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## Accounting Educators: FYI, Volume 5, Number 1, September, 1993

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

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# Accounting Educators:

Volume V, Number 1 — September 1993

## *In this issue . . .*

Task Forces of the AICPA's Curriculum and Instruction Subcommittee and Minority Education Initiatives Committee have awarded over **\$700,000 in direct financial assistance** to doctoral, masters and undergraduate students at schools across the country. The programs are designed to encourage the study of accounting by students deserving of support on the basis of need or merit, and to assist practicing CPAs interested in making a career change to academe.

*See story on page 2.*

Plans for the AICPA's third annual *Innovations in Accounting Pedagogy* meeting are nearing completion. The **1993 Accounting Educators Mini-Conference** is scheduled for November 5 & 6 in Annapolis, Maryland. Based on previous experience, registration will be closed once 250 people have signed up, and space is going fast; register soon! This issue contains the program and a registration form.

*See page 3.*

News & Notes . . . . . 2

**Note:** ACCOUNTING EDUCATORS: FYI is published by the Academic and Career Development Division of the AICPA in September, November, January, March and May. It is distributed to AICPA members in education as an insert to the *CPA Letter* and selected friends of the Division in higher education administration and overseas. If you no longer wish to receive this publication, please let us know (see publisher's box on page 4). If you have a story which you believe would be of interest to your colleagues, please let us know that, too.

## NEW RECRUITING CAMPAIGN HIGHLIGHTS 360° OF POSSIBILITIES AVAILABLE TO HOLDERS OF AN ACCOUNTING DEGREE

*By John Daidone*

The AICPA, through its Accounting Careers Subcommittee, has embarked on an extensive, profession-wide campaign to recruit high-quality students into accounting. The effort is in response to a recent trend which shows a steady decline in interest in business disciplines among incoming college freshmen.

The campaign involves the distribution of new, high-quality recruiting materials produced by the AICPA and Hill Holliday, a Boston-based advertising agency. The materials are targeted to high school juniors and seniors and early college students who may not be aware of the diverse opportunities provided by an accounting career. Materials currently available include:

- an interactive accounting careers guide featuring "tools of the trade," a typical accountant's weekly planner, and business cards from real CPAs;
- a careers guide targeted to minority students which profiles seven successful minority CPAs (prepared in cooperation with the Minority Educational Initiatives Committee);
- a poster for the classroom or career counselor's office;
- a folder which enables CPAs to include their business cards and other materials (e.g., the new careers guides, firm/company brochures) when making student presentations;
- stationery featuring graphic elements from the careers guide and the recruiting tag line "Accounting. Don't Just Learn a Business, Learn the Business World."

***Members interested in ordering recruiting materials should contact their state societies or the AICPA Order Department, Harborside Financial Center, 201 Plaza Three, Jersey City, NJ 07311-3881; (800) 862-4272.***

In addition, an "MTV"-style video will be available in late September. The video features high-tech graphics and a diverse array of CPAs describing the benefits of an accounting career.

Key players in the profession-wide campaign include the state societies, high school and college educators and career counselors, CPA firms, and other employees of CPAs. These groups will serve as the channels of distribution for the new materials through participation in student presentations, career fairs, and other recruiting activities. To assist in their efforts, the subcommittee is developing several model programs which will be presented at the 1993 AICPA/State Societies Accounting Careers Conference in Atlanta on September 28.

*(continued at RECRUITING on page 4)*

## News & Notes

**Alvin A. Arens**, professor of accounting at Michigan State University, was named 1993 recipient of the AICPA's Outstanding Educator Award. Dr. Arens is Price Waterhouse Auditing Chair at Michigan State, a position he has held since 1978. Author of the internationally known *Auditing: An Integral Approach*, Dr. Arens is a member the AICPA's auditing standards board and founder and president of AHI, a provider of accounting firm training. An active participant in professional activities, Dr. Arens was president of the American Accounting Association in 1991-92.



The Accounting Education Resource Center of the University of Lethbridge and the *Journal of Accounting Case Research* recently announced the fourth **Accounting Case Writing Competition**. Cases submitted must be unpublished manuscripts which incorporate accounting topics (financial, managerial, auditing, taxation) and related materials. For more information, contact Professor Eldon Gardner, Faculty of Management, University of Lethbridge, 4401 University Drive, Lethbridge, AB, Canada, T1K 3M4.

A special task force of the American Assembly of Collegiate Schools of Business (AACSB) is conducting exploratory discussions with community college representatives to consider an affiliation status for **business education programs in two-year institutions**. According to the American Association of Community Colleges, over 43% of the 12 million people enrolled in undergraduate programs attend community colleges, and the AACSB is moving to recognize these institutions and develop programs to address the many issues evolving between two- and four-year schools.



At the annual meeting of the American Accounting Association, two 1993 **Innovation in Accounting Education Awards** were presented. The first went to the integrative curriculum revision undertaken by Brigham Young University with support from the Accounting Education Change Commission. The second award went to "SCAD II: Simulated Case for Audit Decisions," an innovative computer-based teaching tool developed by Robert May (University of Texas at Austin), Marcia Niles (University of

Idaho), Jon Andrus (California State University at Fullerton), and Janet Gillespie (University of Texas at Austin).



The **Pacioli Society** continues to develop programs to recognize the quincennial anniversary of Fra Luca's accounting treatise, including a series of symposia in Sansepolcro, Italy. For details about the Society's programs, call William Weis or David Tinius at (206) 296-5690.



Changes in the **Accounting Education Change Commission**: Founding chair Doyle Z. Williams is leaving to take up his new duties as dean at the University of Arkansas; Gerhard Mueller of the University of Washington is assuming the AECC's chair. Joining the Commission to replace Williams is Barron Harvey of Howard University. Richard Flaherty of Arizona State University has been appointed Executive Director of the AECC, and has moved the Commission's offices to 1455 East Guadalupe Road, Suite 106, Tempe, AZ 85283; telephone (602) 345-0111, fax (602) 897-8694.

### Recognizing Both Need and Merit

## AICPA Awards Over \$700,000 in Student Financial Assistance

Over the past several months, the AICPA has distributed over \$700,000 in financial assistance grants to over 300 students nationwide. These grants include:

#### AICPA DOCTORAL FELLOWSHIPS

Grants of \$5,000 for the academic year for doctoral study by CPAs planning a career change to accounting education. New awards went to Anthony Amoroso (Univ. of Georgia), Connie Becker (Univ. of Washington), Mary Ellen Carter (MIT), Howard Cecil (Univ. of Kentucky), Thomas Clausen (Univ. of Illinois at Urbana-Champaign), Debra Dial (Univ. of Texas at Austin), Susan Eldridge (Univ. of North Carolina at Chapel Hill), Nicholas Fessler (Indiana Univ.), Richard Gore (Washington State Univ.), Terri Herron (Univ. of Texas at Arlington), Patrick Hoey (Univ. of Illinois), Elizabeth Krahmer (Columbia Univ.), Luann Lynch (Univ. of North Carolina at Chapel Hill), Elaine Mauldin (Univ. of Nebraska-Lincoln), Brian Mayhew (Univ. of Arizona), Mark Reid (Georgia State Univ.), Thomas Tomasula (Univ. of Michigan at Ann Arbor), and Jefferson Williams (Univ. of Michigan at Ann Arbor). Twenty fellowships were renewed.

#### MINORITY DOCTORAL FELLOWSHIPS

Awards of \$12,000 per year to minority doctoral students in accounting. New awards were made to Cheryl Allen (Univ. of Georgia), Paquita Davis (Univ. of Michigan at Ann Arbor), Thomas J. Lopez (Arizona State Univ.), and Winifred D. Scott (Florida State Univ.). (Two of these awards were funded by the Joint Robert Elliott/KPMG Peat Marwick/AICPA fund for African-American doctoral students.) Four fellowships were renewed.

#### JOHN L. CAREY SCHOLARSHIPS

Awards of \$4,000 for the academic year, in memory of the late AICPA Chief Operating Officer, are made for Masters-level study of accounting by liberal-arts undergraduates of the University of Georgia, the University of Illinois at Urbana-Champaign, and Yale University. New awards were made to Jometric McIntyre (Washington Univ.), Beata Nowak (Northern Illinois Univ. at Dekalb), and Elizabeth Wellen (Univ. of Hartford). One Carey renewal was also made.

#### MINORITY SCHOLARSHIPS

Scholarships averaging over \$1,850 each were awarded to 210 minority students for undergraduate and graduate study. Partial support of this program is provided by Arthur Andersen & Co.

For more information about the AICPA's programs of financial assistance, or to obtain the necessary application forms (available in December), please write to the Academic and Career Development Division, AICPA, 1211 Avenue of the Americas, New York, NY 10036-8775. ♦

AICPA Academic and Career Development Division  
announces

The 1993  
**ACCOUNTING EDUCATORS  
MINI-CONFERENCE**

**November 5 - 6, 1993**  
**Loews Annapolis Hotel, Annapolis, Maryland**

*in cooperation with the*  
**School of Business and Management, Morgan State University**

**INNOVATIONS IN ACCOUNTING PEDAGOGY**

**PROGRAM**

**Thursday, November 4**

5:00p - 9:00p Registration

**Friday, November 5**

7:00a - 5:00p Registration

7:00a - 8:00a Continental Breakfast

8:00a - 10:00a **PLENARY: Teaching Cases in Undergraduate Courses** (Ken Middaugh, Wake Forest)

10:00a - 10:20a Break

10:20a - 11:20a **CONCURRENT SESSIONS: Teaching Cases in Undergraduate Courses** Financial A (Michael van Breda, Southern Methodist); Financial B (William Geary, William & Mary); Managerial (David Croll, Virginia/McIntire)

11:30a - 12:30p **PLENARY: Internationalizing Undergraduate Curricula** (Judith Ramaglia, Pacific Lutheran)

12:30p - 1:30p Box Lunch

1:30p - 3:10p **PLENARY: Effective Writing** (Claire May, South Alabama)

3:10p - 3:30p Break

3:30p - 5:00p **PLENARY: Cooperative Learning in Accounting** (Phil Cotel, Miami of Ohio)

6:30p - 8:00p Reception

7:30p - 10:00p **Exhibits & Computer Workshops** (Rick Birney, Arizona State; Joel Levy, Goldstein, Golub, Kessler, PC)

**Saturday, November 6**

7:00a - 12:00n Registration

7:00a - 8:00a Continental Breakfast

8:00a - 10:00a **CONCURRENT CASE SESSIONS: 1993 Professor/Practitioner Cases**

10:00a - 10:30a Break

10:30a - 12:30p **CONCURRENT CASE SESSIONS** repeated

12:30p - 1:45p Luncheon Banquet and Adjournment

2:00p - 4:30p **Exhibits & Computer Workshops** repeated

**1993 Program Committee:** Robert Keith (South Florida), Chair; Richard Fern (Eastern Kentucky); Paula Thomas (Middle Tennessee State).

The 1993 AICPA Accounting Educators Mini-Conference  
November 5 - 6, 1993 at Annapolis, Maryland

**REGISTRATION FORM**

**Mail to:** AICPA Meetings Registration, PO Box 2210, Jersey City, NJ 07303.

**Registration:** \$195 (AICPA MEMBERS)/\$225 (NON-MEMBERS) **CPE:** 15 hours.

Please register me for the 1993 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 Mail Drop

Post Office Box

City State Zip Code

AICPA Membership Number (for discounted registration) Telephone

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

**HOTEL INFORMATION:** Reserve your hotel accommodations directly. Call the LOEWS ANNAPOLIS HOTEL at (410) 263-7777, or write to them at 126 West Street, Annapolis, Maryland 21401, by October 4, 1993. After October 4 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 \$99 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 15, 1993. Written cancellations received after October 15 but before October 29, 1993, will be issued a refund less a \$25 administrative charge. No refunds will be issued on cancellation requests received after October 29, 1993.

**AIRLINE DISCOUNT:** USAIR is offering an exclusive discount for this conference. Call them at (800) 334-8644 and refer to Gold File #19370008 to receive 5% off the lowest available fare or 10% off the regular coach fare. (The AICPA is not liable for penalties incurred if you cancel or change your airline reservations.)

**RECRUITING** (continued from page 1)

In addition to the production of new materials and model programs, the AICPA this fall will be launching a nationwide solicitation of 50,000 high school and college educators and career counselors. Respondents to the solicitation will receive career guides, a video, and a poster. The program will enable the Institute to determine which target groups take a more active role in providing accounting career information to students. Also, state societies will receive periodic reports on respondents so they can enhance their relationships with these key providers of career information.

The recruiting campaign was first launched three years ago with a nationwide study conducted by the AICPA and the Gallup Organization. The study measured students' interest in and perceptions of the accounting profession. Based on the results, the committee adopted the positioning platform "Accounting Offers Diversity in Work and Careers" and the aforementioned tagline. All of the new materials focus on diversity and feature the tagline.



The 1992-93 Accounting Careers Subcommittee is chaired by Nita Dodson (University of Texas — Arlington) and has as its members Maryan Ackley (Frank, Rimerman & Co.), Lee Ann Avery (American Express Travel), Richard Broich (Larsen, Allen, Weishair & Co.), Dan Deines (Kansas State University), Cindy Gray (Virginia Society of CPAs), Robert Hickman (McGladry & Pullen), Dieter Kiefer (U.S. General Accounting Office), Mitchell Martin (Martin, Harpes, Syphoe & Co.), L. Gayle Rayburn (Memphis State University), and Mary Wood (KPMG Peat Marwick). For more information, call John Daidone at (212) 596-6220. ❖

**AICPA Academic and Career Development Division**  
announces

**The 1993 — 94**  
**AICPA DIRECTORY OF**  
**ACCOUNTING EDUCATION**

Containing up-to-date information on over 1,000 accounting programs in the United States. Names, addresses and telephone numbers of administrators and faculty, concise program descriptions for each accounting degree offered, and other important data are included for each school and program.

**Publication Date:** October 1, 1993

**Cover price:** \$50.00

(Educators' price of \$35.00 reflects 30% discount)

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*Please complete this order form and return it with your payment to the AICPA Order Department, PO Box 2209, Jersey City, NJ 07303-2209.*

Please reserve \_\_\_\_\_ copy(ies) of the 1993-94 *AICPA Directory of Accounting Education* [Product #872550], available 10/1/93.

Cost of books (@ \$35/educators; \$50/others) \$ \_\_\_\_\_

Shipping & Handling (see table) \_\_\_\_\_

Sales Tax\* \_\_\_\_\_

**TOTAL ENCLOSED** \$ \_\_\_\_\_

**Shipping & Handling**  
\$25 - \$49 : \$5.45  
\$50 - \$150 : \$6.55  
Over \$150 : 4½% of total

\*Sales Tax: 8¼% in NYC, 4% elsewhere in NY; 6% in DC, CT and NJ (NJ residents: do not apply sales tax to shipping and handling); 4% in VT

**NAME:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_  
\_\_\_\_\_

**DAY TELEPHONE:** \_\_\_\_\_