

President's Message

The supply of quality students into our college and university programs and the supply of quality graduate students into our Ph.D. programs are receiving increasing attention. In this message I am reporting one of the activities of which I have been informed. The larger public accounting firms have formed a task force to address the supply of quality students into the accounting profession. I will have more information about their activities later.

The other task force has been set up by NASBA, the National Association of State Boards of Accounting. This new committee is charged with finding ways to address the increasing shortage of accounting faculty with Ph.D. training, as I mentioned in my last message to you. This committee just recently made contact with me. As I learn more about their activities, I will pass the information on to you. One discussion we did have was regarding the need for data. I discussed the need for data with the leadership of the APLG Section and we have agreed that a joint committee will be formed to consider what data is needed and how best to obtain, store, and disseminate this data. David Plumlee of the University of Utah has agreed to chair this committee and they

have already begun their deliberations. In addition, it is likely that an AAA committee will be formed to consider our contributions to solutions to the shortfall.

As a closing topic, I would like to remind you that the Annual Meeting in Orlando will take place August 8 through 11. We expect a wide variety of program elements that will appeal to a broad cross-section of the membership. In the last message I described the first plenary session speaker, Steven Covey. The Tuesday morning plenary session will include a panel discussing the future of standard setting for public companies. The panelists will be David Walker from the GAO, Bill McDonough from the PCAOB, Don Nicoliason from the SEC, and Bob Herz from the SEC. Wednesday mornings plenary session will feature a talk by Jim Copeland titled "Ethics: An Imperative." Jim Ohlson, this year's eminent scholar, will be the luncheon speaker on Tuesday, and Jane Mutchler, the President-Elect, will be the luncheon speaker on Wednesday. I look forward to seeing you there. ■



William L. Felix, Jr.

In this issue

2004 AAA New Faculty Consortium	2
Nominees for Office, 2004-05	3
Ballot for 2004-05 Officers	3
Calls for Papers	4-5
Invitation to Volunteer for Committees	6
Call for Nominees for AAA Offices	6
Future Meetings	11
Financial Statement Information	11
Orlando 2004	13



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2004 American Accounting Association New Faculty Consortium

The 22nd annual New Faculty Consortium sponsored by the American Accounting Association and Ernst & Young LLP was held February 5–8 at the Lansdowne Resort and Conference Center in Leesburg, Virginia. This is the second year that Ernst & Young LLP sponsored the Consortium, and we are extremely grateful that they provided the venue, accommodations, and logistical support. The Planning Committee members were Walter Blacconiere (Indiana University), Julie Smith David (Arizona State University), Leslie Eldenburg (The University of Arizona), Ellen Glazerman (Ernst & Young LLP), Lisa Koonce (The University of Texas at Austin), Fred Mittelstaedt (University of Notre Dame), Rick Morton (Florida State University), and Jim Wahlen (Indiana University). Judy Rayburn (University of Minnesota) was the AAA Research Committee liaison. Andrea Midy and Lannie Wendorf of Ernst & Young LLP provided invaluable assistance before, during, and after the Consortium.

The two-and-a-half day program was organized around three major themes: planning an academic career; teaching; and scholarship and research. General sessions were followed by small group sessions each facilitated by two group leaders. The group leaders were Guido Geerts (University of Delaware), Jim Hunton (Bentley College), Marilyn Johnson (Michigan State University), Kathryn Kadous (Emory University), Ron Kasznik (Stanford University), Rick Morton (Florida State University), Kaye Newberry (The University of Arizona), Ray Pfeiffer (University of Massachusetts), Tim Rupert (Northeastern University), Sandra Waller Shelton (DePaul University), Geoff Sprinkle (Indiana University), Sandra Vera-Muñoz (University of Notre Dame), Susan Watts (Purdue University), and Teri Lombardi Yohn (Georgetown University).

The program began Thursday evening with a dinner and a talk by Beth Brooke, Global Vice Chair–Strategy and Americas Vice Chair–Strategies, Brand, and Communications, Ernst & Young LLP. Beth spoke on the current events in the profession and their impact on accounting firms and users of financial information.

On Friday morning, Ellen Glazerman (Ernst & Young LLP) officially welcomed the 69 new faculty participants. Pete Wilson (Boston College) then facilitated a general session on planning an academic career and moderated a panel on this topic. The panel members were Shuping Chen (University of Washington), David Hurtt (Western Michigan University), and Tom Lopez (University of South Carolina). A diverse set of issues was covered during this session, providing a basis for more in-depth discussion throughout the program.

Friday afternoon, Krishna Palepu (Harvard University) and Charles Lee (Cornell University) provided informative presentations on teaching. Krishna focused on the synergy between teaching and research, while Charles covered the elements of effective teaching.

Friday's formal program ended with a reception and dinner. After dinner, The Capitol Steps, a musical comedy troupe of current and former Congressional staffers, provided many laughs by satirizing U.S. and world events.

The focus of Saturday's sessions was scholarship and research. Joel Demski (University of Florida) provided a very thought-provoking presentation on the relation between scholarship and research. Bill Kinney (The University of Texas at Austin) then discussed the importance of effective communication in research and provided insights on how to begin a research agenda.

Saturday afternoon's sessions focused on the editorial process. Christine Botosan (University of Utah) provided an author's perspective, covering topics such as when a paper is ready for submission and responding to reviewer comments. A panel comprising Bill Kinney (The University of Texas at Austin), Mark Nelson (Cornell University), and Jim Wahlen (Indiana University) provided perspectives from the editors viewpoint, covering topics such as the reasons papers are rejected and interpreting editor and reviewer comments.

Mark Nelson (Cornell University) was the wrap-up speaker. Mark synthesized the topics that were covered on the preceding two days, and provided his own perspective on teaching, research, and developing an academic career.

Saturday's events concluded with a social hour and dinner. The informal setting offered participants an opportunity to interact and establish relationships that will benefit them throughout their career. As one new faculty member noted in his/her conference evaluation form, "This conference has been so helpful in terms of career planning—I feel so energized and excited." ■

2004–05 Nominees and Ballot

Also available at <http://aaahq.org/AM2004/2005nominees.cfm>

Judy Rayburn is Accounting Department Chair and the Carolyn I. Anderson Professor of Business Education at the University of Minnesota. She was Chair of the Program Advisory Committee for the 2000 Annual Meeting, and has served the AAA on various committees, including the Midwest Region Steering Committee and the New Faculty Consortium Committee. Rayburn is currently Vice President–Finance of the AAA and Chair of the Finance Committee. ■

Susan Crosson is Coordinator and Professor of Accounting at Santa Fe Community College in Gainesville, Florida. Crosson has served the American Accounting Association in numerous capacities. She has chaired AAA's Membership Committee for the past two years. Previously, she served AAA as a Council Member-at-Large, as the Co-Chair of the Relations between Two-Year Members and Members at Other Institutions Committee, as a member of the Professional Development Taskforce and Steering Committee, and in various offices for the Two-Year Accounting Section including serving as its Chair. ■

John Fellingham is the H. P. Wolfe Chair in Accounting at The Ohio State University. He has served on the editorial boards of *The Accounting Review*, *Contemporary Accounting Research*, and *Accounting Horizons* and also as Chair of the Program Committee for the 2002 Annual Meeting. Fellingham's research interests include double-entry accounting structure and information. ■

Nancy A. Bagranoff is Dean of the College of Business and Public Administration and Professor of Accounting at Old Dominion University. She is currently President of the Information Systems Section and has served on AAA's Innovation in Accounting Education Award Committee and has been an active member and chair of a variety of section committees. Bagranoff has been longtime member of the editorial board of the *Journal of Information Systems*, and also has served as an Associate Editor. ■

Mort Pincus is Department Head and Harry B. Carlson-KPMG Peat Marwick Research Professor of Accounting at The University of Iowa. He has served as Chair of the AAA Annual Meeting Program Committee; Member-at-Large and Financial Accounting and Reporting Section Liaison for the Annual Meeting Program Committee. He has been active on several AAA and section committees. Pincus is currently serving on the editorial board of *The Accounting Review*. ■

Julia Higgs is an Associate Professor in the School of Accounting at Florida Atlantic University and has been an active member of the American Accounting Association at the section, region, and national levels. Higgs is the incoming chair of the Auditing Section Membership Committee and has served on the AAA Membership Committee. ■

Cynthia Mapp Jackson currently is the Joseph G. Riesman Research Professor of Accounting at Northeastern University. Jackson has research interests in accounting information systems, behavioral accounting, and accounting education. Her teaching interests include accounting information systems and financial accounting. Jackson has published in such journals as *Decision Sciences*, *The International Journal of Accounting*, *Advances in Accounting Information Systems*, and *Issues in Accounting Education*. She is an active member in several Sections including the new Faculty Diversity Section. ■

John Christensen is Professor of Accounting at the University of Southern Denmark in Odense, Denmark. He received his Ph.D. from Stanford University and has been a visiting fellow at Yale University. He is currently chairing the faculty of the European KPMG Doctoral Colloquium in Accounting. Dr. Christensen has served on the American Accounting Association's Notable Contributions to Accounting Literature Award Screening Committee and the Program Advisory Committee, as well as on the editorial board of *The Accounting Review* and *Journal of Management Accounting Research*. ■

BALLOT

Nominees for Office are hereby submitted to the membership for vote. Associate Members (students) may not vote in elections conducted by the Association. ■

Each member should indicate his or her vote with an "X" or check mark in the box pertaining to each office on this form. This form can be returned by mail or fax. It is also available online at <http://aaahq.org/AM2004/nominees.cfm>. Ballots will be accepted through July 26, 2004.

If mailed: Nominees for Office
American Accounting Association
5717 Bessie Drive
Sarasota, FL 34233-2399

If faxed: (941) 923-4093

PLEASE INDICATE YOUR VOTE NEXT TO THE NOMINEES AT THE RIGHT:

Member ID (from mailing label): _____

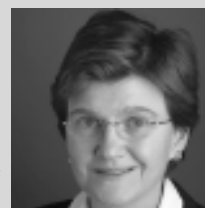
Name (please print): _____

Affiliation: _____

Signature: _____



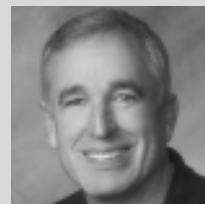
Judy D. Rayburn
President-Elect
Nominee



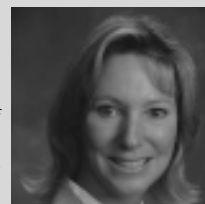
Susan V. Crosson
Vice President–
Sections and
Regions
Nominee



John C.
Fellingham
Vice President–
Research
Nominee



Nancy A.
Bagranoff
Vice President–
Education-Elect
Nominee



Morton Pincus
Vice President–
Publications-Elect
Nominee



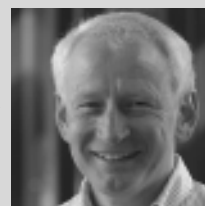
Julia L. Higgs
Council Member–
at-Large
Nominee
(2 positions to fill)



Cynthia Jackson
Council Member–
at-Large
Nominee
(2 positions to fill)



John Christensen
International
Council Member–
at-Large
Nominee



Calls and Meetings . . .

CALL FOR PAPERS

11th Annual Midyear Conference of the International Accounting Section of the American Accounting Association San Antonio, Texas February 3–5, 2005

The conference facilitates teachers, researchers, and practitioners interested in international accounting to exchange information, network, and discuss emerging issues. Papers or panel discussions on any area of international accounting are welcome. Submission deadline is October 15, 2004. For more information, visit the AAA website and click on the Calls for Papers button and then click on 11th Annual Midyear Conference of the AAA International Accounting Section.

First Annual Doctoral/New Faculty Consortium

This year, thanks to the generous sponsorship of KPMG, the International Section of the AAA will be holding its first annual Doctoral/New Faculty Consortium starting at noon on February 3 through noon on February 4 before the main IAS Midyear Conference starts. Any doctoral students and new faculty in their first or second years who are interested in pursuing international accounting research are invited to attend. For additional information, visit the AAA website and click on the Calls for Papers button and then click on 11th Annual Midyear Conference of the AAA International Accounting Section. ■

CALL FOR PAPERS

2005 JATA Conference

The eleventh conference of *The Journal of the American Taxation Association* will be held in conjunction with the ATAs Midyear Meeting in February 2005. Original papers addressing interesting and relevant tax issues will be considered for the conference. Submissions to the conference will be treated as submissions to *The Journal of the American Taxation Association*, and should not be under review with any other journal. To be considered, papers must be received no later than *October 1, 2004*. For additional information, visit the AAA website and click on the Calls for Papers button and then click on 2005 JATA Conference. ■

CALL FOR PAPERS

Journal of Derivatives Accounting (JDA)

The *Journal of Derivatives Accounting* welcomes papers addressing the following issues: influence of taxation on product developments and structures; tax outcome of transactions such as hedging, trading, speculation; tax efficiency and derivatives strategies, e.g., straddles; corporate and individual treatment, e.g., stock options; taxation of variable interest entities or issuing vehicles; timing of recognition of gain and losses accruals, marked to market; international and cross border issues, e.g., sources of income, withholding tax, application of double tax treaties, value-added tax, and transfer pricing; country/industry case studies. Submission deadline for the next issue is August 31, 2004. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *Journal of Derivatives Accounting*. ■

CALL FOR PAPERS

International Journal of Accounting, Auditing and Performance Evaluation (IJAAPE)

IJAAPE is a new journal that will publish research articles from academics and practitioners. *IJAAPE* encourages contributions from emerging markets and transitioning economies, and studies whose results are applicable across nation states or capable of being adapted to the different accounting and business environments. The journal also has a practitioners' forum that aims at publishing case based studies specially from the practitioners. Submission deadline is July 31, 2004. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *International Journal of Accounting, Auditing and Performance Evaluation*. ■

CALL FOR PAPERS

2005 Management Accounting Section Research and Case Conference Scottsdale, Arizona January 7–8, 2005

The 2005 Management Accounting Section Research and Case Conference will be held in January and authors are encouraged to submit research papers and cases for the conference by July 31, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on 2005 Management Accounting Section Research and Case Conference. ■

CALL FOR PAPERS

2005 AAA Information Systems Section Midyear Meeting and *Journal of Information Systems* New Scholars' Research Workshop New Orleans, Louisiana

The 2005 Management Accounting Section Research and Case Conference will be held January 6–8, 2005. The *JIS* New Scholars' Research Workshop will be held on January 6 immediately preceding the IS Section meeting. Authors are encouraged to submit papers for the conference and the *JIS* workshop by September 1, 2004. For additional information, visit the AAA website and click on the Calls for Papers button and then click on 2005 AAA Information Systems Section Midyear Meeting. ■

CALL FOR PAPERS

Accounting Education: an international journal

Submissions are sought for a special issue on "Assessment of Students and Faculty Members" tentatively scheduled for publication in December 2005. Submissions are encouraged that offer new perspectives as well as those that develop existing themes of assessment and accountability. Submission deadline is December 31, 2004. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *Accounting Education: an international journal*. ■

CALL FOR PAPERS

2004 ABO Research Conference

Chicago, Illinois

October 15–16, 2004

Submission deadline is July 2, 2004. For additional information, visit the AAA website and click on the Calls for Papers button and then click on ABO 2004 Research Conference. ■

CALL FOR PAPERS

11th Annual Midyear Auditing Section Conference and 25th Anniversary Conference for *Auditing: A Journal of Practice & Theory*

New Orleans, Louisiana

January 13–15, 2005

You are encouraged to contribute submissions of auditing/attestation/assurance research and education papers, teaching cases, and special session proposals. Deadline for paper submissions is September 1, 2004. For additional information, visit the AAA website and click on the Calls for Papers button and then click on 11th Annual Midyear Auditing Section Conference. ■

CALL FOR PAPERS

2005 Southwest Regional Meeting

Dallas, Texas

March 1–5, 2005

Papers may encompass any topical area of accounting and may be theoretical or practice-oriented. Deadline for paper submissions is September 7, 2004. For additional information, visit the AAA website and click on the Calls for Papers button and then click on 2005 Southwest Regional Meeting. ■

CALL FOR PAPERS

2005 Ohio Regional Meeting

Columbus, Ohio

April 28–30, 2005

Submit papers, panel suggestions, and other ideas to David Stout by January 21, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on 2005 Ohio Regional Meeting. ■

Journal of Emerging Technologies in Accounting

The Journal of Emerging Technologies in Accounting is the academic journal of the Artificial Intelligence/Emerging Technologies Section of the American Accounting Association. The purpose of the section is to improve and facilitate the research, education, and practice of advanced information systems, cutting-edge technologies, and artificial intelligence in the fields of accounting, information technology, and management advisory systems. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *Journal of Emerging Technologies in Accounting*. ■

Advances in Accounting Education

This is a refereed research annual whose purpose is to meet the needs of individuals interested in the educational process. Articles may be nonempirical or empirical. The emphasis is on pedagogy and articles must explain how teaching methods or curriculum/programs can be improved. Submission deadline is August 31, 2004. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *Advances in Accounting Education*. ■

Journal of International Accounting Research

The *Journal of International Accounting Research* publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *Journal of International Accounting Research*. ■

Accounting and the Public Interest

Submissions are invited for *Accounting and the Public Interest*, an online-only academic journal published by the Public Interest Section of the American Accounting Association. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *Accounting and the Public Interest*. ■

The ATA Journal of Legal Tax Research

The American Taxation Association announces a new electronic journal. *The ATA Journal of Legal Tax Research* publishes creative and innovative studies employing legal research methodologies that meet the objectives and standards set forth by the ATA and the journal's editorial board. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *The ATA Journal of Legal Tax Research*. ■

TENTATIVE MEETING SCHEDULE

(Keep an eye on the AAA website for calls for papers and additional information.)

2005 Financial Accounting and Reporting Section Meeting

January 28–29, 2005 — San Diego, California

2005 APLG Meeting

February 13–15, 2005 — Scottsdale, Arizona

2005 American Taxation Association Meeting

March 4–5, 2005 — Washington, D.C.

2005 Northeast Region Meeting

April 14–16, 2005 — Tarrytown, New York

2005 Western Region Meeting

April 28–30, 2005 — Sacramento, California

Invitation to Volunteer for Committees

President-elect Designee Judy D. Rayburn is beginning to plan AAA committee assignments for 2005–2006. If you are interested in serving on a committee, please send contact information (name, affiliation, address, phone, fax, and email) with any specific committees of interest to:

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3 263 Carlson School of Management
University of Minnesota
321 19th Avenue South
Minneapolis, MN 55455-0413
Phone: (612) 624-3840
Fax: (612) 626-1335
Email: jrayburn@csom.umn.edu

If you want to suggest someone to serve on a committee, or want to suggest some type of committee activity, please feel free to do so as well. All suggestions and offers are most welcome. ■

Call for Nominees for AAA Offices

The 2004–2005 Committee on Nominations is seeking candidates for the following offices to serve during 2005–2006:

President-Elect
Vice President
Vice President–Professional Relations
Vice President–International
Vice President-Elect–Finance
Council Members-at-Large (2)
International Council Member-at-Large

The 2004–2005 Committee on Nominations will be chaired by Joel Demski, University of Florida. Other members of the committee are Pete Wilson, Boston College; Bill Felix, The University of Arizona; Ida Robinson-Backmon, University of Baltimore; Jake Birnberg, University of Pittsburgh; Alan Reinstein, Wayne State University; and Kevin Stocks, Brigham Young University

Members of the Association who would like to suggest names for consideration as nominees should submit their nominations before December 1, 2004 to:

Joel S. Demski
Fisher School of Accounting
University of Florida
PO Box 117166
Gainesville, FL 32611-7166
Email: demski@notes.cba.ufl.edu ■

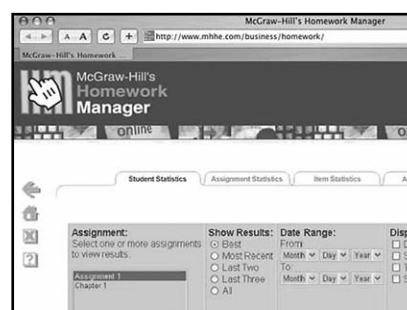
McGraw-Hill's Homework Manager



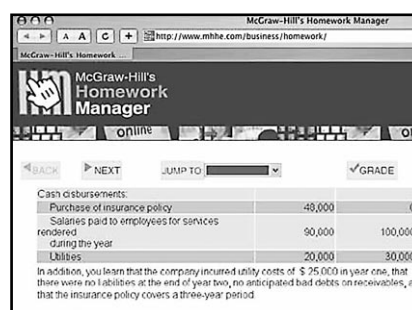
McGraw-Hill's Homework Manager is a Web-based supplement that duplicates problem structures directly from the end-of-chapter material in your textbook, using algorithms to provide a limitless supply of online self-graded practice for students or assignments and tests with unique versions of every problem. Say goodbye to cheating in your classroom; say hello to the power and flexibility you've been waiting for in creating assignments.

McGraw-Hill's Homework Manager is also a useful grading tool. All assignments can be delivered over the Web and are graded automatically, with the results stored in your private gradebook. Detailed results let you see at a glance how each student does on an assignment or an individual problem—you can even see how many tries it took them to solve it.

There's so much more to **Homework Manager**, and so much it can do for your course. To learn more, visit us online at www.mhhe.com/hm or contact your McGraw-Hill representative at www.mhhe.com/catalogs/rep.



Homework Manager lets you analyze individual student and total class performance.



Students can practice on infinite variations of challenging problems.

McGraw-Hill
Irwin

Results of the AAA's Recent Membership Census: New Ideas for New Directions

In the early spring the Membership Committee and Executive Committee worked together to develop and implement a census of members as a first step in gathering information to guide strategic planning for the Association. Membership Committee Chair, Susan Crosson, provides an overview of initial analysis of the results of the survey and access for all members to the posting of full results online.

The Membership Committee thanks members who responded to our first (but not last) membership census. It is an important first step in addressing members' interests and gathering your opinions as we collectively make choices about member services and other AAA activities. Over 1,400 responses were received, many with

thoughtful comments and suggestions. As promised, we share the results with you.

As you can see in Question 1, a majority of responses value Annual and Section Meetings and find the AAA website very important.

Question 2 respondents seemed generally satisfied with AAA's Annual Meeting and website. While neutral was the most common satisfaction rating for Region and Section meetings and websites, it may be due in part to the survey not providing a response category for those who were unable to assess their satisfaction since they had had no previous section or region experiences. Future member censuses will include this type of response.

Overall, publications add value to AAA members according to Question 3.

Those most valued include *The Accounting Review* and the Section journals as evidenced by their 40 percent and 38 percent "Very Important" response rates. *Issues in Accounting Education* and *Accounting Horizons* also are valued with combined "Very Important" and "Important" ratings of 65 percent and 59 percent, respectively.

In general, members appear satisfied with AAA publications according to Question 4. It is interesting to note that many of the comments and suggestions offered in the open-ended responses to Question 9 concern publications.

In Question 5, members expressed their overall satisfaction with the AAA.

(continued)

1. How IMPORTANT are the following activities to you as a member of the American Accounting Association?

	Very Important (1)	Somewhat Important (2)	Important (3)	Neutral (4)	Somewhat Unimportant (5)	Not Very Important (6)	Not at All Important (7)	Response Average
AAA Annual Meeting	36% (521)	28% (414)	17% (253)	9% (124)	3% (38)	4% (62)	3% (42)	2.38
Region Meeting/s	11% (163)	21% (301)	22% (319)	15% (217)	6% (92)	11% (159)	13% (191)	3.70
Section Meeting/s	34% (484)	24% (349)	17% (241)	12% (174)	4% (56)	5% (73)	4% (64)	2.61
AAA website	39% (567)	31% (448)	19% (276)	6% (88)	3% (37)	1% (20)	1% (16)	2.11
Region website/s	6% (92)	11% (159)	16% (236)	25% (352)	9% (130)	13% (189)	19% (275)	4.35
Section website/s	23% (328)	27% (383)	20% (289)	16% (227)	5% (69)	5% (66)	6% (80)	2.89

Total Respondents: 1458; Skipped this question: 8

2. How SATISFIED are you with the following activities of the American Accounting Association?

	Very Satisfied (1)	Somewhat Satisfied (2)	Satisfied (3)	Neutral (4)	Somewhat Dissatisfied (5)	Not Very Satisfied (6)	Not at All Satisfied (7)	Response Average
AAA Annual Meeting	19% (277)	37% (527)	17% (236)	18% (260)	4% (51)	3% (48)	2% (30)	2.68
Region Meeting/s	8% (109)	22% (299)	14% (191)	43% (583)	4% (61)	4% (59)	5% (68)	3.46
Section Meeting/s	26% (359)	26% (367)	11% (154)	32% (444)	2% (31)	1% (17)	1% (16)	2.67
AAA website	17% (244)	47% (682)	19% (275)	13% (181)	2% (32)	1% (14)	1% (8)	2.41
Region website/s	3% (40)	12% (164)	11% (146)	62% (826)	4% (55)	3% (45)	5% (61)	3.80
Section website/s	10% (134)	29% (402)	16% (222)	36% (499)	4% (57)	2% (31)	2% (33)	3.12

Total Respondents: 1447; Skipped this question: 19

New Ideas for New Directions

(continued from page 7)

3. How IMPORTANT are the following publications to you as a member?

	Very Important (1)	Somewhat Important (2)	Important (3)	Neutral (4)	Somewhat Unimportant (5)	Not Very Important (6)	Not at All Important (7)	Response Average
<i>Accounting Horizons</i>	31% (456)	34% (495)	21% (301)	8% (111)	2% (30)	3% (40)	1% (19)	2.28
<i>Issues in Accounting Education</i>	29% (414)	30% (436)	20% (293)	10% (144)	4% (62)	4% (58)	3% (41)	2.55
<i>The Accounting Review</i>	40% (577)	19% (276)	14% (206)	7% (108)	5% (75)	6% (93)	8% (118)	2.71
Section journal/s	38% (550)	26% (379)	15% (212)	13% (180)	2% (23)	3% (48)	3% (44)	2.35
<i>Accounting Education News</i> (newsletter)	15% (211)	27% (392)	28% (403)	17% (249)	5% (66)	4% (63)	4% (56)	2.99
Total Respondents: 1457; Skipped this question: 9								

4. How SATISFIED are you with the following publications of the American Accounting Association?

	Very Satisfied (1)	Somewhat Satisfied (2)	Satisfied (3)	Neutral (4)	Somewhat Dissatisfied (5)	Not Very Satisfied (6)	Not at All Satisfied (7)	Response Average
<i>Accounting Horizons</i>	23% (337)	41% (590)	18% (261)	11% (157)	4% (52)	2% (33)	1% (16)	2.42
<i>Issues in Accounting Education</i>	16% (224)	39% (559)	19% (276)	19% (267)	4% (60)	2% (32)	1% (19)	2.69
<i>The Accounting Review</i>	20% (295)	27% (393)	15% (217)	13% (191)	8% (116)	7% (102)	9% (133)	3.19
Section journal/s	20% (287)	35% (501)	15% (219)	24% (340)	2% (28)	1% (18)	2% (24)	2.63
<i>Accounting Education News</i> (newsletter)	10% (143)	36% (508)	19% (274)	29% (412)	2% (32)	2% (29)	2% (23)	2.90
Total Respondents: 1455; Skipped this question: 11								

5. Overall, how satisfied are you with the American Accounting Association?

	Response Percent	Response Total
Very Satisfied	18.1%	263
Satisfied	49.1%	712
Somewhat Satisfied	19.7%	285
Neutral	4.5%	65
Somewhat Dissatisfied	4.2%	61
Not Very Satisfied	3.7%	53
Not at All Satisfied	0.8%	11

Total Respondents: 1450; Skipped this question: 16

6. Which of the following best describes your current position?

	Response Percent	Response Total
Graduate Student	7.1%	104
Assistant Professor	23.8%	347
Associate Professor	25.2%	367
Full Professor	30.0%	437
Part-Time Instructor/Adjunct	2.0%	29
Full-Time Instructor/Adjunct	1.5%	22
Administrator	3.9%	57
Retired	2.7%	40
Practitioner	3.8%	56

Total Respondents: 1459; Skipped this question: 7

New Ideas for New Directions

(continued from page 8)

Less than 10 percent of the respondents expressed dissatisfaction. To Question 9, many favorable open-ended comments were made concerning members' overall satisfaction with the AAA.

It appears in Question 6 that the AAA members who completed the census are overwhelmingly academics of which 30 percent are full professors, 25 percent are associate professors, and almost 24 percent are assistant professors.

Over 84 percent of the responses came from the United States, according to Question 7.

Question 8 reported that most respondents appear to split their time between teaching and research activities complemented by some component of either service or administration. In future surveys, this question will be reworked to allow for a 0 percent response and offer a more comprehensive list of activities that are appropriate for retired and practitioner members as well.

Comments to Question 9 articulate strategic and operational issues and concerns shared by the AAAs membership. The honest and candid feedback will yield tangible results. The time you took to express what is good and what can be improved is appreciated. There were many good practical ideas worth implementing. While additional analysis will be done, the membership committee organized your many comments into the following feedback threads:

- **Outreach:** To teaching oriented members, practitioners, international members, retired members, nonresearch institutions; to students and faculty for mentoring; to all types of accounting researchers
- **Publications:** To improve content diversity, number of journals, review process, purpose of journals, lead time, online access, pricing, opportunities to publish

- **Conferences and meetings:** To enhance cost containment, timing, frequency, focus, planning, logistics, location, paper proceedings, and referee reports on submissions, panel discussions, interaction with practitioners about current issues
- **Ownership of the organization:** To actualize representation, participation, communication, open elections, an inclusive decision-making power structure
- **Organizational structure:** To articulate the value of AAA and its dues; to clarify how sections and regions fit; how AAA creates synergy with other organizations concerning accreditation, accounting issues, other academic organizations, publications
- **Positive comments:** To compliment AAAs Executive Director and staff, meetings, sections, publications

If you would like to view the 471 comments on what AAA could do to bring greater value to your membership, they are available from an embedded link in this article in the online version of *Accounting Education News* or you may type in the following URL: <http://www.surveymonkey.com/DisplaySummary.asp?SID=398310&U=39831084084>

Question 10s comments were generally about the overall continuing value of AAA or the survey itself. Some suggested improvements in the survey instrument. Many thanked AAA for all it does to support them and their careers. If you want to view the 83 additional comments, they are available from an embedded link in the online version of this article in *Accounting Education News*, or typing in the URL above.

In closing, I want to thank my able Membership Committee for their insights and willingness to serve. Thank you David Donnelly of University of Nevada, Las Vegas; Mark Higgins of University of Rhode Island; Bette Kozlowski of KPMG LLP; Kate Mooney of St. Cloud State University; Alan Reinstein of Wayne State University; Joan Rockness of The University of North Carolina at Wilmington; Arline Savage of Oakland University; and

(continued on page 10)

faculty development UPDATE

SITES TO SEE

CAROL – Company Annual Reports Online

<http://www.carol.co.uk/>

CAROL is an online service offering direct links to the financial pages of listed companies in Europe and the U.S., providing direct access to companies' balance sheets, profit-and-loss statements, financial highlights, etc. Access is free of charge, but they ask you to register for access to annual reports.

AnnualReportService.com

[http://](http://www.annualreportservice.com/)

www.annualreportservice.com/

AnnualReportService.com is the oldest and largest free annual report service. Providing fast online access to company financial information. Currently the directory lists over 3,400 annual reports and 10-K Filings for online viewing. Additional companies are added daily. Through their companion websites, <http://www.FreeAnnuals.com> and <http://www.PRARS.com>, viewers can also order printed copies of annual reports from participating public companies.

The Word Spy

<http://wordspy.com>

The Word Spy website is devoted to *lexpionage*, the sleuthing of new words and phrases. These aren't "stunt words" or "sniglets," but new terms that have appeared multiple times in newspapers, magazines, books, websites, and other recorded sources. Find out about the adoption and origins of phrases like "triple bottom line," "fume date," and "dark swaps."

faculty development UPDATE

New Ideas for New Directions

(continued from page 9)

Ed Scribner of New Mexico State University. Thanks, too, to Gary Siegel of DePaul University for his expertise at constructing surveys. And, a very special thank you to our Executive Committee Liaison, Joanna Ho of University of California, Irvine.

—Susan Crosson, Chair AAA
Membership Committee

To view all responses online:
[http://www.surveymonkey.com/
DisplaySummary.asp?SID=3
98310&U=39831084084](http://www.surveymonkey.com/DisplaySummary.asp?SID=398310&U=39831084084)

7. Which of the following regions of the world best describes the location of the institution/organization in which you are currently employed?



Total Respondents: 1458; Skipped this question: 8

8. Approximately what percentage of your duties this year are assigned in the following categories? (Check the category for each of the activities listed that best reflects your current workload.)

	Less than 25%	Between 25% and 50%	Between 50% and 75%	More than 75%	Response Average
Teaching	19% (269)	49% (697)	24% (340)	8% (107)	2.20
Scholarship/Research	27% (368)	51% (704)	16% (223)	6% (77)	2.01
Service	74% (925)	24% (297)	2% (22)	1% (10)	1.30
Consulting	92% (894)	5% (50)	1% (12)	2% (16)	1.13
Administration	77% (815)	14% (148)	7% (69)	3% (28)	1.35
Practice/Work for Firm or Company	90% (800)	2% (19)	2% (16)	6% (52)	1.23

Total Respondents: 1445; Skipped this question: 21

9. Please describe below anything the American Accounting Association could do to bring greater value to your membership.

Total Respondents: 471; Skipped this question: 995

To view all responses online:
[http://www.surveymonkey.com/
DisplaySummary.asp?SID=3
98310&U=39831084084](http://www.surveymonkey.com/DisplaySummary.asp?SID=398310&U=39831084084) ■

10. Thank you very much for completing the AAA Member Census. Should you have questions about the census please contact the AAA headquarters offices at (941) 921-7747 or office@aaahq.org. If you would like to make additional comments please do so in the text box below.

Total Respondents: 83; Skipped this question: 1383

AAA 2004 Annual Meeting Hotel Information

The American Accounting Association's 2004 Annual Meeting will be held at the Orlando World Center Marriott Resort in Orlando, Florida, August 8–11. (Continuing Professional Education programs, August 7 and 8)

The special room rate for meeting attendees is \$142 (US - single or double occupancy). **To receive the special room rate, you must make your reservation by July 12, 2004.**

When making your reservations, it is important to identify yourself as an attendee of the American Accounting Association Annual Meeting. Online reservations are available at <http://www.stayatmarriott.com/AmericanAccountingAssociation/>.

Orlando World Center Marriott Resort & Convention Center
8701 World Center Drive
Orlando, FL, 32821, USA
Phone: (407) 239-4200
Fax: (407) 238-8777
International Toll-Free: (800) 228-9290 ■

Travel Discounts

Uniglobe Forest Lake Travel has been selected as the official travel agency for AAA meetings. Discounts have also been negotiated with **Delta Air Lines** to bring you special airfares. Some restrictions may apply.

Uniglobe Forest Lake Travel offers a full-service website that allows you to book your air travel, research destinations, select specials, and more. Booking online not only offers additional convenience, but the benefit of a lower transaction fee at only \$20.00 per airline ticket. (All credit card information is secured by an SSL.) Check out Uniglobe's special airfares online at <http://ta2.uniglobetravel.com/viewhome.asp?aid=1026&sit=23&vty=ARTICLE>.

Uniglobe Forest Lake Travel consultants will also work with you directly to plan your air travel. The booking transaction fee with a consultant is \$35.00 per airline ticket. Consultants are available Monday through Friday 9:00 a.m. to 5:00 p.m., Saturday 9:00 a.m. to 12:00 Noon, Eastern Time at (800) 771-4488, email info@uniglobeforestlaketravel.com.

You may also utilize the Delta discount through your own travel agency or directly with Delta at (800) 241-6760 by referencing the following ID number: ID#: 201164A.

For travel to Orlando for the 2004 Annual Meeting visit the AAA website: http://aaahq.org/AM2004/hotel_travel.htm. ■

Mark Your Calendars for These Upcoming AAA Annual Meetings

2004

August 8–11
Orlando, Florida

2005

August 7–10
San Francisco, California

2006

August 6–9
Washington, D.C.

2007

August 5–8
Chicago, Illinois

2008

To Be Announced

2009

August 2–5
New York, New York

ARE YOUR DUES CURRENT?

If you have NOT renewed your 2003–2004 AAA dues, you still have time to do so and not miss any publications you are currently receiving.

You may renew online by going to <http://aaahq.org/join.cfm> and selecting the Membership Renewal option. Renewing online requires a username and password. If you are unsure of your username or password, please email Member Services Specialist Deirdre Harris at deirdre@aaahq.org; or phone AAA Headquarters at (941) 921-7747, ext 0 for assistance.

Renew today and continue to enjoy the benefits of membership. The AAA is the most convenient way to keep up to date with worldwide developments in accounting education, research, and practice. ■

FINANCIAL STATEMENTS

Audited Financial Statements and Independent Auditor's Report for the fiscal years ended August 31, 2003 and 2002 are published in their entirety on the Association website at: <http://aaahq.org/about/financials/TOC.htm>? ■

THE HONG KONG POLYTECHNIC UNIVERSITY

SCHOOL OF ACCOUNTING AND FINANCE

Professor/Associate Professor/Assistant Professor in Accounting (several openings)

The Hong Kong Polytechnic University is the largest government-funded tertiary institution in the Hong Kong Special Administrative Region (HKSAR) in terms of student number. The School of Accounting and Finance has enjoyed the longest history in offering accounting education in the HKSAR. Currently it has a total of 88 full-time academic staff in the areas of accounting, finance, economics and law. The School has adequate resources to support a variety of research interests and activities. The University has recently designated the School an Area of Strategic Development (ASD), and awarded an ASD grant of HK\$5M to support research projects on corporate governance. The School has maintained an excellent network with the Chinese mainland institutions for collaborative works. During the last three years, faculty members were successful in publishing their research papers at top-tier journals, including *The Accounting Review*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Journal of Finance*, *Journal of Financial Economics*, *Journal of Financial and Quantitative Analysis*, and *Accounting, Organization and Society*.

The School of Accounting and Finance is now inviting applications for several position openings at the levels of Assistant Professor, Associate Professor and Professor in all areas of accounting, including financial accounting, managerial accounting, auditing and accounting information system. The positions are tenable from August/ September 2004.

Expected Duties

The appointees will be required to (a) teach undergraduate and/or graduate programmes (some evening teaching is expected); (b) conduct research that leads to publications in top-tier refereed journals; (c) supervise graduate student theses/dissertations; and (d) contribute to departmental activities and management. Those appointed at Professor/Associate Professor level will be expected to provide leadership in research, programme/curriculum development, *etc.*

Qualifications and Experience

Applicants should have (a) a PhD degree in a relevant discipline (those who are about to complete their PhD degrees and possess some teaching experience will also be considered); (b) a publication record or strong potential to publish in top-tier refereed journals; and (c) excellent communication skills (all classes and textbooks are in English; but Chinese language skills will be an advantage, though not a mandatory requirement). Preference will be given to those with professional designations and practical experience in accounting. Candidates with excellent teaching and publication records will be considered for appointment at the level of Professor/Associate Professor.

Remuneration

Initial appointments will be made on a fixed-term gratuity-bearing contract. Re-engagement thereafter is subject to mutual agreement. Remuneration package will be highly competitive. Salary offered will be commensurate with qualifications and experience. Applicants should state their current and expected salary in the applications.

Application

Please submit application form via email to hrstaff@polyu.edu.hk; by fax at (852) 2764 3374; or by mail to **Human Resources Office, 13/F, Li Ka Shing Tower, The Hong Kong Polytechnic University, Hung Hom, Kowloon, Hong Kong.** Application forms can be obtained via the above channels or downloaded from <http://www.polyu.edu.hk/hro/job.htm>. **Recruitment will continue until the positions are filled.** Details of the University's Personal Information Collection Statement for recruitment can be found at <http://www.polyu.edu.hk/hro/jobpics.htm>

Orlando 2004 . . .

You can attend plenary sessions, luncheons, award presentations, and select from more than 130 concurrent sessions, more than 150 forum papers, and 37 CPE sessions.

Session and Paper Topic Highlights

- **Sarbanes-Oxley and Current Issues—**
- **The Dividend Tax Puzzle and Multinational Taxation**
- **XBRL and Emerging Technologies**
- **Corporate Governance—Boards and Audit Committees, IT Governance, Management Control Systems, & International Perspectives**
- **Fraud**
- **Recruiting Minority Students**
- **Earnings Management and Earnings Quality, with International Perspectives**
- **Analysts' Incentives and Behavior**
- **Market Efficiency and Market Anomalies**
- **Performance Evaluation, Executive Behavior, and Executive Compensation**
- **IT and Firm Performance**
- **Social Performance and Environmental Accounting**
- **Educational Resources, Building Student Skills, and Managing the Classroom**
- **Increasing the Probability of Publishing in Premier Journals**

CPE Opportunities

- **Sarbanes-Oxley—Ethical Mandate and Section 404**
- **Inspiring Learning with Case-Driven Courses**
- **Accounting Software; SAP, ERP, & SEM; and XML & XBRL in Classes**
- **FASB, PCAOB, IASB, and SEC Updates**
- **International Accounting Issues**
- **Teaching and Research in Government and Nonprofits**
- **Accounting for Derivatives**
- **Critical-Thinking Skills and Problem-Based Learning**
- **The New CPA Exam**
- **Tips for Teaching Accounting Information Systems**
- **Forensic Accounting/Investigating Fraud**
- **Teaching and Researching Recent Scandals and Reforms**

Effective Learning Strategies Forum Poster Session

The Effective Learning Strategies Forum will showcase ideas, strategies, research and education innovations supporting learning in accounting classes and programs. The poster session offers an opportunity for faculty interested in curriculum-, learning- and teaching-related issues to participate in the program, and to build enthusiasm for innovations in accounting education and the scholarship of teaching. The format provides presenters the opportunity for an intimate forum for exchange in an informal, free-flowing session where authors are available to discuss their work with circulating meeting participants.

Tuesday and Wednesday
10:00 am – 11:30 am
Palms Ballroom Foyer ■

Emeritus and Life Members

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 for 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 by phone at (941) 556-4119, via email at deirdre@aaahq.org or writing to her at American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233-2399. ■

WILLIAM HARRY STOUT, 95, of Atlanta, passed away February 12, 2004. A native of Chicago, IL, Stout received his Bachelor's and Master's degrees from the University of Illinois, where he was a graduate assistant to A. C. Littleton. William Harry Stout had a successful career as a CPA at Thrall Manufacturing Company, first in LaGrange, IL and then in Atlanta, GA, and was a member of the AICPA. ■

AAA Membership Dues for 2004–2005

Membership in the AAA extends for an academic year—from September to the end of August. Your membership includes choices among association-wide publications and the opportunity to join interest sections. (Sections charge separate dues and provide varying kinds of publications to their members.) As a member, you also have the option to receive AAA and Section journals online via the electronic option for a small additional fee.

Member dues for 2004–2005:

Full members with one journal	\$135
Full members with two journals	\$145
Full members with three journals	\$155
Electronic option	\$20

(Online access to all three association-wide journals)

You may also wish to join a Section. You will find information about Section dues on the AAA website at http://aaahq.org/SectionMbrApp_Full.pdf.

If you are a current member and attend the 2004 Annual Meeting this August in Orlando (and are not a student), you will automatically pay your 2004–2005 dues as part of the registration process. If you do not attend the meeting in Orlando we will mail a renewal notice to you in the early fall, or you can renew your membership online at <http://aaahq.org/join.cfm> at any time. Renewing online requires a username and password. If you are unsure of your username or password, please email Member Services Specialist Deirdre Harris at deirdre@aaahq.org or phone AAA Headquarters at (941) 921-7747, ext 0 for assistance. ■



Announcing Two New Spreadsheet Based Practice Sets

by Professor Mark Friedman, University of Miami

“Building Blocks of Accounting: A Financial Perspective” “Building Blocks of Accounting: A Managerial Perspective”

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Our server grades each practice set automatically when the file is uploaded by the student for evaluation, on demand anytime day or night.
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- **Maximize learning:**
Practice set can be reworked and graded as many times as desired.
- **On-line score reports for instructor:**
Our server generates score reports on demand. These reports can be imported into a spreadsheet.
- **Could be effectively used in:**
Introductory Financial Accounting, Introductory Managerial Accounting, Intermediate Financial Accounting I, Cost Accounting, Introductory MBA Accounting.
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Entire practice set is housed inside a Microsoft Excel file, which is the most widely available spreadsheet program.
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For more information

www.cybertext.com

CyberText Publishing, Inc. publishes the first electronic textbook in business, *Accounting Information Systems: A Database Approach*, by Professors Uday S. Murthy, University of South Florida and S. Michael Groomer, Indiana University. More information about this electronic AIS textbook is available at the above website.

A Few Words from the Executive Director

One of the most exciting things happening right now for the American Accounting Association is discussion of the results of last spring's Member Census. Your participation in this initial collection of member opinions and recommendations is much appreciated! Susan Crosson (chair) and the members of the AAA Membership Committee developed the Census questions and the committee's early analysis of the outcomes are included in this issue of *AEN* (including a web address/link to the full text of the survey results for those interested in the details). There are plans to build on the success of this first survey, continuing the collection of members' thoughts and ideas. Ideas and issues identified by the Member Census will kick off the discussions of the Executive Committee during their upcoming strategic planning retreat, setting the stage for several days of conversation about the future of the AAA and targeting important strategies and initiatives.

While August may seem far away as summer plans are just getting underway, the 2004 AAA Annual Meeting in Orlando, beginning on August 8th, will be here before we know it! I hope to see many of you in Orlando where CPE

sessions, plenary events, concurrent paper and panel sessions, Section events, the Effective Learning Strategies Poster Sessions, the Research Forum, Placement Services, and many opportunities for networking with colleagues will provide a broad range of opportunities for learning and involvement. There will be something for everyone whether you are primarily interested in the latest research, new approaches to teaching and curriculum, timely practice issues, or networking with colleagues.

I hope your summer is both productive and relaxing!
Tracey Sutherland



Tracey Sutherland

MARK YOUR CALENDARS

**for the 2005
Annual Meeting**

**SAN FRANCISCO,
CALIFORNIA
August 7–10, 2005**

**Make plans now to join us
next year in the city by the bay!**

**See page 11 for a list
of
all the scheduled
upcoming Annual Meetings.**



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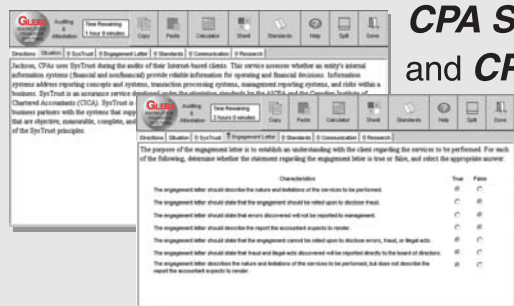
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