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

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In this issue . . .

The AICPA held its 105th annual meeting in October, and with that meeting a new committee year began. In this issue, a special tear-out page listing all **Academic and Career Development committees and staff** is included for your reference in the months ahead.

See page 3.

The Institute's new Information Technology Section is making good on its promise to **keep members current on cutting-edge technology**. The IT section recently released a report on expert systems.

See story on page 2.

Various opportunities for **continuing professional education and faculty development** are available from the AICPA.

See stories on page 5.

The 1992 AICPA Professor/Practitioner Case Development Program created 14 new teaching cases for use in accounting curricula; these will be distributed to U.S. accounting departments free of charge in December. The **1993 Professor/Practitioner Case Development Program** is now underway, so another round of opportunities is open.

See notice on page 6.

Each year, the AICPA awards hundreds of thousands of dollars in **prizes and scholarships** to outstanding educators and students under several different programs with specific and varied objectives. For the first time, all are summarized in a single-page format for your information and that of your students.

See page 8.



AICPA APPROVES POSITIONING AND TAGLINE FOR RECRUITING PROGRAM

by John Daidone

The AICPA Accounting Careers Subcommittee is making significant progress in launching a profession-wide program to recruit the "best and the brightest" students into accounting.

Recently, the committee approved a positioning platform and tagline which will be used in all future recruiting materials. The development of a positioning and tagline follows a logical process whereby over a two-year period the AICPA has contracted the Gallup Organization, Princeton, New Jersey, to survey students on their perceptions of and interest in accounting, and contracted a consulting firm,

Tom Yaegel & Associates, Richboro, Pennsylvania, to develop an overall marketing plan for recruiting students into accounting (see May 1992 and September 1991 issues of *ACCOUNTING EDUCATORS: FYI*).

The AICPA's profession-wide recruiting effort is designed to involve participation from state societies, educators, firms, and others with a vested interest in attracting the better students into the study of accounting and, subsequently, the profession.

The positioning platform—"Accounting offers diversity in work and careers"—demonstrates to students that accounting offers many options in terms of the type of work and career path that one can choose. The tagline—"Accounting. Don't just learn a business. Learn the business world"—feeds off of the positioning by suggesting that accounting is the foundation through which students obtain the skills and knowledge to understand how business operates. In public practice they will be exposed to many types of businesses, and in industry they will experience the many facets of how a company operates. The difference between the position statement and the tagline is that the positioning will be a running theme throughout the materials but will not appear as a statement; the tagline, on the other hand, will serve in that capacity (much like the "Be All That You Can Be" campaign used by the U.S. Army).

Both the positioning and tagline will be incorporated in a career guide currently being developed by Hill, Holliday, an advertising agency in Boston. The career guide, which is expected to be available in early 1993, is targeted primarily to high school juniors and seniors and college freshmen and sophomores. The objective of the guide is to familiarize students with the diversity offered by a career in accounting, and hopefully, encourage them to pursue the study of accounting and enter the profession.

The AICPA contracted Hill, Holliday in July to develop the tagline and career guide. A key reason why Hill, Holliday was selected over four other agencies was



(continued on page 7)

News & Notes

The American Assembly of Collegiate Schools of Business (AACSB) recently announced its 1992-93 Fall/Winter workshops and seminars. Among the offerings this year is the **Strategic Planning Workshop**, scheduled for January 27-30 in Houston. Designed for school teams with responsibility for implementing a strategic plan, this workshop includes interactive sessions and the development of a framework within which the process of strategic planning can proceed. For more information, contact the AACSB at (314) 872-8481.

The 105th annual meeting of the AICPA took place on October 9 in Washington, DC, in connection with the XIV World Congress of Accountants. At the meeting, **Jake L. Netterville** of Baton Rouge was installed as Chairman of the Board of Directors of the Institute, succeeding **Gerald A. Polansky**. In his inaugural address, Netterville focused on several issues as having high priority during his term, including the legal liability crisis now facing the profession. Increasing interaction with the state CPA societies and putting forward the image of the CPA as a high-tech, modern professional will also be important concerns.

Also at the annual meeting, the highest award the accounting profession can confer on a member was presented to **A. Marvin Strait**, chairman of the board of Strait, Kushinsky & Company of Colorado. The Gold Medal Award was presented to Strait, who was chairman of the AICPA in 1987-88, for meritorious service to the profession over his 35-year career, including the successful imple-

mentation of the Plan to Restructure Professional Standards, which brought about landmark changes to the AICPA's Code of Professional Conduct in 1988. Strait is a member of the AICPA's Academic and Career Development Executive Committee and represents the Institute on the Accounting Education Change Commission (AECG).

The **Apple Business/Education Partnership Program** is a new program to help schools purchase computer materials. Offering hardware and software bundles for different levels of higher education, the program also offers a kit for establishing and sustaining a partnership. Contact Apple Computer Customer Assistance at (800) 776-2333.

The **Federation of Schools of Accountancy (FSA)**, the organization of accredited graduate programs in accounting, will be holding its 16th annual meeting in New Orleans, December 6-8. The conference theme, "Joining Forces: A Partnership to Educate Our Profession," is designed to draw attention to the need for cooperative efforts among students, faculty, administrators, accreditors, practice, industry, regulators, state boards and societies to assure the continuation of high-quality education for the profession of the future. For more information, contact the FSA Administrative Office at (312) 362-8055.

The top scorers on the November 1991 and May 1992 Uniform CPA Examination were presented the **AICPA Elijah Watt Sells Awards** at the AICPA annual meet-

ing in Washington. Gold, silver, and bronze medals are presented annually to those candidates who score the highest on all four sections of the examination. To be eligible, all four sections must be passed at one time. A total of 70,000 candidates took the November 1991 exam, while 65,000 took it in May 1992.

The November 1991 Gold Medal winner is Chad M. Koehler of Cedarburg, Wisconsin; he is a graduate of the University of Wisconsin at Madison and a tax accountant with Deloitte & Touche. The May 1992 Gold Medal winner is Mary Emmerling of Silver Spring, Maryland, who is a graduate of the University of Wisconsin at Eau Claire and Old Dominion University and is currently employed as a financial auditor with the U.S. General Accounting Office.

U.S. Secretary of Education Lamar Alexander has announced the appointment of five members to the national advisory board of the **Fund for the Improvement of Postsecondary Education (FIPSE)**, a discretionary grant program authorized by the Higher Education Act to support innovative reform projects.

The 15-member board advises the Secretary on priorities, programs, and operations of the fund and recommends grant and contact awards. Appointed to the board were Mark Blitz of the Hudson Institute, Lynn Chu of Writers Representatives, Pricilla Laws of Dickenson College, Robert Sasseen of the University of Dallas, and Steven Tigner of the University of Toledo. For information about FIPSE and its programs, contact the U.S. Department of Education at (202) 401-0570.

AICPA Releases Expert Systems Report

Spotlighting the latest breakthroughs in technology for its Information Technology (IT) Section members, the AICPA has released a research report entitled *Audit and Security Issues with Expert Systems*.

"Today's competitive environment demands that businesses use cutting-edge technology," said Daniel E. O'Leary, CPA,

member of the IT Research Subcommittee and author of the report. "Expert Systems are an important part of this technology, so it's crucial that the CPA is informed about these systems in order to perform effective audits."

Audit and Security Issues with Expert Systems (product #038500) is the first in a series of publications produced by the IT Section, which will include practice aids, technology bulletins, and technology alerts. For information about this important report or membership in the IT Section, call Nancy Cohen at (212) 575-5393. ♦

1992-93 Academic and Career Development Committees and Staff

ACADEMIC AND CAREER DEVELOPMENT EXECUTIVE COMMITTEE

Objective: To formulate and recommend to the Board of Directors AICPA policy on recruitment, pre-certification education and the career development of Certified Public Accountants, and to coordinate the implementation of projects and programs that support the policy.

Larzette G. Hale, CPA, Chair (Brigham Young University, UT). **Miguel A. Cabrera, Jr., CPA**(M.A. Cabrera & Company, P.A., FL). **Nita J. Dodson, CPA**(The University of Texas at Arlington). **Charles B. Eldridge, CPA**(Ernst & Young, NY). **Barron H. Harvey, CPA**(Howard University, DC). **William Markell, CPA**(University of Delaware). **Joseph E. Mori, CPA** (San Jose State University, CA). **Belverd E. Needles, Jr., CPA** (DePaul University, IL). **Jack Steven Oppenheimer, CPA** (Geller, Ragans, James, Oppenheimer & Creel, FL). **Frank R. Rayburn, CPA** (University of Alabama at Birmingham). **Amelia Anne Ripepi, CPA** (Arthur Andersen & Company, IL). **Linda J. Savage, CPA** (University of Central Florida). **Robert E. Schlosser, CPA** (Rutgers—The State University of New Jersey). **A. Marvin Strait, CPA** (Strait, Kushinsky & Company, P.C., CO). **James B. Thomas, Jr., CPA** (U.S. Department of Education, DC). *Staff Aides:* Rick Elam, Beatrice Sanders.

CURRICULUM AND INSTRUCTION IN ACCOUNTING EDUCATION SUBCOMMITTEE

Objective: To maintain channels of regular communication with and increase the supply of qualified CPA educators; to encourage professional interaction; to recognize outstanding scholars through several award programs; and to encourage curricular and faculty development.

Barron H. Harvey, CPA, Chair (Howard University, DC). **Louis W. Adams, CPA** (Southwestern Bell Telephone Company, MO). **Teddy L. Coe** (University of North Texas). **Richard H. Fern, CPA** (Eastern Kentucky University). **Robert M. Keith, CPA** (Uni-

versity of South Florida). **Loc T. Nguyen, CPA** (California State University, Long Beach). **Walter F. O'Connor, CPA** (Fordham University, NY). **Martin Rotheim, CPA**, Goldstein, Golub, Kessler & Co., P.C., NY). **D. Gerald Searfoss, CPA** (Deloitte & Touche, CT). **Paula B. Thomas, CPA** (Middle Tennessee State University). **Jerry E. Trapnell, CPA** (Clemson University, SC). **Jean C. Wyer, CPA** (Coopers & Lybrand, NY). *Staff Aide:* Stephen J. Anspacher.

ACCOUNTING CAREERS SUBCOMMITTEE

Objective: To develop programs and activities to attract the best and brightest into accountancy and to assist the state CPA organizations in developing student recruiting programs.

Nita J. Dodson, CPA, Chair (The University of Texas at Arlington). **Maryan Ackley, CPA** (Frank, Rimerman & Co., CA). **Richard M. Broich, CPA** (Larson, Allen, Weishair & Company, MN). **Dan Stuart Deines, CPA**, Kansas State University). **Cindy M. Gray** (Virginia Society of CPAs). **Robert**

Hickman (McGladrey & Pullen, IA). **Dieter M. Kiefer, CPA** (U.S. General Accounting Office, KS). **Mitchell A. Martin, CPA** (Martin, Harps, Syphoe, & Co., GA). **Francine Mellors, CPA** (Chase Manhattan Bank, NY). **Gayle L. Rayburn, CPA** (Memphis State University, TN). **Mary Wood, CPA** (KPMG Peat Marwick, FL). *Staff Aide:* John Daidone.

150-HOUR EDUCATION REQUIREMENT COMMITTEE

Objective: To develop a program for legislative implementation of a 150-hour education requirement to sit for the CPA examination; to give advice and assistance in achieving a 150-hour education requirement to the states; and to seek the support, cooperation, and participation of the state societies, of the state boards of accountancy, and of other professional organizations in developing and implementing the program.

Ronnie Rudd, CPA, Chair (Arthur Andersen & Co., TX). **Jack Brooks** (Connecticut Society of CPAs). **Frank J. Champi, CPA** (Lefkowitz, Garfinkel, Champi, & DeRienzo, P.C., RI). **Tonya K. Flesher, CPA** (University of Mississippi). **Raymond L. Hellmuth, CPA**

New Location ■■■ New Numbers

With the AICPA's recent relocation of the majority of its operations to a new facility in Jersey City, New Jersey, many departments have received new telephone numbers. Following are some of the new direct numbers:

AICPA New Jersey (Main Switchboard)	(201) 938-3000
Benevolent Fund	(201) 938-3479
CPE Course Information	(800) 862-4272
Examinations	(201) 938-3429
General Accounting	(201) 938-3244
Meetings & Travel	(201) 938-3232
Membership Administration	(201) 938-3100
NAARS	(201) 938-3248
Order Department	(800) 862-4272
Public Meeting Notices	(800) 862-4272
Quality/Peer Review	(201) 938-3030
Subscriptions/Customer Service	(201) 938-3333
Technical Information Hotline	(800) 862-4272

The Academic and Career Development Division is remaining in New York; its telephone numbers remain the same. The AICPA Library, which is moving to new quarters in the same New York building, will also keep the same telephone numbers.

(Deloitte & Touche, MA). **T. Edward Hollander**, CPA (Rutgers — The State University of New Jersey). **Raymond E. Howard**, CPA (MI). **Donald N. Jones**, CPA (Baker, Peterson & Franklin, CA). **Martha S. Marshall**, CPA, University of North Carolina at Asheville). **Eugene J. Miller**, CPA (Broan Manufacturing Company Inc., WI). **B.J. Schwieger**, CPA (St. Cloud State University, MN). **Jenice P. Stewart**, CPA (University of Missouri—Columbia). *Staff Aides:* Rick Elam, Beatrice Sanders, Virgil Webb III.

WOMEN AND FAMILY ISSUES EXECUTIVE COMMITTEE

Objective: To implement and/or monitor recommendations to strengthen the upward mobility of women in the profession.

Samuel A. Vitkoski, CPA, *Chair* (BDO Seidman, CA). **Steven R. Berlin**, CPA (CITGO Petroleum Corporation, OK). **Patti Bissell**, CPA (MD). **Bill Carmichael**, CPA (Sara Lee Corporation, IL). **Shirley J. Cheramy**, CPA (Price Waterhouse, CA). **Denise L. Devine**, CPA (Murray Devine & Company, PA). **Michael A. Diamond**, CPA (University of Southern California). **Sharon S. Fierstein**, CPA (Metropolitan Life Insurance, NY). **Ellen P. Gabriel**, CPA (Deloitte & Touche, MA). **Marguerite R. Griffin**, CPA (AT&T, NJ). **Nancy M. Heimer**, CPA (Heimer & Associates, MN). **Kathy Ingle**, CPA (McGladrey & Pullen, IA). **Maryann Correnti**, CPA (Arthur Andersen & Company, TX). **Joyce M. Simon**, CPA (Ernst & Young, IL). **Jerry C. Skelly**, CPA (U.S. General Accounting Office, DC). **Teresa D. Thamer**, CPA (Embry-Riddle Aeronautical University, FL). **Kathryn J. Whitmire**, CPA (Rice Institute for Policy Analysis, TX). *Staff Aide:* Beatrice Sanders.

MINORITY EDUCATION INITIATIVES COMMITTEE

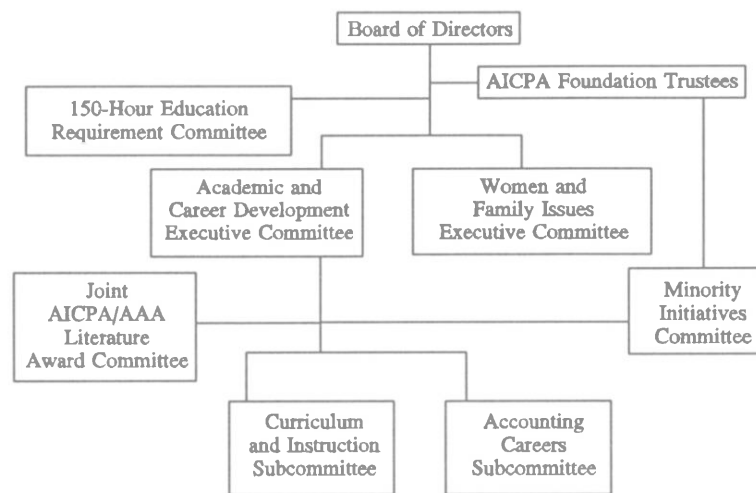
Objective: To implement the 1969 resolution of Council to integrate the profession in fact as well as in ideal by encouraging and assisting young men and women from minority groups to prepare themselves for professional careers in accounting and encouraging public accounting firms and other business organizations to take special affirmative action to recruit and promote qualified members of minority groups.

Miguel A. Cabrera, Jr., CPA, *Chair* (M.A. Cabrera & Company, P.A., FL). **Quinton Booker**, CPA (Jackson State University, MS). **Joseph L. Boyd**, CPA (Norfolk State University, VA). **Beverly L. Everson-Jones**, CPA (National Association of Black Accountants Inc., DC). **Ruth C. Harris**, CPA (Virginia Union

JOINT AICPA/AAA ACCOUNTING LITERATURE AWARD COMMITTEE

Objective: To select for recognition those articles, monographs, or books, published in English, which in the view of the committee make outstanding contributions to the literature of accounting.

J.J. Willingham, CPA (AICPA), *Chair* (KPMG Peat Marwick, NJ). **C. Richard Baker**, CPA (AICPA), (NY). **Rajiv D. Banker**, CPA (AAA) (University of Minnesota). **Barry J. Brinker**, CPA (AICPA) (Warren, Gorham & Lamont, NY). **Anna C. Fowler**, CPA (AAA) (University of Texas at Austin). **Robert Libby**, CPA (AAA) (Cornell University, NY). **Michael L. Moore**, CPA (AICPA) (University of Southern California). **Lawrence A. Ponemon**, CPA (AAA) (Babson College, MA). **Gerald L. Salamon**, CPA (AAA) (Indiana University). **Jack Edward Wilkerson, Jr.**, CPA (AICPA) (Wake Forest University, NC). *Staff Aide:* Stephen J. Anspacher.



AICPA Academic and Career Development Division Organization

University). **James P. Hayes**, CPA (Coopers & Lybrand, NY). **Judy L. Johnson-Wright**, CPA (Financial Reporting Consultants, DC). **Kikuo Nakahara**, CPA (Greene, Nakahara & Lew, A.C., CA). **John R. Plymyer** (Washington Society of CPAs, WA). **R. Todd Rosset** (Deloitte & Touche, CT). **Robert G. Seabrooks**, CPA (U.S. Department of Education, IL). **George Sill** (Arthur Andersen & Company, DC). **Angela D. Washington**, CPA (Farmers Insurance Group, CA). *Staff Aides:* Beatrice Sanders, Stephen J. Anspacher.



DIVISION STAFF

Rick Elam, Ph.D., CPA, Vice President —Education (212) 575-6233; **Beatrice Sanders**, Director, Academic and Career Development (212) 575-6434; **Stephen J. Anspacher**, Manager (212) 575-8910; **John Daidone**, Manager (212) 575-6357; **Leticia Romeo**, Coordinator (212) 575-5380; **Marlene Gallagher**, Administrative Assistant (212) 575-5265; **Rosalynd Rambert**, Administrative Secretary (212) 575-6358; **Sherry Boothe**, Secretary (212) 575-8687; **Paulette Myers**, Secretary (212) 575-6295.

Committee service — a great way to contribute to your profession!

AICPA 1993 CPE Programs for Accounting Educators

The Academic and Career Development Division is once again planning to offer a series of continuing professional education workshops at several regional meetings of the American Accounting Association in the Spring of 1993.

Two programs will be presented this year. The tremendously popular and successful *Improving Teaching Effectiveness* program, designed and led by Georgia State University Professor Yezdi Bhada, will be offered at some meetings again this year.

At other meetings, a new program, currently being put together by a task force of the Curriculum and Instruction Subcommittee, will be presented. The new program, the *150-Hour Curriculum*

Planning Workshop, is conceived of as a hands-on program bringing together academics who have had the experience of designing and implementing 150-hour programs with their colleagues who are just beginning the process. Participants and workshop facilitators will be matched by school demographics, and the overall objective of the program will be to get a firm "leg up" on planning the process.

More information about the dates and locations of each of these programs will be available shortly. If you're planning on attending an AAA Regional Meeting this year, consider going a day early for the AICPA CPE Program for Accounting Educators.

information. Newly enacted legislation, realistic return preparation problems, and informed analysis of corporate or individual income tax principles provide educators with a comprehensive review and updated information on the latest developments and tax planning ideas. *Mastering the 1993 Tax Season: An Annual Update* provides a one-day update on the significant changes from one year to the next in federal taxation. It covers the latest developments in new legislation, regulations, rulings, and case law. It is co-authored by three of the AICPA's top instructors and tax experts, Andrew R. Biebl, CPA; Albert L. Grasso, LL.M.; and Robert J. Ranweiler, CPA.

These courses are located around the country during the remainder of this year. For schedules and registration information, please call or write: LaTanya Junior, CPE Marketing, 1211 Avenue of the Americas, New York, NY 10036-8775, (201) 938-3205. ♦

Offered Across the Country

AICPA Continuing Professional Education Seminars of Interest to Accounting Educators

Although many of the AICPA's Continuing Professional Education seminars have some applicability for members in education, six stand out as being the most useful to most educators. They provide updated information or a review of essential basics in a general sense. Thus they assist educators in keeping up-to-date with all the latest and most important happenings that would affect how certain subjects might best be approached in the classroom.

Recommended Accounting and Auditing courses are *Accounting and Auditing Annual Updating Workshop*, *Accounting and Auditing Annual Standards Refresher* and *FASB/APB Review*. *Accounting and Auditing Annual Updating Workshop* is a two-day program that provides educators with a general review of this year's accounting and auditing developments. Current authoritative guidelines on financial reporting are reviewed, and case studies are used to illustrate the pronouncements covered in the program. For an overview of the recent changes, *Accounting and Auditing Annual Standards Refresher* is an excellent one day course. Educators will benefit from its summarized coverage of the major changes in accounting and auditing standards. *FASB/APB Review* covers the application of major APB and FASB pronouncements in preparing or reviewing financial reports and disclosures. The course also includes information on the major pronouncements issued during the year.

In the area of Taxation, three update courses are suggested for members in education. By taking *Corporate Income Tax Returns Workshop*, *Individual Income Tax Returns Workshop*, and *Mastering the 1993 Tax Season: An Annual Update*, educators would learn the latest and most important tax happenings. Sidney Kess, CPA, LIM, the distinguished tax practitioner and educator, is the author of *Corporate Income Tax Returns Workshop* and *Individual Income Tax Returns Workshop*. Each of these two, two-day workshops covers a wealth of

Teaching Minority Students

1993 Faculty Summer Seminar Set for Lexington, Kentucky

The 1993 AICPA Faculty Summer Seminar, organized by the Minority Educational Initiatives Committee (formerly the Minority Recruitment and Equal Opportunity Committee), has been scheduled for May 30-June 2 in Lexington, Kentucky.

This will be the 23rd annual seminar, funded by the AICPA Foundation to provide faculty development opportunities specifically directed at teachers of minority students. This invitational program, which has been a traditional gathering for this special group of accounting educators, has undergone major changes in the past year to better reflect developments in the field.

Additional information and invitations will be mailed in mid-January 1993. ♦

American Institute of Certified Public Accountants
Academic and Career Development Division

1993 PROFESSOR / PRACTITIONER CASE DEVELOPMENT PROGRAM

In 1992, the AICPA launched a new program to encourage the joint development of teaching cases by accounting educators and practitioners. This *Professor/Practitioner Case Development Program* yielded over 65 applications. Eight of these were selected as "winners" and invited to present their cases at the 1992 Accounting Educators Mini-Conference in Phoenix; an additional six cases were designated as "alternate" winners. The 14 winning cases will be published and donated to the public domain by the AICPA so that they may be freely duplicated and used in the classroom. (The 14 winning cases will be distributed free of charge to all accounting departments in the U.S. in early December.)

The Institute is pleased at this time to announce the initiation of the 1993 case development program, which will culminate in presentations at the next Accounting Educators Mini-Conference.

OBJECTIVE

The program is designed to bring together practitioners and accounting educators for the preparation of case materials based on actual incidents and situations. Cases based on data from SEC files are also acceptable.

These real-world-based cases should be for classroom use in the teaching primarily of financial and managerial accounting courses and may include appropriate materials for international accounting and ethics.

Cases should be designed for use in one- to three-hour class periods.

Authors will waive copyright and royalty rights, so that cases may be published in reproducible form and distributed to academic institutions and interested firms. Recipients of these cases will be free to copy the material for use in educational programs.

PARTICIPATION PROCEDURE

Interested professors should submit a completed application to Robert M. Keith, % AICPA Academic and Career Development Division, Case Development Program, 1211 Avenue of the Americas, New York, NY 10036-8775. Questions may be directed to Bob Keith at (813) 974-4186. The deadline for submissions is January 15, 1993.

Applications will be screened by an AICPA task force, drawn from the Curriculum and Instruction Subcommittee and composed of educators and practitioners; selections will be made by March 15, 1993. Professors should have obtained the consent of a practitioner to participate in supplying data and developing the case, and detail such arrangements in their proposals. Practitioner co-authors may be in public accounting, private industry, or the non-profit or governmental sectors.

The AICPA would especially like to encourage the development of materials for intermediate-level courses. Thus, proposals for cases appropriate for undergraduate use will receive special attention.

CASE PRESENTATION/PUBLICATION

Authors of eight cases will present their work at the 1993 Innovations in Accounting Education Mini-Conference, tentatively scheduled for November 1993 at a location to be announced. One academic author and one practitioner will attend as guests of the AICPA. These eight cases, along with a group of alternates, will be published by the AICPA and made available gratis to educators.

FOR MORE INFORMATION

To obtain a copy of the required application form, or if you need additional information about this program, please contact:

AICPA Academic and Career Development Division
1211 Avenue of the Americas
New York, NY 10036-8775

Recruiting Program *(continued from page 1)*

based on a commercial produced by the agency which portrays CPAs in a very positive light. The commercial features two young, female CPAs driving an Infiniti.

The tagline and career guide development process began in August when Hill, Holliday conducted focus groups in Boston and Chicago of high school and college students and recent graduates working in public accounting. Approximately 20 taglines were tested in the focus groups, along with numerous career guides from accounting and other professions in order to determine what type of career guide the students would be attracted to and what kind of information they would want the guide to feature.

One of the leading contenders was "Accounting. You'll be surprised how many doors it can open." As a result, the "you'll be surprised" element will be used as a short-term strategy, primarily in the development of the career guide. The agency recommended "Don't just learn a business. Learn the business world" as the tagline because it will serve the profession's efforts much better over the long run. As one agency representative noted, "Hopefully, students won't be surprised about the diverse opportunities offered by accounting a few years from now."

Hill, Holliday recently presented the positioning platform, tagline, and preliminary career guide concepts at the AICPA/State Societies Accounting Careers Conference in Phoenix. The participants were very impressed with the career guide, which literally features surprises with every turn of the page. As FYI went to press, the career guide was being tested among high school and college students and high school teachers in order to determine its appeal and usefulness, among other things.

In addition to the career guide, Hill, Holliday is producing supplemental materials which incorporate the same concepts and design elements. These materials include a tagline logo which state societies and others could use in their recruitment efforts; a poster which could be hung in the classroom, career counselor's office, etc.; and a folder which will enable state societies and others to include their own materials (e.g., in-state firm directory) when distributing the guides. The folders could even be used by CPAs participating in classroom discussion.

Another piece of the recruitment package—a new video to replace the current AICPA recruitment videos "A License to Succeed" and "It All Adds Up"—will begin production shortly. The AICPA is plans to modify the video for two audiences—high school and early college students unfamiliar with accounting and still forming career decisions, and college students with an eye toward becoming CPAs. Like the career guide, the video is expected to be available in early 1993.

In order to market these new materials, the AICPA is developing a plan of action to get state societies, firms, educators, and others involved in the overall recruitment effort. The AICPA believes it is important that efforts be coordinated among all constituents so that a uniform message is provided.

The plan of action includes a coordinated distribution plan which emphasizes the development of an ongoing relationship with "key" educators who are influential in students' career decisions. The agency is currently identifying high school teachers and college faculty members who will receive a solicitation piece from which they can request the video, copies of the career guide, etc. By maintaining these names in a database, the AICPA can go back to these key individuals periodically with new materials, and ultimately, foster a relationship to get high-achieving students into the accounting "pipeline."

OTHER EFFORTS UNDERWAY

In addition to the projects mentioned previously, the AICPA is working closely with Junior Achievement (JA) on a major "career awareness" effort targeted to junior high students.

JA's "Project Business" program involves classroom volunteers from the business world who, over a 10- to 12-week period, provide lesson plans to middle-school students on how business and economics work in today's society.

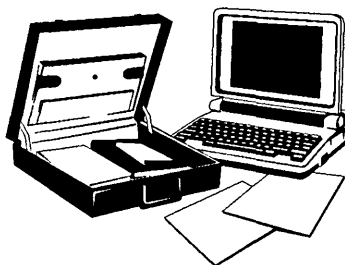
To guide accountants and CPAs who participate in this program, the AICPA and JA have produced a document, Project Business Guidelines for Accountants/CPAs, which directs volunteers to those lesson

plans in the Project Business Consultant Manual that might be most appropriate for them to teach. The guidelines will be distributed through JA's national office to the local offices, where training of volunteers takes place. Distribution will take place in January/February in time for the spring semester.

On the horizon, the AICPA plans to produce a brochure to encourage CPAs to participate in JA's many programs. The brochure would most likely be distributed at the state society level.

A recruitment brochure targeted to minority students is expected to be available in early 1993. The brochure profiles successful minority CPAs—some of whom were recipients of the AICPA minority scholarship program. The objective of the brochure is to attract qualified minority students to a CPA career by highlighting minorities that have made it in the profession. ♦

JOHN DAIDONE is staff aide to the Accounting Careers Subcommittee. His views, as expressed in this article, do not necessarily reflect the views of the American Institute of Certified Public Accountants. Official positions are determined through certain specific committee procedures, due process and deliberation.



1993 AICPA Awards and Scholarships

The AICPA Academic and Career Development Division makes several awards and scholarships available each year. These different programs are described below.

OUTSTANDING ACCOUNTING EDUCATOR AWARD

Through its Outstanding Accounting Educator Award program, the AICPA provides recognition for the vital contributions that the academic world makes to accounting. The program is also intended to promote role models in education. Award recipients receive \$5,000 and a plaque, which is presented at the AICPA Council meeting each spring.

Full-time college accounting educators distinguished for excellence in classroom teaching and for active involvement in the accounting profession are eligible for this annual award. Nominations are submitted to the AICPA by the state CPA societies, and the AICPA makes the final selection. The deadline for the receipt of nominations is March 1, 1993. Nominations *must* come to the AICPA from state societies.

SCHOLARSHIPS FOR MINORITY ACCOUNTING STUDENTS

These competitive merit- and need-based awards of up to \$5,000 are for outstanding accounting students who, in the opinion of the Institute's Selection Committee, show significant potential to become certified public accountants. These scholarships are awarded by the Institute's Minority Education Initiatives Committee and funded by the AICPA Foundation from monies contributed by the AICPA, public accounting firms, individual CPAs, and others.

AICPA scholarships are awarded once each year (in July) for the following academic year, and all application materials must be received by the AICPA by July 1, 1993.

AICPA Scholarships for Minority Accounting Students are available to full-time undergraduate and graduate students at regionally accredited institutions. For purposes of this program, the AICPA defines minority students as those of Black, Native American, or Pacific Island races, or of Hispanic ethnic origin. All applicants must be U.S. citizens.

Eligibility requirements differ by academic level. Undergraduate applicants must have completed at least 30 semester hours (45 quarter hours) of college coursework, including at least six semester hours (or equivalent) in accounting. In addition, they must be full-time students and declared accounting majors.

To be eligible for a graduate scholarship, students must be enrolled in a five-year accounting program or have an undergraduate accounting major and be presently enrolled in a master's-level accounting, business administration, finance or taxation program, or have any undergraduate degree and presently be enrolled in a master's-level accounting program.

In addition to the application, students seeking these scholarships are required to file a Financial Aid Form (FAF) and an official transcript and financial aid worksheet. Complete application information and materials will be distributed to all U.S. accounting departments and university and college financial aid offices, Beta Alpha Psi chapters, and other outlets in mid-December 1992.

DOCTORAL FELLOWSHIPS

The AICPA provides several types of fellowships to support students at the doctoral level. The AICPA Doctoral Fellowships program provides \$5,000

per year, for up to three years, for CPAs who are seeking their terminal degrees preparatory to entering a new career in academe. The Minority Doctoral Fellowships program provides \$12,000 per year up to three years for in-service minority faculty members pursuing their Ph.D. degrees. The newly funded Robert K. Elliott Fellowships will be used to support minority doctoral students for up to one year after completion of their coursework as they write and defend their dissertations.

More information about all these programs will be sent to accounting departments in December. The deadline for applications for the AICPA Doctoral Fellowships is April 1, and for the Minority and Elliott Fellowships, June 1.

JOHN F. CAREY SCHOLARSHIPS

John L. Carey was chief of staff of the AICPA for over 30 years. This scholarship fund was created by contributions from members of the accounting profession to honor him upon his retirement from the Institute in 1969. A graduate of Yale University, Mr. Carey was a Visiting Professor at the University of Illinois at Urbana-Champaign and the University of Georgia after his retirement.

The Carey Scholarships are awarded annually to outstanding liberal arts graduates of Yale University and the Universities of Illinois and Georgia who enter a master's degree program in accounting and work toward a career in professional accounting. The program provides \$4,000 per year for up to two years. Applications and information will be distributed to accounting departments in December 1992. ♦