach auditing and management accounting, respectively, we have found that the principles of accounting course presents challenges that make it a very desirable teaching assignment. The following paragraphs will describe these challenges.

DIVERSITY OF STUDENTS

Whether the enrollment policy is open or restricted, principles of accounting classes are made up of a diverse group of individuals. They differ in age, maturity, educational background, career orientation, academic ability, desire to learn, and awareness of business concepts and values. Students in upper-level accounting courses, by contrast, tend to be more homogeneous, if only because as account-



Belverd E. Needles, Jr.

ing majors they have gone through a filtering process that usually ensures similarity in their educational backgrounds, levels of ability, and reasons for taking the course.

The diversity found in a principles of accounting course makes it necessary for the teacher to present the subject matter in ways that will arouse the interest of all the students. Instead of trying to use different approaches to reach dif-



Henry R. Anderson

ferent sets of people, the teacher must pull information from the students about their backgrounds and goals and devise teaching methods that allow them to learn from each other. While making sure that the essential areas of accounting are covered, the teacher should also stress the impact of accounting information on other business disciplines. The key to dealing with such a diverse audience is to create an atmosphere of excitement and challenge in which all students recognize that their needs are being addressed.

MOTIVATION OF STUDENTS

In the principles of accounting course, motivating students to want to learn accounting is a major challenge for the teacher. Junior and senior accounting majors know the importance of developing high grade-point averages and of obtaining recommendations from senior professors. Moreover, their upper-division courses are more relevant to preparation for the CPA and CMA examinations. Because of their commitment to these goals, upper-division students will try hard to learn the material even if a class is taught in a lackluster manner.

The typical principles-level student, on the other hand, is a non-accounting major who is taking the class because it is a required business core course. Most principles students have not formed career goals or chosen majors; this course is most likely their first exposure to the business curriculum. They may even

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Annual Meeting Report

AACSB Focuses on New Challenges

The American Assembly of Collegiate Schools of Business held its annual meeting in Washington in mid-April. The meeting reflected a set of mixed feelings by members of the Assembly, who feel that they are poised at the beginning of a new era in business education in the United States.

Most Assembly members feel substantial pride in the new accreditation and visitation process, which will begin to be seen in the accreditation of schools under the "mission-based" approach within the next year or so. In addition, "candidacy status" will be put into effect, creating a new tier of participation for schools which aspire to accreditation but have not yet reached the point of being able to file a self-study or be visited for final approval.

Tempering this positive feeling, however, is growing concern as schools begin to recognize that the "boom time" for business schools is clearly ended, and that business education will develop in a new environment in the future.

The definition of this new environment will be made very clear in two new documents which will be issued by the AACSB in the near future. The first of these is a strategic plan for the Assembly which has been in the works for many months and which contains a new mission statement. The new strategic plan will be distributed within the next few months.

The second document is a study commissioned by the AACSB, which will be published as a book entitled *After the Boom: Management Majors in the 1990s* (McGraw-Hill/Primis; \$25.00). Prepared by Kenneth Green of the University of Southern California, the report draws on the fall 1991 survey of U.S. college freshmen by the Cooperative Institutional Research Program (CIRP).

The key point in the book is a dramatic decline in interest among freshmen majoring in business — dropping from some 25% to 18% over the past four years. Specifics about accounting will be detailed in the book, which addresses a wide range of issues, including curriculum design and development, recruitment and admissions, student values, intellectual and social development, and student retention. "The report identifies areas such as academic and leadership skills where business schools can enhance their programs to better serve their students," said Green, commenting on the report.

Copies of the report, which will be issued in June, can be ordered directly from McGraw-Hill.

The AACSB also extended new accreditation to four accounting programs and reaffirmed that of six others:

Schools with

Newly Accredited Accounting Programs

University of Northern Colorado (Type A)
Illinois State University (Types A&C)
Southwest Missouri State University (Types A&C)
Brigham Young University (Types A&C)

Schools Whose Accounting Programs' Accreditation Was Reaffirmed

University of North Carolina—Charlotte
Cleveland State University
Florida International University
University of Mississippi
University of Tennessee—Knoxville
University of Houston—Clear Lake

This brings to 97 the total number of schools with accredited accounting programs. ♦

INNOVATIONS IN ACCOUNTING PEDAGOGY

This workshop-based conference will focus on the **use of cases** (Richard Brownlee, *University of Virginia*), with a particular emphasis on the **group method** (Larry Michaelson, *University of Oklahoma*). A special session will concentrate on **developing writing skills** among accounting students (Claire May, *University of South Alabama*), and **hands-on exhibit/workshops** will enable participants to review books and computer-based educational tools and practice their use (Bob Jensen, *Trinity University*; Joel Levy, *Goldstein Golub Kessler & Co., PC*). **Winners of the 1992 Professor/Practitioner Case Development Program** will present their cases in concurrent sessions.

The conference will be hosted by the School of Accountancy at Arizona State University.

For more information and a complete brochure, call the AICPA at (212) 575-8687.

The 1992 AICPA Accounting Educators Mini-Conference November 6 – 7, 1992; The Buttes Resort, Phoenix, Arizona

REGISTRATION FORM

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

Reg. Fee: \$180 (AICPA MEMBERS); \$195 (NON-MEMBERS). CPE: 15 hours.
Please register me for the 1992 AICPA Accounting Educators Mini-Conference. My check for \$_____ is enclosed. (Full payment must accompany registration.)

BATES# _____
(AICPA USE ONLY)

Registrant's Last Name First Name MI Nickname

College or University Name or Affiliation

Street Address Room Number or Suite

Post Office Box

City State Zip Code

AICPA Membership Number for Discounted Registration A/C & Daytime Telephone

Name and telephone number of individual to contact in case of emergency

HOTEL INFORMATION: Reserve your hotel accommodations directly. Call THE BUTTES RESORT at (602) 225-8000, or write to them at 2000 Westcourt Way, Tempe, AZ 85282 by October 15, 1992. After October 15, rooms will be on a space-available basis only. Identify yourself as an attendee of the AICPA Accounting Educators Mini-Conference in order to obtain our group rate of \$125 for a single or double room. To guarantee your room for late arrival, a credit card number or first night's deposit is required.

CANCELLATION POLICY: Full refunds will be issued on written cancellations received by October 16, 1992. Written cancellations received after October 16 but before October 30, 1992, will be issued a refund less a \$25 administrative charge. No refunds will be issued on cancellation requests received after October 30, 1992.

AIRLINE DISCOUNT: Due to current and ongoing changes in airline fare structures, at present we cannot arrange for a specific airline discount. As soon as we can make appropriate arrangements, all registrants will be notified.

Principles Course *(continued from page 2)*

dread taking the course. For these reasons, the principles course must develop the students' knowledge of both business and accounting, thus preparing a foundation upon which upper-division business courses can build. The principles course must feature modern computer applications, class discussions, videotapes of business in action, field trips, business decision cases, and many other experiences that build analytical skills. The teacher's goal should be to provide an exciting, continuously changing, fast-moving learning experience that makes accounting come alive so that it is more than just another hurdle to overcome.

KNOWLEDGE AND SKILLS LEVELS

Because advanced accounting students have had the advantage of several years of study in general education, business, and accounting, it is possible to draw on a wider assortment of case materials and readings in upper-level courses with the confidence that the students will respond to it. In the principles course, however, an entire vocabulary of concepts and techniques must be developed. The basic vocabulary for accounting students has been enlarged in recent years, taking in the areas of ethics, international accounting, accounting for non-business entities, time value of money, computer spreadsheet analysis, new management philosophies such as Just-in-Time and Total Quality Management, and communication skills. It is important to begin teaching this vocabulary at the principles level because it cannot be learned and reinforced in a single course or year at the upper levels. Therefore, the principles teacher must devise methods and materials that will provide this basic knowledge while also developing the skills that students will need to use in upper-level courses. In order to maintain the students' interests, the professor must design creative instructional methods, including communication activities, group projects, cases, and other advanced learning techniques that are tailored to the needs and abilities of a particular class. The teacher should show care in balancing the knowledge component with the skills development component in order to achieve a multiple set of objectives.

THE OPPORTUNITY TO MAKE A DIFFERENCE

Student diversity, motivation, and knowledge and skills levels present daunting challenges for the principles teacher. It takes an experienced, talented teacher to turn them into a positive learning experience. The personal rewards of doing so are great. As senior accounting faculty, we have both experienced inspiration by working with students at the advanced and principles levels. Seeing an accounting major perform well in class, pass a professional examination, and become a contributing member of a firm or company is a most satisfying part of being an accounting professor. At the principles level, the same degree of satisfaction can be achieved. The teacher's effort results in increased student maturity and confidence, enhanced knowledge of business and accounting, improved skills, and an appreciation of the role of accounting in society. The principles course is the point at which the senior faculty member can perhaps have the greatest impact on students' commitment to careers. Even though upper-level accounting majors face choices between public versus private accounting and industry versus government, and the like, their fundamental commitment to accounting has been formed earlier, usually in the principles course. Thus, the final special challenge in teaching the principles course is to present a fair, balanced, and realistic picture of accounting careers in a way that will attract students who will do well in accounting. ♦

Needles Named 1992 AICPA Outstanding Accounting Educator

Dr. Belverd E. Needles, Jr., of DePaul University, is the recipient of the AICPA's 1992 Outstanding Accounting Educator Award.

He served as director of DePaul's School of Accountancy for eight years. Needles is well-known for his widely used textbooks, and is a prolific researcher. Chair of the Careers/Recruitment Executive Committee and the 150-Hour Implementation Task Force of the Illinois State Society of CPAs, Needles is also a member of the AICPA's Academic and Career Development Executive Committee.

The award, a plaque and a check for \$5,000, will be presented at the AICPA Council's spring meeting. ♦

AICPA Updates Illustrative Curriculum

With accounting curricula undergoing intensive reexamination, the AICPA's Academic and Career Development Executive Committee decided to issue *Academic Preparation to Become a Certified Public Accountant*. Intended to serve as a guide to curriculum planners, the document describes an illustrative 150-semester-hour program for the educational preparation of a beginning CPA. The updated program recognizes that the profession's body of knowledge and requisite skills have continued to evolve since the publication of *Horizons for a Profession* in 1967. The revision also puts increased emphasis on the importance of academically preparing CPAs to operate in a global economy and to understand the principles of total quality management.

The document, which also includes the AICPA's statements of policy pertaining to pre-licensing education for CPAs, will be available in early summer and will be widely distributed. ♦