

President's Message

Many AAA members, including some very close friends, are quite concerned and/or confused about the Executive Committee's decision to replace *Issues in Accounting Education* and *Accounting Horizons* with a proposed new journal.

In response, as I indicated in my earlier email to the membership, we plan to listen carefully to alternative arguments and to reconsider all options after consulting with the Council at next year's spring meeting. We are open to reversing our decision and will seek a final decision that is as fully informed and fair as possible. We also appreciate that it is absolutely essential that most (if not all) members believe that our final decision is based on a critical and fair analysis of the alternatives. In this regard, the Executive Committee will seek to debate each alternative more convincingly than its most avid supporter.

To gain this depth of understanding, the Executive Committee will continue to solicit your input. Thus far, Bill Felix, the President-Elect, and I have found the town hall meetings on this issue at the regional conferences to be extremely constructive and informative. We look forward to similar discussions at the Annual Meeting in Hawaii and at other forums during the next year. The Executive Committee is optimistic that this process will lead to an outcome that will increase the value that most (if not all) members receive from the Association. My primary purpose in this message is to discuss some of the ways that the AAA value proposition can help frame these discussions and, within this framework, ways that we can work together to get the best outcome for the membership.

For the AAA to succeed, members must perceive that the benefits of membership exceed their dues and the opportunity cost of the time they contribute to participate in AAA activities. Because AAA activities are largely organized and implemented by volunteers, for many of us the opportunity cost of the time we devote to the AAA far exceeds our dues. AAA members volunteer countless hours for a wide array of section, region, and association-wide activities.

The total opportunity cost of the time our colleagues contribute is truly staggering. On our behalf, they serve on committees, organize and participate in meetings, programs, and other forums, develop and maintain websites, mentor colleagues formally and informally, share teaching and curriculum ideas, and review and edit research papers. Their efforts are supported by a dedicated professional staff in Sarasota and by an organizational structure that recognizes our functional specialties through sections, our geographic locations through regions, and our common interests and opportunities for economies of scale through the Council, Executive Committee, and 30-odd association-wide committees.

So what do members get back for their dues, fees, and contributed time? That is, what is the AAA's value proposition? How do we create value for ourselves and colleagues? This is the question the Executive Committee addressed about six years ago at a strategic planning meeting. At that time, we believed that the way we addressed this question would largely determine the extent to which we could attract and retain members, align our efforts, and use our resources efficiently. During the subsequent

years, Executive Committee decisions have been influenced greatly by the value proposition that grew out of this strategic planning meeting.

In broadest terms, the AAA value proposition has three components. AAA members create and receive value through forums that promote: (1) faculty development, (2) peer review, and/or (3) networking. This value is delivered primarily through two types of forums: meetings and publications. Meetings offer all three components, and publications offer peer review and faculty development opportunities. Thus, to continuously improve, the Executive Committee, editors, committee chairs, program directors, and other leaders throughout the AAA must seek ways to create meetings and publications that deliver more value to the current participants and/or offer enough additional value to attract new participants.

The costs and benefits of membership vary widely across members. For example, consider what it costs the program chairs for the annual, section, and region meetings and the editors of the association and section journals to participate in the AAA. Some of these individuals contribute over 100 days per year. Yet, they generally get back more than they give either because they are fulfilled by helping the profession, thoroughly enjoy the work, and/or their schools or peers reward such service. Importantly, those who produce meetings and publications receive "production" value from participating in the AAA and those who consume meetings and publications receive "consumption" value.

The vast majority of AAA members are largely consumers whose cost of membership is the dues and fees they pay for journals and meetings and the opportunity cost of the time they spend consuming these benefits. Most of these members receive tremendous value from AAA participation, but too many others feel disenfranchised because their needs are not being met adequately by the AAA. This sentiment is often raised by members whose responsibilities involve primarily teaching and curriculum development-related activities. I agree with this sentiment and

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G. Peter Wilson

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fervently believe that to realize its mission the AAA must continually seek ways to better meet the needs of these members and, more generally, better meet the needs of all members. With the help of the Membership Committee, the Executive Committee has recently taken steps to address this issue.

This process began last year when I selected Susan Crosson from Santa Fe Community College to chair the Membership Committee and asked her to assemble a committee that would be motivated to recommend ways that the AAA could better meet the needs of members whose primary scholarly work as faculty centers on teaching and curriculum development. Susan certainly met this criterion, selecting Claire Latham, Washington State University; Bette Kozlowski, KPMG; Sudha Krishnan, Loyola Marymount University; Alan Reinstein, Wayne State University; and Paul Solomon, Northern Arizona University. Last November the Membership Committee submitted a carefully conducted gap analysis (of members needs versus AAA services) and several recommendations to the Executive Committee. In response: (1) three events targeted to teaching and curriculum development were added to the Annual Meeting in Hawaii (a plenary speaker, follow-up panel, and poster forum); (2) Tracey Sutherland and others at the Sarasota office created a staff membership committee that will work closely with the Association Membership Committee; (3) we are in the process of developing a membership survey and, more importantly, developing a process to conduct regular surveys; (4) Susan will co-lead a session that explores ways to better meet members' diverse needs at the Executive Committee's strategic planning meeting this summer; and (5) Bill Felix has asked Susan to continue as chair next year to ensure continuity.

I am confident that the Executive Committee will continue to take a leadership role on this issue, but this will not be enough. The earlier value proposition discussion suggests other steps that must be taken. Most importantly, I believe that talented and dedicated disenfranchised members must become producers as well as consumers. In this regard, we can likely learn a good deal from groups that felt disenfranchised in the past and now create significant value for their members and have gained considerable stature in the AAA.

For example, my understanding is that several years ago the Tax section felt so disenfranchised that it severed its relations with the AAA. However, now the Tax section creates tremendous value for its members through its journals and midyear meetings, and tax academics play key leadership roles in Association-wide journals and meetings. Tax is not alone. During the past ten years or so several of the other sections have created enormous value for their members and in the process enhanced the academic standing of their members by developing highly reputable peer-review processes and meetings, including faculty development opportunities for members engaged in both research and teaching pursuits.

Clearly these initiatives have not benefited adequately those members who continue to feel disenfranchised at schools that focus predominately on teaching-related activities. But, in my opinion, they suggest several elements that will be needed to better meet these members' needs:

(1) outstanding selection processes, including peer-review processes and other processes that identify invited articles and presentations; (2) equitable access to meeting and journal slots; (3) a recognition by the rest of the AAA (franchised members) that meeting the needs of the disenfranchised group benefits the AAA; (4) a willingness on the part of the rest of AAA to provide resources to the disenfranchised segment until it generates enough value to become self-sufficient; and (5) an understanding on the part of the disenfranchised group that the experiences of the sections mentioned above suggest that ultimately they will be largely responsible for creating value for their members and for determining their stature within the AAA.

I am not aware of a formula that explains how these elements should be developed and combined to create the best outcome. However, it seems apparent that it will take several years to achieve a good outcome and a concerted effort by leaders and members throughout the AAA. To this end, the Executive Committee will continue to work with the Council and others to seek ways to continuously improve the Association-wide journals and meetings so that these forums provide "something of great value for everyone." We took a significant step in this direction when we encouraged Council members to share best practices at our spring meeting. Several section and region

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leaders shared ideas about ways to improve the midyear and regional meetings to meet the interests of members from different kinds of institutions.

The Executive Committee also viewed its decision to replace *Issues in Accounting Education* and *Accounting Horizons* with the proposed new journal as an opportunity to create a forum that would provide something of great value for everyone. In addition to the content synergies and potential economic benefits I discussed in my recent email to the membership, there was a behavioral benefit. The proposed new journal promised a single forum where scholars from throughout the AAA could share what we have in common: a desire to learn more about teaching and practice. I believe that such a forum could promote mutual respect that would strengthen the Association and in the process help mitigate the "us versus them" mentality that frequently hinders our progress.

Ironically, even though the Executive Committee stated this goal from the outset and repeated it frequently in subsequent communications, our words and actions led to a controversy that has both aggravated the "us against them" mentality and has been distorted by its pervasiveness.

Like other heated diversity controversies, this one has heightened my sensitivity to words and actions that others find offensive, regardless of my intent. In this regard, I particularly want to apologize to the former and current editors of *Issues* and *Horizons* and others who were offended by statements in the Task Force report and/or other communications. These statements were not intended to be offensive but I now understand why others construed them to be insulting, and I deeply regret that they did not communicate precisely what was intended. I hold the former and current editors of these journals in high esteem and sincerely appreciate the countless hours they have contributed to the AAA and the immense value they have created for the membership. Regardless of whether we go forward with the proposed new journal, their contributions will have a lasting impact—most (if not all) of the features they have developed over the years will be carried forward. This is not a concession. The Executive Committee has been stating this all along. In fact, at the spring meeting after deciding on the general format and contents of the proposed new journal, we spent considerable time debating whether we should announce the journal as a merger of *Issues* and *Horizons* or as a clean slate. We elected the latter because we wanted to keep open the opportunity to establish a journal that would create even more value for the membership than the ones we proposed replacing.

The Executive Committee may have been wrong and we are wide open to reconsidering our decision. However, it seemed perfectly reasonable to us at the time we made our decision to

conclude that if many members at schools that predominately focus on teaching-related activities feel disenfranchised, it is possible that the journals that aim to meet their needs could be improved or replaced with a new solution.

As we revisit this decision during the coming year and, more generally, consider ways to enhance the AAA value proposition, we need to focus our collective energy on creating forums that offer outstanding consumption value to members with diverse needs, and at the same time we must give as many members as possible production opportunities. This is a formidable challenge, but I am confident that we can meet it if we work together.

I want to close on a personal note. My fervent commitment to create forums that benefit members from schools with diverse missions arose from my own experiences. I have been fortunate enough to have attended and taught at schools throughout the academic community, including ten years as a student or faculty member at a small community college, seven years as a student or faculty member at two state universities, nearly twenty years as a student or faculty member at four of the most prestigious private universities in the world, and eight years as a faculty member at a highly respected private university.

At all of these schools, I encountered dedicated mentors and colleagues who motivated me to excel and significantly improved my life. These experiences have motivated me during the past 15 years to increasingly promote forums that bring scholars from schools with diverse missions together, hoping to encourage mutual understanding and respect. For example, when I am invited to conduct teaching workshops at universities, my acceptance is conditional on the host school inviting academics from all of the surrounding two- and four-year colleges to participate. Similarly, last year my wife (who also graduated from a community college) and I co-sponsored a regional conference in New York that was developed and attended by academics from two- and four-year colleges.

Thus, I continue to challenge myself to use my background and understanding of varied academic missions to serve the needs of the membership. Moreover, having spent countless hours thrashing through issues with the Executive Committee, I am quite confident that we try our best to carefully consider the diverse needs of the membership when making decisions. At the same time, I recognize that effective communication among a membership as large and diverse as ours is a challenge, and I promise to work diligently toward maintaining open lines of communication. ■

FINANCIAL STATEMENTS

Discussion and Analysis of Audited Financial Statements for the fiscal year ended August 31, 2002, Independent Auditor's Report, and the Management Discussion and Analysis are published in their entirety on the Association website at: <http://aaahq.org/about/financials/TOC.htm> ■

Calls and Meetings . . .

CALL FOR PAPERS

2004 *Journal of Management Accounting Research* Forum on The Use of Stock and Stock Options in Employee Incentive Plans: Economic, Behavioral, and Alternative Perspectives

In the last decade, there has been a shift toward greater use of stocks and options to provide compensation and incentives throughout the organization. This research forum seeks to broaden research on equity-based incentives by publishing studies using both traditional economic models and methods, and less traditional perspectives and research settings. We encourage the use of alternative theories (e.g., psychology, sociology) and research methods (e.g., experiments, field research), a focus on lower-level employees, and/or the use of non-U.S. data.

Papers should be submitted to Harry Evans (*JMAR* editor) by July 31, 2003. For more information and complete submission instructions, please go to the AAA website and click on the Calls for Papers button and then click on 2004 *Journal of Management Accounting Research*. ■

MEETING

The 7th Interdisciplinary Perspectives on Accounting Conference

Dates: July 13–16, 2003

Location: Madrid, Spain

For more information: <http://www.emp.uc3m.es/ipa.htm> ■

MEETING

AIS Educator Association Annual Meeting

Sponsor: Accounting Information Systems Educator Association

Dates: June 27–July 1, 2003

Location: Cooper Mountain, Colorado

For more information: <http://www.ais-educ.com/> ■

MEETING

2003 Assessment Conference

Theme: A Richer and More Coherent Set of Assessment Practices

Sponsor: The American Association for Higher Education

Dates: June 22–24, 2003

Location: Seattle, Washington

For more information: <http://www.aahe.org/assessment/2003/> ■

MEETING

Eighth Symposium on Ethics in Accounting Education: Ethics in the Post-Enron Era

Dates: August 2–3, 2003

Location: Honolulu, Hawaii

For more information: <http://aaahq.org/AM2003/cpe/cpe07.cfm> ■

RESEARCH OPPORTUNITIES in Internal Auditing

The Institute of Internal Auditors (IIA) Research Foundation announces the publication of a new report on Research Opportunities in Internal Auditing. Authored by prominent AAA members, the work identifies significant research opportunities in internal auditing. The Foundation hopes that the report will foster research on important issues of interest to the public and the internal auditing community, and intends to provide significant funding for research projects inspired by this work.

The report is available from the Research Foundation (research@theiia.org), or it can be downloaded at no charge from The IIA website at <http://www.theiia.org>. Locate the search box and enter the keywords "Research Opportunities in Internal Auditing."

Edited by Andy Bailey, Audrey Gramling, and Sri Ramamoorti, the work is organized around the definition of internal auditing as an independent, objective assurance and consulting activity that is designed to add value and improve an organization's operations through its risk, control, and governance activities. Separate chapters on corporate governance, risk, assurance services, independence, systematic methodologies, and managing the internal audit function were authored by leading academics including Dana Hermanson, Flemming Ruud, Urton Anderson, Bill Kinney, Doug Prawitt, Jane Mutchler, Morley Lemon, Kay Tatum, and Larry Rittenberg. Rittenberg, who is President of the IIA Research Foundation, cites the report as a leading example of the IIA's commitment to sponsoring high-quality research on internal auditing. He believes that anyone interested in the broad topics of governance, risk, and control will find a wealth of stimulating research ideas. Further, those interested in traditional audit areas like assurance, consulting, and independence will find unique research topics on internal auditing.

According to Rittenberg, many people in the academic profession do not understand internal auditing. "Internal auditing is not the traditional compliance-oriented profession of years past. Today, people look to the internal audit function and the chief audit executive as part of the solution to a perceived breakdown in the systems of business reporting and internal control. Internal auditors are at the heart of governance and control issues," he said. "It is not an accident that one of *Time* magazine's "Persons of the Year" was an internal auditor. The opportunities to apply the research methodologies of the AAA members to an important and evolving profession is a win/win for both organizations."

The IIA Research Foundation accepts research proposals in April and October of each year. Information on submitting proposals can be found in the Research Foundation section of <http://www.theiia.org>. Locate the search box and enter the keywords "Submission Guidelines." ■

COSO Welcomes Input on Enterprise-Wide Risk Management Exposure Draft

The COSO organization is widely known for the publication of *Internal Control: An Integrated Framework* and for related studies of financial fraud. In the past year, the COSO Board made a decision that there was a need for a comprehensive framework to assist organizations in dealing with enterprise-wide risk. The Board appointed a COSO Advisory Council that included two of our members: Mark Beasley and Doug Prawitt. We received proposals to develop the framework from a number of institutions. The advisory council recommended that we award the project to a team from PricewaterhouseCoopers. The team is headed by Rick Steinberg, who was the leader of the internal control project and Miles Everson. PwC has devoted a significant amount of time and resources to the project—well in excess of \$1 million towards development.

We have asked for input from an AAA-appointed task force that includes Mike Bamber (Auditing Section), Jim Hunton (Information Systems), Tom Linsmeier (Financial Reporting), Jeff Cohen, and Paul Walker on two drafts of the proposed framework. The PwC project team has responded to the input of our task force and plans on developing an exposure draft that will be issued in June 2003 with a 90-day comment period.

The exposure draft will be available from a number of different sites, including <http://www.COSO.org>. We will develop a pointer to the draft from the AAA website as well. The AAA task force has been among the most active of the five COSO members and has been a significant, positive influence on the direction of the draft. We need your review and feedback on the exposure draft. We encourage you to read the draft this summer and respond with comments. You can respond directly to PwC. In order to ensure that we have captured all your thoughts, please send a copy to Larry Rittenberg at the email address at the end of this article.

The new COSO document develops a framework for managing risk. It does not define the specific categorization of risks that an organization should utilize. Rather, it focuses

on entity objectives and a process to identify threats to achieving those objectives. Risk management is an ongoing process; not a one-time evaluation of risk categories. The exposure draft defines ERM as follows:

Enterprise risk management is a process, effected by an entity's board of directors, management, and other personnel, applied in strategy setting and across the enterprise, designed to identify potential events that may affect the entity, and manage risk to be within the entity's risk appetite, to provide reasonable assurance regarding the achievement of entity objectives.

The draft categorizes entity objectives as:

- Strategic – relating to the high-level goals, aligned with and supporting the entity's mission.
- Operations – relating to effective and efficient use of the entity's resources.
- Reporting – relating to the effectiveness of the entity's reporting internally and to external parties.
- Compliance – relating to the entity's compliance with applicable laws and regulations.

There are new concepts identified in the model, such as risk appetite, managing risk in a strategy setting, and a link of risk management to performance evaluation. AAA members have a unique perspective that can aid in the further development of the framework. It would be useful if you can address the following questions:

1. Does this framework work for my area of expertise, i.e., is it applicable to areas as diverse as managing risk for financial instruments, information systems, operations, and audit?
2. Would our students have improved abilities to contribute to organizations if they fully understood the framework?
3. Is the framework complete?

Please plan some time to review the draft and send your comments to PwC with a copy to lrittenberg@bus.wisc.edu.

— Larry E. Rittenberg, April 2003
AAA Representative to COSO ■

IIA Research Foundation Solicits Proposals

The Institute of Internal Auditors Research Foundation is offering a new initiative to attract AAA members to the rich research opportunities in internal auditing through the publication of Research Opportunities in Internal Auditing (ROIA), available on the web at http://www.theiia.org/ecm/iia/f.cfm?doc_id=3993 or by going to The IIA's website, www.theiia.org and clicking on The IIA, then Research Foundation, and then Projects.

The Research Foundation reviews research proposals in June and December each year. Research grants vary in amount with the nature and scope of the proposed research. The Research Foundation has publicly announced that it will fund a number of academically oriented research projects that are targeted to top-tier academic journals as long as the research deals with fundamental internal audit issues. Special attention will be given to proposals that tie directly to research questions developed in the monograph.

Proposals should be submitted to Susan Lione (slione@theiia.org) by May 15. For additional information, call: +1-407-937-1356 or email: research@theiia.org. ■



Faculty Positions in Accounting

Singapore Management University (SMU) has enjoyed three years of success since it was officially incorporated in January 2000.

It holds the unique position of being Singapore's first private university funded by the government of Singapore. SMU's curriculum aims to groom outstanding leaders and creative entrepreneurs capable of excelling in a rapidly changing world. SMU participates with the **Wharton School** of the **University of Pennsylvania** in a number of collaboration agreements. One of the most notable collaborations is the Wharton-SMU Research Center.

The School of Accountancy commenced with its first intake of undergraduate students in August 2001. The School of Accountancy was the second school to be established at SMU, and joined the School of Business to offer a double degree in Accountancy and Business.

Applications are invited within the Standing Faculty ranks of Assistant Professor, Associate Professor, or Professor. Faculty interested in visiting appointments are encouraged to lodge their curriculum vitae. Commencement in 2003/4.

Appointments will be made in the areas of management accounting, financial accounting, audit and accounting information systems. All streams of accounting research may be accommodated. CPA is preferred.

Interested candidates should initially send a cover letter, curriculum vitae, three letters of recommendation, and a sample of written work to:

Email: accountingcv@smu.edu.sg

Postal: Office of Faculty Administration
Singapore Management University
469 Bukit Timah Road
Singapore 259756

Information about SMU and application procedures are outlined at www.smu.edu.sg.

SMU selectively recruits faculty worldwide to create exciting diversity and capability. SMU offers internationally competitive remuneration, research support, reduced teaching loads for research active faculty, funding to attend international conferences, and relocation assistance and benefits to help international faculty take up their appointment in Singapore with ease. English is the primary language of commerce and education in Singapore.

Good Talk About Good Teaching

Improving Teaching through Conversation and Community

Parker J. Palmer is known for his work on issues in education, community, leadership, spirituality, and social change. Having taught at Berea College, Georgetown, and Beloit College since finishing a doctorate at Berkeley, and working with colleagues on many campuses, he has a perceptive understanding of the many cultures of today's higher education. Palmer has authored six widely used books including The Courage to Teach, and To Know as We Are Known. The excerpts below highlight the importance of community among academic colleagues.

After 25 years of teaching undergraduates, graduates, and older adults, I am still trying to fathom the mystery of how people do and do not learn. I have been edified by research on the subject and by experts who share what they know. But, like most college faculty, I have often been deprived of a deep reservoir of insight about teaching and learning. Faculty, unlike many other professionals, lack the continuing conversation with colleagues that could help us grow more fully into the demands of the teacher's craft.

No surgeon can do her work without being observed by others who know what she is doing, without participating in grand-round discussions of the patients she and her colleagues are treating. No trial lawyer can litigate without being observed and challenged by people who know the law. But professors conduct their practice as teachers in private. We walk into the classroom and close the door—figuratively and literally—on the daunting task of teaching. When we emerge we rarely talk with each other about what we have done, or need to do. After all, what would we talk about?

This privatization of teaching may originate in some misguided concept of academic freedom but it persists, I believe, because faculty choose it as a mode of self-protection against scrutiny and evaluation. Ironically, this choice of isolation leads to some of the deepest dissatisfactions in academic life. I visit dozens of campuses each year to lead faculty workshops on teaching and learning, and I often hear about the “pain of disconnection” among faculty, the pain of people who were once animated by a vision of “the community of

scholars” but who now find themselves working in a vacuum.

This pain takes quite specific forms. For example, many faculty suffer from the common institutional practice of evaluating teaching with a standardized questionnaire—one that forces all teaching into a Procrustean bed by reducing it to ten dimensions on a five-point scale. The nuances of good teaching cannot possibly be captured this way. But if we insist on privatizing our work, how else can administrators evaluate us except by tossing some questionnaires over the transom at the end of each term and hoping that students will make marks on them?

Privatization creates more than individual pain; it creates institutional incompetence as well. By privatizing teaching we make it next to impossible for the academy to become more adept at its teaching mission. The growth of any skill depends heavily on honest dialogue among those who are doing it. Some of us may grow by private trial and error, but our willingness to try and to fail is severely limited when we are not supported by a community that encourages such risks. The most likely outcome when any function is privatized is that people will perform the function conservatively, refusing to stray far from the silent consensus on what “works”—even when it clearly does not. That, I am afraid, too often describes the state of teaching in the privatized academy.

The good news is that the academy's resources are considerable, a fact I rediscover on virtually every campus I visit. Much of what we need in order to foster good teaching can be generated by any faculty worth its salt—and there are many—through continuing, thoughtful conversation. The question is, how can we help that conversation happen? I want to explore three elements that seem essential to creating a community of discourse about teaching and learning: leaders who expect and invite conversation, topics of conversation that can take us beyond technique, and ground rules that keep us from defeating ourselves before our conversation begins.

Our Need for Leadership

On a recent visit to a college that bills itself as a “teaching institution,” I found, as I

often do, that this phrase has its limits. This college hires people who care about teaching, it gives student opinion real weight in making decisions about promotion and tenure, and its official rhetoric is full of exhortations about teaching and learning. But the college does not have regular occasions for its faculty to explore teaching with each other except for an annual workshop where the emphasis is on learning from an outside expert rather than from colleagues.

When I observed a need to create more opportunities for “good talk about good teaching,” one person spoke, with all earnestness, what seemed to be the mind of many: “I’d like to talk with my colleagues about teaching, but I feel awkward about walking into someone’s office and saying,

“Let’s discuss the various learning styles among our students.”

What strikes me about that comment (in addition to the evidence of privatization it provides) is how subtly it reveals the weak culture of leadership in the academy. The comment assumes that cultivating a conversation about teaching depends entirely on the wills and wiles of individual professors; there’s nary a hint that academic leadership might play some role in fostering such conversation. The comment reveals a kind of silent conspiracy between faculty who do not want to be led and executives who find it safer to administer than to lead.

But very little talk about teaching—good or otherwise—will happen if presidents and provosts, deans and department chairs, do not expect and invite it into being on a regular basis. I chose my words carefully, because leadership that tries to coerce conversation will fail ...

Experience tells me not only that there is a deep reservoir of insight about teaching among faculty, but also that faculty have a deep need to draw upon that life-giving source. The reservoir waits to be tapped by leaders who perceive its presence, who expect and invite people to draw upon it, who offer excuses and permissions for the dialogue to happen—and who can help make that dialogue less woeful than it sometimes is and as winsome as it can easily be.

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Good Talk About Good Teaching

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Good Teaching Is More Than Technique

Last fall, minutes before I was to begin a two-day workshop on teaching with some 200 faculty at an urban university, a large and angry-looking man strode up to me, glared, and said, "I am an organic chemist. Are you going to spend the next two days telling me that I have to teach organic chemistry through role-playing?"

His anger (humorous in retrospect, but a bit dismaying in the moment) reflects one factor that has made our discourse about teaching more woeful than winsome: our constant habit of reducing teaching to "how-to-do-it" questions. We share an American cultural bias that every problem we face has a technical "fix," if only we can find it. That bias is fostered by armies of experts who make a living "fixing" things. But at its source, the bias is created by our penchant for evading the human challenges of selfhood and community by seeking refuge in the safer, technical dimension of things.

When we frame our talk about teaching only in terms of technique, we may make the conversation "practical" and safe, but we miss the deeper dimensions that could make such talk more real and rewarding to faculty: the challenge of ideas, the exploration of shared practice, the uniqueness of each teacher's genius, the mystery at the heart of the educational exchange. If leaders want to create a new conversation about teaching, they must find topics that do not exclude technique but that take us into realms more truthful, more demanding, more productive of insight—topics that do not deny the need for technical knowledge but that bring us into a community of discourse fed by the richness of our corporate experience.

From the myriad topics that emerge once one starts looking deeper than technique, I want to describe four that I have found effective in my work with faculty:

- critical moments in teaching and learning,
- the human condition of teachers and learners,
- metaphors and images of what we are doing when we teach, and
- autobiographical reflection on the great teachers who helped bring us into academic life.

Critical moments. In some of my workshops with faculty, we explore classroom practice using a simple device that allows us to talk about methods in the context of larger meanings, not ignoring technique but avoiding the dangers of a "fix-it" approach. I draw a large arrow from left to right through the center of the board and ask people to start naming the "critical moments" they have experienced

as a course moves from beginning to end. I define a critical moment as one when a learning opportunity will either open up or shut down for your students—depending, in part, on how you respond. (The "in part" is important because not all critical moments are under the teacher's control.)

The moments are many and marvelous. The first day of class, or even the first 15 minutes, are often mentioned. So are the first "stupid" question, the first graded assignment, the first time the teacher is challenged. Equally as critical as these moments of tension and dissension are moments of a more positive sort: the moment when the class seems to "get it," the moment when students start talking to each other rather than to the teacher alone, the moment when the teacher's carefully planned agenda gets derailed in favor of something more important.

As we brainstorm these moments, and locate them on the time line with a word or two, a simple but vital thing happens. People start speaking openly about events that have perplexed and troubled and defeated them in classroom teaching—and also about those they have managed and mastered and turned into teachable moments. That is, they do the one thing most necessary if we are to help each other grow as teachers: they speak honestly with each other about how challenging it is to teach and to learn.

The "critical moments" time line invites honesty by being utterly nonjudgmental. It soon becomes evident that in this conversation, no one is going to say what should or should not happen in other people's classrooms (and if they do, I ask them to stop), but everyone is invited to tell it like it is for themselves. As the conversation continues, and as the moments get recorded on the line, the board soon evolves into a "map" of the classroom learning experience that everyone has helped to draw, that has all of us reflecting on the educational journey, that reminds us of how many different starting points, routes, and destinations that journey can embrace. Everyone can feel both honored and challenged in his or her own teaching style.

As the map making slows down, we choose three or four of the most important critical moments and we talk to each other about what we have done in those moments—for better and for worse. The choices are somewhat predictable; e.g., the first class meeting, the first grade given, a key idea that remains opaque, a moment of overt conflict. But what faculty say to each other about what they have done, and might do, in those moments is marvelously unpredictable. There is no "right way" to handle these problems. In this dialogue, one has the empowering experience of reflecting on practice with fellow teachers in a way that deepens one's feel for the situation and makes one's practice stronger.

The critical moments exercise creates what I have come to call a "triangulating" conversation, as in surveying or navigation. It allows us to plot our own locations as teachers by relating to the locations of others. As we listen to others speak about their teaching, we are free to say an inward "yes" to the things that sound like us and "no" to the things that do not. We are free to speak about our own practice in a way that makes us only as vulnerable as we choose to be—a freedom that makes the conversation both possible and fruitful. We can explore our own identities in relation to other teachers' without ever feeling that we are being told to do our work in someone else's way.

The "critical moments" exercise offers a simple illustration of how leaders can establish an inviting expectation of free exchange about teaching among independent people.

The human condition. A second topic for good talk about good teaching is the human condition of teachers and learners. An obsession with technique often leads us to ignore the human dynamics of the classroom. But when we reflect on teaching in a more open-ended way (as in the critical moments exercise), we soon see that our response to any given moment depends primarily on what is happening inside of us—and on how we diagnose what is happening inside our students—and only secondarily on the methods at our command. Good teaching depends less on technique than it does on the human condition of the teacher, and only by knowing the truth of our own condition can we hope to know the true condition of our students.

Let me illustrate. As I speak with faculty about the human condition, I am increasingly convinced that one of the biggest barriers to good teaching is our diagnosis of students today. Briefly stated, this diagnosis holds that the classroom behaviors of many students (e.g., their silence, distraction, and embarrassment) reveal them to be essentially brain-dead (due to poor preparation, the dissolution of decent society, MTV, etc.), and that they therefore require pedagogies that function like life-support systems, dripping information into the veins of comatose patients who are unable to feed themselves. If that is a caricature, it is nevertheless instructive: nothing is easier than to slip into a low opinion of students, and that opinion creates teaching practices guaranteed to induce vegetative states even in students who arrive for class alive and well.

I believe we need a deeper diagnosis of those classroom behaviors that we so cavalierly classify as "brain-dead"; that those behaviors can in fact be more powerfully explained by the ancient aspect of the human condition called "fear." Young people in this society live with a level of

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fear that is nearly invisible to their elders—fear that their lives have little meaning, that their futures are dim, and that their elders do not care about their plight. The young have been thoroughly marginalized by the elders of this society, and their deepest response is not an angry rejection of us but a fearful internalization of our rejection of them. This fear leads them to hide behind masks of silence and indifference in the classroom—the same silence that marginalized people have always practiced in the presence of people with power.

I realize that many of our students are not chronologically “young”; they have returned to school in mid-life. But I believe that much of my diagnosis applies to this group as well ...

To diagnose our students well, we must diagnose ourselves. Why are we, the mentors, unable to see the fear within our students? Why do we insist, instead, on accusing them of banality? The answer, I think, has to do with our own fearfulness: we cannot see the fears that haunt our students because we ourselves are haunted by the fear that our students have rejected us ...

Our fear of the judgment of our students helps account for the tendency of too many academics to grow more cynical about students and teaching as the years go by; we are growing a shell of self-protection. But once we “decode” the fear that is in our students, and in ourselves, we find alternatives to cynicism. Once we understand the fearful condition of teachers and learners, the classroom can become a place where fear is faced and overcome.

I know of no technique to overcome fear. But I do know that whenever I can see past my students’ silence and into their fear—and can teach to their fear rather than to their alleged indifference—my students learn more. I also know that I cannot see my students’ fear until I have seen my own. And I know that I am less likely to face my own fear if I do not have a community of honest and open colleagues with whom to explore my struggles as a teacher.

The human condition is vast and varied, and fear is only one of its faces. But whether the focus is fear or power or ego, or grace or humility or love, an effort to understand the inner lives of teachers and learners not only makes for compelling conversation but for better teaching and learning as well.

Metaphors and images. A third approach to good talk about good teaching is to explore metaphors and images about who we are, what we are doing, and what we would like to be and do when we teach.

The ultimate source of good teaching lies not in technique but in the identity of the teacher, in those persistent but obscure forces that constitute one’s nature. There is

no empirical science for determining one’s nature. There is only the indirectness of imagination and poetry and art, and that is the value of metaphor: it offers us a way of glimpsing from the corner of the eye things that elude us when we try to view them directly. By articulating and exploring the metaphors that arise when we reflect on our own teaching, we touch the deep dimensions of self and vocation that defy headlong analysis.

This process is not as precious as I may have just made it sound, as my own case will illustrate. Early in my teaching career, I had a persistent, unromantic, and intellectually embarrassing image of myself as teaching “like a sheepdog,” more specifically, like a border collie. Though the image seemed insane to me at the time, I now understand that it was an apt and amusing challenge to my actual practice as a young teacher: sheepdogs do not normally do their work by standing on their hind legs behind a podium and lecturing non-stop to the sheep. It took me years to appreciate that this strange metaphor was calling me to new insights about my work, insights more consistent with my own nature as teacher and learner.

I worked doggedly (sorry) to unpack the metaphor, looking, for example, at the various functions a sheepdog performs: allowing the sheep to feed, protecting them from danger, keeping them together, guiding them toward shelter, etc. How does a sheepdog do these things? By creating an invisible but firmly enforced boundary around the sheep, by holding them within a space where they have a certain freedom within a certain discipline and demand.

Eventually, that became the key to my own best work as a teacher: I needed to learn how to create a learning space for my students, a space in which they could “feed” themselves by moving freely within limits, limits created by the demands of subject matter and by my own sense of what they needed to learn about that subject matter. That insight alone became an immense challenge. The image of teaching that I had absorbed from the academy requires the professor not to create space but to fill it up, a task I had learned to perform with a vengeance.

Over the years, the metaphor has continued to unfold for me. I began asking deeper questions about what needed to happen within the space I was creating. Unlike the sheepdog, who wants unquestioning obedience from the sheep, I wanted my students to come into selfhood and community within that space—not just any form of community, but a learning community, one in which the interactions between students and teacher are disciplined by the subject that is at the center of our circle.

As time went by, the seemingly crude sheepdog metaphor evolved into an

faculty development UPDATE

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This month’s issue of *Syllabus* online addresses the effects of the increasing digital environments on libraries, digital intellectual rights, the “Deep Web,” and case studies on institutional uses of technology. *Syllabus* focuses exclusively on the use of high tech in higher ed.

image that continues to help me teach from my own deepest identity: “To teach is to create a space in which the community of truth is practiced.” There is a sophistication about this image that seems far removed from the sheepdog. But had I not taken the metaphor seriously, I do not think I would have evolved an image of teaching that speaks so deeply to my condition and that continues to challenge me in daily practice ...

Great teachers. A fourth focus for good talk about good teaching that can take us beyond technique involves telling stories about the origins of our teaching vocations—especially stories about the great teachers who set us on this path.

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Sharing something of each other's stories is a minimum essential for community (the more you know of someone's story, the less possible it is to hate him or her), and yet we rarely do it in academic life. Perhaps we would do more of it if we understood how it can help us do our work better. By telling the stories of our great teachers, we can learn much about the shape of good teaching, and we may reconnect with the passions that led us to teach in the first place—passions long lost in the demands of daily life.

In the more extended faculty workshops I do, I begin by inviting the participants to tell such stories, and the exercise quickly goes beyond self-introductions or "breaking the ice." As the stories are told, we are reminded that good teaching comes in an astonishing array of forms. More deeply, we are reminded that while great teachers may have mastered a particular method of teaching, it was not the method that mattered: it was the congruence between that method and the teacher's identity that made the teaching great.

As one listens to these stories, one hears less about the technical virtuosity of these teachers than about their personhood—about their presence and passion and commitment, about their capacity to "live the questions" that they asked others to consider. But just as there is no common technique among great teachers, so there is no common personality profile. The personhood that makes for great teaching comes in many forms; some great teachers are testy and some are infinitely patient, some are noisy and flamboyant while others are quiet and calm. What they have in common is self-knowledge, trust in their own nature, and a willingness to teach directly from it.

These observations sound like truisms only until one seeks their implications for one's own teaching—then they become challenging demands. In one workshop where participants told stories of their great teachers, a professor became visibly moved as he talked about the mentor who had turned him toward teaching. Over the next few days, the source of his emotion became clear: he had spent 15 years trying to ape his mentor's teaching style, even though he and his mentor were quite different kinds of people. He had spent 15 years trying to be someone he was not, and both he and his teaching had suffered

from the effort. He was a man haunted by the feelings of fraudulence that threaten American professional life more generally.

Behind the attempt to imitate someone else there lies, of course, a lack of trust in one's own gifts. This professor is not alone in his self-distrust. There is little in our formation and development as academics that invites us to examine, let alone to understand and value our selfhood; indeed, a good case can be made that one function of graduate education is to replace any sense of the unique subjective self with a standard-issue guild identity. Some of us will grow as teachers only as we recover our sense of identity and learn to trust it as we teach. Recalling the roots of our own vocations by sharing autobiographies can help that process along.

Ground Rules for Creative Conversation

If we are to move past privatization toward good talk about good teaching, not only do we need leaders to invite that conversation into being and topics that take us beyond technique; we also need ground rules for dialogue that will keep us from killing the conversation before it even begins.

The tacit ground rules that have traditionally shaped academic dialogue are much like the "rules of engagement" practiced by the military—ways of putting a civilized veneer on behavior that is nonetheless barbaric. We have a hard time talking to each other without falling into competition and even combat, into an unconscious rhythm of defense and offense that allows for little openness and growth. (In the middle of writing this essay, I received a solicitation to subscribe to a higher education journal. It highlighted this blurb from an academic dean: "I need to read _____ in order not to be blindsided by someone who has.") Good talk about good teaching requires a conscious effort to alter the norms that shape our dialogue so that its outcomes can be more creative.

For example, in faculty workshops I sometimes ask for volunteers to offer course design problems as case studies for work in groups of six or eight peers. Volunteering to do so entails a risk—a vulnerability—since it exposes the inner sanctum of one's teaching to the scrutiny of others in a way that can set us up to be used and abused. So, to make the process more trustworthy, I have devised simple ground rules that govern the small groups.

The groups meet for an hour and a half, and during that time no one can speak to the "focus person" in any way except to ask an honest, open question. That is, no one can advise the focus person on how he or she ought to teach the

course, and no one can ask questions that are advice or judgment in disguise: "Don't you think you should assign Schwartz's brilliant essay on this issue? You don't know his work? Oh, don't you read German?" For the final 15 minutes, the "questions-only" rule can be suspended if the focus person requests it, and he or she can invite "mirroring" from the group—not judgment or gratuitous advice, but reflections on what the questioners think they have heard the focus person saying.

When the faculty I work with hear about these ground rules, they have mixed feelings—disgust and despair. How could anything worthwhile happen when we are forbidden from arguing and making points? But when the small groups have finished their work, most participants have not only learned important things about teaching; they have experienced a rare sense of community with colleagues.

The focus persons often say that they have never had better help in thinking through a course than comes from a process that gives them a safe space to explore their own experience and identity. The questioners often say that they have never listened to a colleague so carefully, that they understand anew how teaching comes from the identity and integrity of the teacher, and that what constitutes good teaching for one person may have little to do with another. The questioners also speak of gaining new insight into themselves, of seeing problems and potentials in their own teaching in the process of taking another person seriously.

The "questions-only" rule is radical, and I do not suggest that we need to follow such a draconian drill every time we gather. But people who want to encourage good talk about good teaching must find ways to change the dance that we academics tend to do with each other, so that we spend less time stepping on each other's toes. We need ways to listen more openly to each other; to judge and advise and "fix" each other much less; to find the strengths—not just the weaknesses—in each other's proposals; to leave each other feeling heard and affirmed as well as stretched and challenged when our conversations end.

Every faculty I have ever visited contains a wealth of wisdom about teaching that waits to be tapped. If we would practice these modest graces of conversation, encouraged by leaders who invite us and by topics that engage us, good talk about teaching will flourish—and good teaching will have a better chance to flourish as well. ■

Palmer, P. 1993. *Change Magazine* 25 (6): 8–13. Full text of the article is available at: <http://www.mccli.dist.maricopa.edu/events/afc99/articles/goodtalk.html>

Annual Meeting Registration is available online at: <http://aaahq.org/AM2003/registration.cfm>

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For travel to Hawaii for the 2003 Annual Meeting visit the AAA website: <http://aaahq.org/AM2003/hotelinfo.cfm>

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The headquarters hotel for the American Accounting Association's 2003 Annual Meeting is the Hilton Hawaiian Village in Honolulu, Hawaii. To make or confirm reservations (7:00 am to 5:00 pm Hawaii-Aleutian Time), please call: In the U.S. — Toll Free: (866) 897-3555; International — (808) 949-4321; Fax: (808) 948-7660. Ask for Group Reservations, Group Code: ACT

Additional events will be held in the Renaissance Ilikai Waikiki Hotel. Reservations can be made by calling the hotel directly at (808) 949-3811 or (800) 245-4524. To receive the special group rate, individuals must identify themselves as attending the American Accounting Association meeting. Reservations will be taken until the block is full or **July 3, 2003**, whichever occurs first.

For more information about either hotel, go to <http://aaahq.org/AM2003/hotelinfo.cfm> or go the AAA web page and click on "Click Here for 2003 Annual Meeting Information" at the top of the page and then click on "Travel, Hotels, and Excursions."

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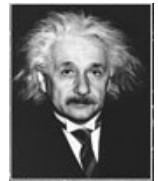
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Honors for AAA Journals

Accounting Horizons Wins Golden Page Award for “Readability of Research”

Professor Jim Largay, Editor of *Accounting Horizons*, is pleased to announce that *Horizons* is receiving the Emerald Management Reviews’ (EMR) **2003 Golden Page Award** for “Readability of Research” in the Accounting and Finance journal category. Based in the U.K., Emerald publishes 150 journals. In addition, each year it evaluates articles in the top 400 management periodicals in the world in six research and readability areas. Specialist reviewers examine over 18,000 articles each year and EMR recognizes the highest-ranked journal in each functional management category, such as accounting and finance, general management, marketing, and operations and production management, with Golden Page Awards in one or more of the six research and readability areas. Other journals honored with 2003 Golden Page Awards include *Financial Management*, *Harvard Business Review*, *Journal of Strategic Marketing*, and *Management Science*.

Professor Largay attended the April 24 Awards Ceremony in London to receive the Award on behalf of *Accounting Horizons* and the American Accounting Association. He is gratified by this award and wishes to acknowledge the contributions of *Horizons*’ Associate Editors, external referees, authors of published manuscripts, and of course his own green pen, that make *Horizons* the accessible widely read research journal that came to the attention of the Golden Page Award Evaluators. ■

Accounting and the Public Interest Makes Publishing Opportunities Listing

Jesse Dillard, Editor of *Accounting and the Public Interest*, has been notified that *Accounting and the Public Interest* will be included in the upcoming *Cabell’s Directory of Publishing Opportunities in Accounting* – Ninth Edition. This journal is published online by the Public Interest Section and is available to Section members for \$5 a year. Single articles can also be purchased at: <http://aaahq.org/ic/browse.htm> ■

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The American Accounting Association recognizes the special experience and value longtime members give the Association by awarding Emeritus and Life memberships.

If you have been a member of the AAA for at least 20 years and have retired from ordinary gainful employment, you are eligible for Emeritus membership. Emeritus membership costs \$20 a year with one of the association-wide journals (*The Accounting Review*, *Accounting Horizons*, or *Issues in Accounting Education*), \$30 with two journals, and \$40 for all three quarterly journals.

If you have been a member of the AAA for at least 40 years, you are eligible for Life membership. Life membership, including a subscription to *Accounting Education News*, is free. Life members, however, pay a small fee if they wish to receive one or more of the three association-wide journals (\$10 for one journal, \$20 for two, and \$30 for all three quarterly journals).

If you are eligible to Emeritus or Life membership, please contact Member Services Specialist Deirdre Harris at the AAA office so she can adjust your dues record. You may reach Deirdre via email at deirdre@aaahq.org or by phone at (941) 556-4119. ■

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Charles T. Zlatkovich

Past President of the AAA, Charles Zlatkovich, passed away on Friday, February 7, 2003, in El Paso, Texas.

Mr. Zlatkovich received his B.S. in Commerce from Texas Christian University (TCU) in 1938 and the very first M.B.A. conferred by TCU in 1939. He resumed his formal education after WWII and completed his Ph.D. at The University of Texas at Austin in 1952 and most of his career was spent on the faculty there. He was known as “Dr. Z.” and earned many honors and awards. He served as chairman of the Accounting Department on three occasions. Mr. Zlatkovich coauthored several accounting books, the best known of which was *Intermediate Accounting*. First published in 1963, the book went through several editions and was adopted by hundreds of colleges and universities. He served as President of the Association in 1971–72 and was named AAA Outstanding Educator in 1978. Mr. Zlatkovich was also one of fourteen professors profiled in the AAA publication *Outstanding Educators*. ■

Deloitte Foundation Awards \$250,000 to Ten Top Ph.D. Students

Firm Continues Commitment to Support Excellence in Doctoral Education

The Deloitte Foundation has awarded \$250,000 in fellowship grants to 10 doctoral students in accounting at institutions of higher education across the country. The Doctoral Fellowship Program is funded through the Deloitte Foundation, a not-for-profit organization associated with Deloitte & Touche LLP, one of the nation's leading professional services firms. Since its inception in 1956, the program has assisted more than 900 outstanding doctoral students as they complete their course work and dissertations and go on to teaching and research in accounting. Each of the 2003 Deloitte & Touche Doctoral Fellows will receive \$5,000 during his or her final year of course work and \$20,000 during the subsequent year of completing a dissertation.

"Deloitte & Touche is honored to support the hard work and dedication of these top accounting students who plan a career in the research and teaching of accounting and business," said Mark M. Chain, National Director of Recruiting and Human Resources Management of Deloitte & Touche and President of the Deloitte Foundation. "The individuals that have been selected as award recipients will play an important role in educating the future talent of our profession and firm," Chain added.

The 10 recipients of the Deloitte Foundation Doctoral Fellowships in Accounting for 2003 and the institutions they attend are:

Jennifer L. Brown	The University of Texas at Austin
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David Craig Nichols	Indiana University
Melvin David Piercey	University of Illinois
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Wendy M. Wilson	The University of North Carolina at Chapel Hill

The program, one of the first of its type, attracts applicants from nearly 100 schools across the country. All of the students who apply for the fellowships are first nominated by the accounting faculties of their respective schools. An independent selection committee, composed of three eminent accounting educators, then reviews the applications and selects the ten recipients who are awarded

Deloitte & Touche Doctoral Fellowships. This year's selection committee included Professors Julie Collins of the University of North Carolina at Chapel Hill; Robert Libby of Cornell University; and Richard Sloan of the University of Michigan.

"The fellowship grants allow 10 of the best and brightest to focus solely on their research during the crucial dissertation stage, and hit the ground running as they begin their professional careers," said Professor Libby. "The Deloitte & Touche Fellowship plays a critical role in helping meet the nation's need for qualified accounting professors who will educate the profession's next generation of leaders. It is an honor to be associated with this important program," he added.

About the Deloitte Foundation

The Deloitte Foundation is a not-for-profit organization that helps support teaching and research in accounting, business, and related fields within the U.S. The Foundation was founded in 1928 and is primarily funded by contributions from Deloitte & Touche LLP and Deloitte Consulting LP. The Foundation supports an array of national programs, which are relevant to a variety of professional services, and which benefit undergraduates, graduate students, and faculty.

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Deloitte & Touche, one of the nation's leading professional services firms, provides assurance and advisory, tax, and management consulting services through nearly 30,000 people in more than 80 U.S. cities. The firm is dedicated to helping their clients and their people excel. Known as an employer of choice for innovative human resources programs, Deloitte & Touche has been recognized as one of the "100 Best Companies to Work for in America" by *Fortune* magazine for six consecutive years. Deloitte & Touche refers to Deloitte & Touche LLP and its related entities. Deloitte & Touche is the U.S. national practice of Deloitte Touche Tohmatsu. Deloitte Touche Tohmatsu is a Swiss Verein, and each of its national practices is a separate and independent legal entity.

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A Few Words from the Executive Director

Many thanks to the many of you who have been in touch since my confirmation as Executive Director for the American Accounting Association; I have appreciated your congratulations and encouragement. It is my pleasure to have the opportunity to continue working with colleagues in the association. We have many opportunities and challenges to face together and I look forward to working with you to meet them.

Our recent challenges trying to talk together about the future of association-wide publications and the process involved in considering that future puts me in mind of the themes of this year's President Pete Wilson and President-elect Bill Felix. Pete began the year talking about regaining trust—primarily in the context of the profession, but it is clear that issues of trust are paramount in our discussions of decision making with regard to our publications and scholarly pursuits. In his travels to speak at this spring's Regional meetings, Bill has been introducing his theme of the "community of scholars" and the rewards and challenges inherent in that community.

These themes of trust and community seem inextricably connected to me. I chose Parker Palmer's article concerning good conversations about good teaching for this issue's Faculty Development Update because it focuses on the difficulty we have as a community addressing our work as teachers—how to recognize it, how to learn more about it, how to make it a more public activity. In another of his articles Palmer talks about the challenges of community, reflecting on years he spent in a Quaker living/learning center where working and living in community were central elements of the experience. With humor he recognizes that while we often romanticize community (and perhaps collegiality), it's hard work to develop and maintain it:

Out of that long, intense experience, what might I share that would somehow be hopeful and encouraging? I learned, of course, that community is vital and important, but it is also terribly difficult work for which we are not well prepared; at least I was not. I learned that the degree to which a person yearns for community is directly related to the dimming of memory of his or her last experience of it.

I came up with my own definition of community after a year at Pendle Hill: Community is that place where the person you least want to live with always lives. At the end of my second year, I came up with a corollary. When that person moves away, someone else arises immediately to take his or her place.

Palmer recognizes the challenge diversity brings to work in community and goes on to assert that an essential element of a healthy community is its capacity for creative conflict:

... [K]nowing and learning are communal acts. They require many eyes and ears, many observations and experiences. They require a continual cycle of discussion, disagreement, and consensus over what has been seen and what it all means. This is the essence of the "community of scholars" ... At the core of this communal way of knowing is a primary virtue ... This primary virtue is capacity for creative conflict ... there is no knowing without conflict.

Our ability to confront each other critically and honestly over alleged facts, imputed meanings, or personal biases and prejudices—that is the ability impaired by the absence of community. The ethos of competitive individualism breeds silent, *sub rosa*, private combat for personal reward. It is all under the table, it never comes out in the open, that is what competitive individualism is all about. Competitive individualism squelches the kind of conflict I am trying to name. Conflict is open, public, and often very noisy. Competition is a secret, zero sum game played by individuals for private gain. Communal conflict is a public encounter in which the whole group can win by growing ... A healthy community, while it may exclude this one-up, one-down thing called competition, includes conflict at its very heart, checking and correcting and enlarging the knowledge of individuals by drawing on the knowledge of the group.

Within our membership great diversity is reflected—we come from different countries, different kinds of institutions, and different kinds of disciplinary concentrations. That diversity ensures that we will have conflict—differences of opinions, interpretations, and values. It also brings a richness of experience and knowledge to solving our most pressing problems. I thank you for having the patience and perseverance to develop and continue healthy and creative communal discussions about the priorities and future of the Association. The AAA will certainly be the winner if we all continue to learn and grow through continuing creative conflict. ■



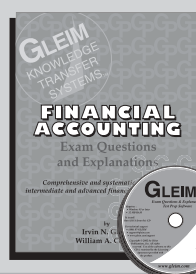
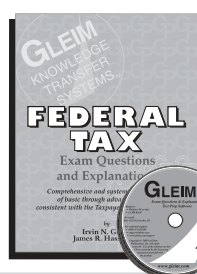
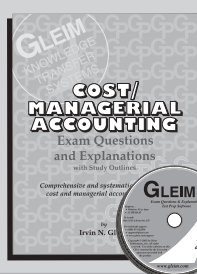
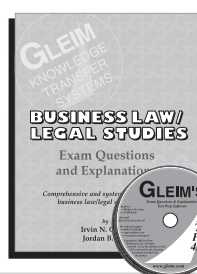
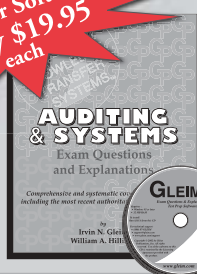
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