President’s Message

The AAA is, to me, a voluntary association of individuals with a shared interest in accounting scholarship. I have spoken on various occasions of our progress and our difficulties in pursuing this scholarly ideal (e.g., the recent AENs). My experiences this past year have taught me, actually reinforced my opinion, that we do not well appreciate the complementarities among our various activities.

To illustrate, contrast two classroom approaches to dealing with some financial reporting issue, such as measurement and disclosure of executive compensation. One approach might emphasize the informational efficiency of globalized security markets, while another might emphasize the importance of cognitive framing and concatenating the accounting with various non-accounting information sources. (One could just as easily place this juxtaposition in a research project setting.) Two facts strike me as important here. First, neither approach is completely factual; rather, each emphasizes particular aspects of the larger puzzle. Each, therefore, has an error term. Second, the Blackwell Theorem teaches us to be wary of over-reaching preference statements in this type of setting. To claim that one approach is generically better than the other is logically equivalent to making the claim that the errors in the second can be modeled as if they were equal in distribution to the errors of the first plus an addition of gratuitous errors. I sincerely doubt this is the case. This means the two approaches offer the prospect of teaching us more about the underlying puzzle than either one by itself. Complementarities are present. Naturally, harvesting the complementarities requires we examine both approaches, so to speak.

Specialization also matters. Harvesting from any single approach requires presence of the underlying institutional features and research method skills. Harvesting complementarities requires yet additional knowledge and skills. My fear is we are approaching a corner solution in which we emphasize specialization to the near exclusion of complementarities. In so doing we undervalue and thus underinvest in the noted additional “skills” and “knowledge.”

Consider institutional topic, where we tend to identify ourselves and our courses with the usual labels. Yet surely managerial, financial, audit, tax, not-for-profit, and governmental settings offer complementary venues for learning about accounting. Equally clear is different questions are approached at different times with different methods: modeling, archival, field study, survey, or experimental. But the opportunities do not stop with the usual litany: teaching and research, sections and the overall association, sections and regions, younger and experienced faculty, accounting and non-accounting faculty. For that matter, we also tend to cluster topic and method, further unbalancing our scholarly portfolio.

To be sure, any corner solution is suspect, be it draconian specialization or unfettered generalization. The key is balance, inter-temporally and intra-temporally, a balance I think we lack.

This year’s Annual Meeting, with its collection of mixed concurrent sessions, is purposely structured to test our willingness to search out complementarities. I hope this whets our appetite for a more expansive view of our scholarly mission. But follow-through challenges our work habits and the socialization we provide our younger colleagues. I have no insight into how to reorient our current tendency toward “scholarly profiling.” But I am convinced it hinders, seriously hinders, our scholarship.
2002 American Accounting Association New Faculty Consortium

The 20th annual New Faculty Consortium was held February 7–10 at Arthur Andersen’s Center for Professional Education. The Planning Committee was chaired by Karl Hackenbrack (University of Florida). Committee members were Anil Arya (The Ohio State University), Jennifer Gaver (University of Georgia), Ellen Glazerman (Ernst & Young), Lisa Koonce (The University of Texas at Austin), Elizabeth Oliver (Washington & Lee University), Jane Reimers (Florida State University), and Terry Shevlin (University of Washington). Ron Dye (Northwestern University) was the AAA Research Committee liaison. Dana Ellis and Grover Wray represented Arthur Andersen. Heath Peters (Arthur Andersen) provided invaluable assistance before, during, and after the Consortium. Arthur Andersen has been extremely generous in providing the venue, accommodations, hospitality, and logistical support for the Consortium. Sixty-six new faculty participants attended the Consortium.

The two-and-a-half day program was organized around three major themes: planning an academic career; teaching and scholarship; and research production and consumption. General sessions were followed by small group sessions, each facilitated by two group leaders.

The program began Thursday evening with an informal reception and sandwich supper followed by a small group session wherein new faculty participants met each other and their group leaders. The formal aspect of the program began Friday morning with an official welcome by Dana Ellis (Arthur Andersen). Pete Wilson (Boston College) then facilitated a general session on building a foundation for career planning. Pete covered a diverse set of issues, providing a basis for more in-depth discussion throughout the program.

Joel Demski (University of Florida) and Bill Kinney (The University of Texas at Austin) provided thought-provoking presentations on the scholarship of teaching. Joel discussed the lack of separability among teaching, research, and human capital. Bill discussed the values reflected in today’s curricula and the rewards of serious curriculum and course design.

Friday’s formal program ended with a reception, dinner, and a magic show performed by Jim DeLoach, an Arthur Andersen partner and accomplished magician.

The focus of Saturday’s sessions was research production and consumption. Russ Lundholm (University of Michigan) welcomed participants to the sandbox of science and challenged them to study questions for which they really wanted to know the answers. Gerald Salamon (Indiana University) provided an editor’s perspective, covering topics such as the reasons papers are rejected, transforming a dissertation into a submission, and interpreting editor and reviewer comments. Then 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.

Ron Dye (Northwestern University) was the wrap-up speaker. Ron provided perspective on the events of the preceding two days and his own thoughts on research and developing an academic career.

Saturday’s events concluded with a social hour and an international buffet. The informal setting offered participants another opportunity to interact and establish relationships that will benefit them throughout their career.

To view photos of the participants go to http://raw.rutgers.edu/raw/aaa/newscars/NewFacCons2002.htm

Correction

The Spring issue of AEN, when listing the principal investigators of the Auditor Independence Research project on page 9, incorrectly spelled Debbie Lindberg. Her correct email address is dllindb@ilstu.edu. We apologize for any inconvenience this may have caused.
2002–03 Nominees and Ballot
Also available at http://aaahq.org/AM2002/2003nominees.cfm

William L. Felix, Jr. is the Eller Professor of Accounting at The University of Arizona, and previously has served as Chairman of the Department of Accounting at the University of Washington and on the faculty at the University of Montana. Professor Felix is a member of the American Accounting Association, the American Institute of CPAs, and the Institute of Internal Auditors, and has served as Vice President–Publications AAA and as the editor of Auditing: A Journal of Practice & Theory.

Joanna L. Y. Ho is an Associate Professor at the Graduate School of Management, University of California, Irvine. She has served as Program Chair of the 2000 Auditing Section Midyear Conference, Co-Chair of the First East Asia Accounting Leaders Roundtable (Singapore), and Co-Organizer of the Second AAA Globalization Conference (Cambridge). She has also served on various AAA Committees.

Zoe-Vonna Palmrose is the PricewaterhouseCoopers Auditing Professor at the University of Southern California and was previously on the faculty of the University of California, Berkeley. She received the AAA Competitive Manuscript Award in 1987 and has chaired or served on a number of AAA committees. She has been Secretary-Treasurer of the Auditing Section and has served on the editorial boards of The Accounting Review, Accounting Horizons, Issues in Accounting Education, and Auditing: A Journal of Practice & Theory.

O. Finley Graves is Head of the Department of Accounting and Arthur Andersen Professor at Kansas State University. He has chaired the International Accounting Section of the AAA and served as a member of the AAs Globalization Initiatives Committee. He has also served on the editorial board of Accounting Horizons and is currently a member of the editorial board of The Accounting Review.

Robert Libby is the David A. Thomas Professor of Accounting at Cornell University. He has taught at the University of Illinois, Pennsylvania State University, The University of Texas at Austin, University of Chicago, University of Michigan, and Nanyang Technological University. He received the AAA Outstanding Educator award in 2000 and the AICPA/AAA Notable Contributions to Accounting Literature award in 1985 and 1996. He has served as a member of the AAA publications, research advisory, Wildman, notable contributions, and consortium committees and as co-editor of The Accounting Review.

Susan V. Crosson is a Professor of Accounting at Santa Fe Community College in Gainesville, Florida. Crosson has served in various Two-Year Section positions and as Co-Chairperson of AAAs Committee to Promote Interaction between Two-Year College Faculty and Faculty at Other Institutions. Recent Committee and Task Force assignments include the Professional Development Steering Committee, the 2000 Annual Meeting Program Committee, and the Professional Development Task Force Committee.

Sandra C. Vera-Muñoz is an Associate Professor of the Department of Accountancy and KPMG Faculty Fellow at the Mendoza College of Business, University of Notre Dame. She has served on various AAA committees, including membership in the Publications Committee (1997–2000), the ABO Outstanding Dissertation Award Selection Committee (Chair: 1998–2000; Member 1995–1998), and as ABO Midwest Region Coordinator (1996–1998). She is an ad hoc reviewer for The Accounting Review, Behavioral Research in Accounting, and Auditing: A Journal of Practice & Theory, among others.

Eddy H. J. Vaassen is a Professor of Accounting Information Systems (AIS) at Maastricht University. He is the Director of the Postgraduate Program Registered Controller, the Postgraduate International Program Chartered Controller, and the Maastricht Accounting and Auditing Research and Education Center (MARC). Further, he is a technical advisor of Deloitte & Touche and co-chair of the annual European Conference on Accounting Information Systems.

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/AM2002/2003nominees.cfm. Ballots will be accepted up to July 31, 2002.

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: ____________________________

Accounting Education News, 2002 Summer Issue — Page 3
Meetings and Calls for Papers

Academy of Accounting Historians
Research Conference
August 13, 2002
San Antonio, Texas

The theme for the annual conference, held at The University of Texas at San Antonio Downtown, is “Accounting History: Bridging Time and Distance.” For details see: http://accounting.rutgers.edu/raw/aah.

2002 ABO Research Conference
Dallas, Texas
October 18–19, 2002

Research papers should be submitted by July 14, 2002. Authors may simultaneously submit their paper for consideration for publication in Behavioral Research in Accounting (with no additional BRIA submission fee) if desired. Submit 3 paper copies of the (1) abstract, (2) paper, and (3) stimuli to Professor Marlys Lipe, Price College of Business, University of Oklahoma, 307 W. Brooks, #200, Norman, OK 73019. For additional information please go to the AAA web site and click on the Calls for Papers button and then click on 2002 ABO Research Conference.

Ninth Annual
Midyear Auditing Section Conference
Huntington Beach, California
January 16–18, 2003

You are encouraged to contribute to the program through submissions of auditing/attestation/assurance research and education papers, and special session proposals. Submissions must be received by September 1, 2002 to be considered for the program. Submission should be made by email to rjrams2@uky.edu or by mailing a diskette to Robert J. Ramsay, Von Allmen School of Accountancy, 355 Gatton College of Business and Economics, Lexington, KY 40506-0034. For additional information please go to the AAA web site and click on the Calls for Papers button and then click on Ninth Annual Midyear Auditing Section Conference.

The Glen McLaughlin (Endowed) Prize for Research in Accounting Ethics
Deadline: October 21, 2002

The School of Accounting at the University of Oklahoma is soliciting submissions for the fifth annual Glen McLaughlin Prize for research in accounting ethics. The prize includes an award of $10,000 for the best unpublished paper on ethics in any area of accounting. The winner is expected to present the paper at a public forum at the University of Oklahoma campus. For details go the the AAA web site and click on Calls for Papers and then click on The Glen McLaughlin (Endowed) Prize for Research in Accounting Ethics.

Information Systems Midyear Meeting
San Diego, California
January 10–11, 2003

Submissions related to all aspects of information systems and technology are invited. We especially encourage submissions on (1) the technology revolution in accounting and its implications for the future of accounting practice, research, and education; and (2) linkages of technology and systems with financial accounting, managerial accounting, taxation, international accounting, public interest issues, and accounting education. Joint electronic submissions to the conference and JIS are due by September 15, 2002 and may be submitted electronically to Dan Stone at dstone@uks.edu. Authors submitting research papers, educational papers, education cases, and education panel topics to the conference only (and not jointly to the conference and JIS) should do so electronically to Julie Smith, David@asu.edu. For additional information please go to the AAA web site and click on the Calls for Papers button and then click on 2003 AAA-IS Section Midyear Conference.

2003 JATA Conference and ATA Midyear Meeting
February 2003

Papers addressing all interesting and relevant issues will be considered for the conference as long as they relate to taxation. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered. The submission deadline is October 1, 2002. Papers selected for the conference will be published in a supplemental issue of The Journal of the American Taxation Association. Papers should be sent to John Robinson, Editor, The Journal of the American Taxation Association, The Red McCombs School of Business, 21st and Speedway, 4M.202 CBA, The University of Texas at Austin, Austin, TX 78712-1172. For additional information please go to the AAA web site and click on the Calls for Papers button and then click on 2003 JATA Conference.

2003 Management Accounting Section
Research and Case Conference
San Diego, California
January 10–11, 2003

Research papers and cases for the conference are to be sent in by July 31, 2002. Authors are encouraged to submit their papers as early as possible. There are three changes from the prior year’s submission procedure. First, authors can specify that their paper (if accepted for a concurrent session at the conference) would also be reviewed for possible publication in the Journal of Management Accounting Research (JMAR) with the normal JMAR submission fee waived. Please submit your research paper to Madhav Rajan, Graduate School of Business, Stanford University, 518 Memorial Way, Stanford, CA 94305-5015. For additional information please go to the AAA web site and click on the Calls for Papers button and then click on 2003 AAA Management Accounting Section Research and Case Conference.

Mid-Atlantic Regional Meeting “Lessons Learned—Life as Accountants after Enron”
April 2003
Philadelphia, Pennsylvania

Submission of papers, panel proposals, CPE proposals, and conference participation are invited by January 15, 2003. Papers and proposals may encompass any topical area of accounting and may be academic or practice-oriented. Complete submission guidelines and conference information will be available on the web site as of July 1, 2002. Go to the AAA web site and click on the Calls for Papers button and then click on 2002 Mid-Atlantic Regional Meeting.
2003 Midwest Regional Meeting
St. Louis, Missouri
April 10–12, 2003
Participation in the 2003 AAA Midwest Regional Meeting is invited. Papers submitted no later than September 29, 2002 may encompass any topical area of accounting and may be theoretical or practice-oriented. The program will be structured around the best papers. Please submit papers to Alan Reinstein, George R. Husband Professor of Accounting, Wayne State University, Detroit, MI 48202; email: a.reinstein@wayne.edu. For additional information please go to the AAA web site and click on the Calls for Papers button and then click on 2003 Midwest Regional Meeting.

2003 Northeast Regional Meeting
Stamford, Connecticut
April 24–26, 2003
Submissions are invited by Friday, November 1, 2002. Papers may encompass any topical area of accounting and may be theoretical or practice-oriented. The program will be structured around the best papers. Send papers and volunteer information to Patricia M. Poli, CPA, Dolan School of Business, Fairfield University, Fairfield, CT 06430-5195; email: ppoli@mail.fairfield.edu. For additional information please go to the AAA web site and click on the Calls for Papers button and then click on 2003 Northeast Regional Meeting.

2003 Ohio Regional Meeting
Dublin, Ohio
May 1–3, 2003
The program theme will be “Balancing Success with Significance.” The program chair is actively seeking papers, panel, and workshop proposals in two tracks: (1) Career Redirection and Diversification (what to do after tenure and how to do it well) and (2) Changing College Students into Professionals (integrating what really matters into Accounting Education). Papers may be submitted by January 13, 2003 to Wallace Wood, 2003 OAAA Program Chair, 322 Lindner UC-211, University of Cincinnati, Cincinnati, OH 45221-0211. For additional information please go to the AAA web site and click on the Calls for Papers button and then click on 2003 Ohio Regional Meeting.

2003 Southeast Regional Meeting
Accounting at a Crossroads
Charleston, South Carolina
March 27–29, 2003
Authors are encouraged to develop papers related to this theme, but papers pertaining to any areas of accounting practice and accounting education are welcome. Final submission deadline is January 6, 2003. Participate in a case writers’ workshop. Share your best teaching tips. Propose a panel session, workshop, or CPE program. Serve as a reviewer, discussant, moderator, and/or session chairperson. For additional information please go to the AAA web site and click on the Calls for Papers button and then click on 2003 Southeast Regional Meeting.

30th Annual Southwest Regional Meeting
Houston, Texas
March 5–8, 2003
Members of the American Accounting Association and graduate students are invited to submit complete papers for presentation. Papers must be received by September 10, 2002 and may encompass any topical area of accounting. The program will be structured around the best papers received. Send papers and volunteer information to Michelle McEacharn, Department of Accounting, The University of Louisiana at Monroe, 700 University Avenue, Monroe, LA 71209-0110; email: acmceacharn@ulm.edu. For additional information please go to the AAA web site and click on the Calls for Papers button and then click on 30th Annual Southwest Regional Meeting.

Annual Meeting of the Western Region
Breckenridge, Colorado
April 24–26, 2003
Accounting educators, students, and professionals are invited to submit completed manuscripts, and ideas for panels or workshops, for presentation at the AAA’s 2003 Annual Western Region Meeting. The deadline for paper submissions is December 2, 2002. The deadline for panel and workshop proposals is December 15, 2002. Authors who wish to have their papers considered for the meeting should send an email with the completed paper attached as a Word document to the Program Chair Dr. John C. Corless, Department of Accountancy, College of Business Administrationy California State University, Sacramento, 6000 J Street, Sacramento, CA 95819-6088; email: corlessj@csus.edu. Details and updates will be made available periodically on the Region’s Internet home page at http://www.rutgers.edu/Accounting/raw/aaa/western/western.htm.

4th Asia-Pacific Journal of Accounting & Economics Symposium
Shanghai, China
January 6–8, 2003
Papers that address any relevant issue in accounting or auditing will be considered, and empirical papers are particularly encouraged. Submission deadline is August 31, 2002. Manuscripts should be submitted in paper format with another electronic copy in MS Word format. Manuscripts previously published or currently under review by other publications must not be submitted. Accepted papers will be published in Asia-Pacific Journal of Accounting & Economics, subject to the editors’ approval.

Manuscripts following APJAE’s editorial guidelines should be sent by email to acapjae@cityu.edu.hk or by mail to Professor Ferdinand A. Gul, Co-Editor, Asia-Pacific Journal of Accounting & Economics, c/o Department of Accountancy, City University of Hong Kong, 83 Tat Chee Avenue, Kowloon Tong. HONG KONG. For additional information please go to the AAA web site and click on the Calls for Papers button and then click on 4th Asia-Pacific Journal of Accounting & Economics Symposium.

Other Meetings
Please go to the AAA web site and click on the Calls for Papers button for more Calls for Papers for new journals, special issues of journals, and upcoming meetings.
DELOITTE FOUNDATION AWARDS $250,000 IN SUPPORT OF DOCTORAL EDUCATION

The Deloitte Foundation recently awarded $250,000 in fellowship grants to ten 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 the Big 5 professional services firm Deloitte & Touche. Since its inception in 1956 the program has assisted more than 900 outstanding doctoral students in accounting as they complete their coursework and dissertations and go on to teaching and research in accounting. Each fellow receives $5,000 during his or her final year of course work and $20,000 during the subsequent year of completing a dissertation.

“We are extremely proud to carry on the tradition of supporting excellence in doctoral education while fostering the educational goals and career aspirations of these top students,” said Mark M. Chain, National Director of Recruiting and Human Resources Management of Deloitte & Touche LLP and President of the Deloitte Foundation. “As tomorrow’s educators and thought leaders these fellows will develop the skills of future generations of practitioners and engage in research that has the potential to significantly advance both the theory and practice of accounting,” Chain added.

The recipients of the 2002 Deloitte & Touche Doctoral Fellowship awards are:

- George C. Drymiotes University of Florida
- Wynter B. Elliott University of Washington
- Diane Romana Freimanis The University of Texas at Austin
- Theodore H. Goodman University of Pennsylvania
- Jean Artur Hugon University of Southern California
- Xu Li Massachusetts Institute of Technology
- Christine M. Petrovits The University of North Carolina at Chapel Hill
- Steven D. Smith Cornell University
- Suraj Srinivasan Harvard University

The program, one of the oldest of its type, attracts applicants from approximately 100 schools for the ten $25,000 awards. All 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 Abbie Smith of Harvard University (currently on leave from the University of Chicago).
From Minsk to Pinsk: Why a Scholarship of Teaching and Learning?

Lee S. Shulman is President of the Carnegie Foundation for the Advancement of Teaching and Professor of Education at Stanford University. Under his leadership the Carnegie Foundation continues the work begun by Ernest Boyer in the direction of expanding views of scholarship to include more comprehensive and inclusive perspectives. To that end, this article from the inaugural Journal of Scholarship of Teaching and Learning provides a rationale for pursuing the “scholarship of teaching and learning.”

A Strange Journey

As more individual teacher-scholars and their institutions become engaged in the scholarship of teaching and learning, we often find ourselves discussing the history of the phenomenon, the precise definitions of “scholarship,” “teaching,” and “learning,” and some of the methodological and technical standards for conducting such research in an excellent manner. Periodically, it is worthwhile to step back and ask: “Why are we doing this? What are the reasons we are committed to the pursuit of such work?”

At such times I am reminded of the old Jewish story of the Russian itinerant who needed to travel from Minsk to Pinsk. He caught a ride with a wagon driver whose cart was drawn by a rather ancient horse. As they approached the first significant hill on the Minsk–Pinsk highway, the driver halted the cart, unhitched the horse, and asked the passenger to assist him in pushing the wagon to the top of the hill. At the top, he hitched up the horse again, and they proceeded on their way until the next small elevation, where they again repeated the previous procedure.

After the fifth such ritual, the now-exhausted passenger dropped to his knees at the side of the road and looked quizzically at the driver. “I know why I have to get to Pinsk. I suspect you have a reason for going there as well. Enlighten me please. Why are we bringing the horse?” As we strengthen both our resolve and our capacities for moving faculty in higher education from the Minsk of a restricted view of scholarship to the Pinsk of a more comprehensive and inclusive perspective, we had better step back and make sure we understand why we need the horse of a scholarship of teaching and learning.

Three Ps

I’d like to suggest that there are three broad rationales for advocating a serious investment in the scholarship of teaching and learning: Professionalism, Pragmatism, and Policy. Professionalism refers to the inherent obligations and opportunities associated with becoming a professional scholar/educator, and especially with the responsibilities to one’s discipline symbolized by the Ph.D. Pragmatism refers to the activities needed to ensure that one’s work as an educator is constantly improving and meeting its objectives and its responsibilities to students. Policy refers to the capacity to respond to the legitimate questions of legislatures, boards, and the increasingly robust demands of a developing market for higher education.

Professionalism. The most important reason for engaging in the scholarship of teaching is professional role and responsibility. Each of us in higher education is a member of at least two professions: that of our discipline, interdisciplinary, or professional field (e.g., history, women’s studies, accounting) as well as our profession as educator. In both of these intersecting domains, we bear the responsibilities of scholars—to discover, to connect, to apply, and to teach. As scholars, we take on the obligation to add to the core of understanding, skepticism, method, and critique that defines our fields and their ever-changing borders. We also assume the responsibility for passing on what we learn to discern and act—through teaching, social action, and through exchanging our insights with fellow professionals. Indeed, the core values of professional communities revolve around the expectation that we do not keep secrets, whether of discovery or of grounded doubt. We are expected to share our knowledge by making it public, whether via publication, correspondence, presentations, or pedagogy. The new technologies make such exchange even more widely possible than ever before.

I have emphasized the professional imperatives for a scholarship of teaching most seriously in other writings. In so doing I have also emphasized the importance of distinguishing between two equally important and desirable activities—scholarly teaching and a scholarship of teaching. This is a distinction that Boyer chose not to make in Scholarship Reconsidered. Scholarly teaching is teaching that is well grounded in the sources and resources appropriate to the field. It reflects a thoughtful selection and integration of ideas and examples, and well-designed strategies of course design, development, transmission, interaction, and assessment. Scholarly teaching should also model the methods and values of a field, avoiding dogma and the mystification of evidence, argument, and warrant.

We develop a scholarship of teaching when our work as teachers becomes public, peer-reviewed and critiqued, and exchanged with other members of our professional communities so they, in turn, can build on our work. These are the qualities of all scholarship.

Both scholarly teaching and a scholarship of teaching are deeply valued in the professional community. Scholarly teaching is like the clinical work of faculty members in a medical school teaching hospital. I would never wish to be associated with a medical school that was not home to outstanding clinical faculty. That clinical work, however valued, does not become scholarship until it is subjected [continued on page 8]
From Minsk to Pinsk

(continued from page 7)

to systematic reflective analysis. Such reflection leads to its display or communication in ways that render it community property in the fullest sense—public, reviewed, and exchanged.

The professional rationale for engaging in the scholarship of teaching is that it affords all of us the opportunity to enact the functions of scholarship for which we were all prepared. We can treat our courses and classrooms as laboratories or field sites in the best sense of the term, and can contribute through our scholarship to the improvement and understanding of learning and teaching in our field. Thus, the professional imperative for a scholarship of teaching is both individual and communal. We fulfill our own obligations as members of the dual professions with which we identify, and we fulfill our responsibilities to our professional peers to “pass on” what we discover, discern, and experience.

Pragmatism. The professional rationale is critical, but not sufficient. We also have a practical rationale for pursuing the scholarship of teaching and learning. Such work helps guide our efforts in the design and adaptation of teaching in the interests of student learning. By engaging in purposive reflection, documentation, assessment, and analysis of teaching and learning, and doing so in a more public and accessible manner, we not only support the improvement of our own teaching. We raise the likelihood that our work is transparent to our colleagues who design and instruct many of the same students in the same or related programs. Active scholarship of teaching provides the teacher with a very different perspective on what he or she may have been doing for many years. I have recently had such an experience myself.

A Recent—and Personal—Example

During the past semester, I have been team-teaching (with my colleague Professor Linda Darling-Hammond) a course—Principles of Learning for Teaching—that I have taught at Stanford since 1983. For most of those years, I co-taught the class with a variety of colleagues. The team teaching alone fostered serious reflection about the teaching. I have written about my strategies of teaching in the course (e.g., Shulman, 1996), but I never actively conducted research on the teaching and learning taking place in the course itself.

This year, for the first time, we agreed to conduct more systematic research on the teaching and learning processes. This commitment was in no small measure motivated by my experience in working with Carnegie Scholars on their own scholarship of teaching projects. The course is offered to all (nearly 60) secondary teaching candidates at Stanford. They are preparing to teach mathematics, social studies, English, science, or foreign languages in middle and high schools. All students already hold at least a B.A. or B.S. in their discipline and will receive an M.A. at the completion of their teacher preparation. During the academic year each student is actively teaching in a secondary school for the first half of the day, returning to campus in the afternoon for formal classes, practicums, and seminars.

At the core of the class is the case-writing assignment. All students are expected to complete a case study of their own practice during the class. They begin with brief “case starts” in which they outline an extended episode that they believe will be “caseworthy.” After feedback from the instructors and from their own colleagues, they prepare a first-draft case, which is presented in a small working case conference. Based on feedback, they then spend nearly a month revising and editing their case (often choosing to write an entirely new case) that is presented at a second case conference and then written in final form. During this period they continue to read a variety of theoretical and research material on teaching and learning, as well as additional cases written by others. The final version of the case is written up after the second case conference, and is accompanied by two commentaries written by others, and a five-page reflective essay on the whole process.

We decided before the class was offered that we would conduct research on the processes of learning through case writing that constituted the central structure of the course. Our teaching colleague, Dr. Karen Hammerness, took on responsibility for documentation and data gathering. Karen systematically collected each draft of every case written, including the commentaries and the reflective essays. Extensive notes were taken of every class session. Selected sessions were videotaped, and selected case conferences were also videotaped. These data will now be organized and analyzed to answer a number of questions about the efficacy of case writing in promoting reflection, deep understanding, and motivation among the students in the program.

We intend to do several things with these data. We will certainly meet to reflect on our findings and use those insights to redesign the course for the coming year. These meetings have already begun. We will also prepare more formal oral and written presentations on our experiences, methods, and findings. Hammerness is also taking leadership in developing a new web site through which she will communicate our activities in the course, our insights into the learning that did (and did not) occur and our analyses of the effort. We will also provide abundant examples of evolution of selected cases written during the term. Thus the web site will also include examples of student work and their own reflections.

I offer this personal account as an example of how the pragmatics of engaging in a scholarship of teaching in a course I have taught for years has introduced far more intelligent design and analysis of my own work than I have ever done before. Moreover, it has brought me into collaboration with close colleagues in new ways. I fully expect that our efforts at rendering this work public, reviewable, and available for exchange, can serve as a valuable resource for colleagues both within Stanford and in the more general community of teacher educators. I also

2 The web page with the syllabus, instructions for writing cases, and other materials for the course can be found at http://www.stanford.edu/class/ed269/.
believe that these efforts will lead to significant improvements in the course itself and in the program of which it is a part.

Policy. We in higher education are also enmeshed in webs of national, state, and local policy. Those who make policies and approve budgets for our institutions are increasingly asking for evidence that we are making measurable progress toward our educational goals. Accrediting agencies are insisting on educational “audits” in which we provide evidence that we are achieving our stated goals and missions. “Accountability” and “Assessment” have become the themes of the emerging movements toward reform in higher education.

These are not bad ideas. They become problems only when the wrong indicators are used to assess the quality of our efforts. They are problematic only if the metrics employed are chosen because of convenience or economy of use, rather than because they serve as authentic proxies for the learning and development we seek to foster. These indicators cannot be “one-size-fits-all” quick-and-dirty off-the-shelf instruments that purport to measure the outcomes of higher education. They should be the result of carefully conceptualized, designed, and deployed studies of teaching and learning in each of our fields, conducted by scholars qualified to pursue them. This kind of work cries out for a vigorous scholarship of teaching and learning engaged by discipline and field-specific scholars of teaching.

The free market is also creating new challenges for higher education. For-profit providers, distance learning, and other new sources for higher education are creating a market wherein institutions must be prepared to document and display evidence that they are fostering learning, deep understanding, passionate commitments, and civic virtues in the domains in which they educate. Once again, unless we can provide relevant evidence of the processes and products of our pedagogies, we will find ourselves making empty claims and offering degraded arguments.

I envisage a scholarship of teaching and learning offering the kinds of evidence that can be powerful in these policy and free-market discussions. New forms of institutional research will be developed that are learning-focused, domain-specific, and oriented toward analyzing the educative experiences and outcomes that institutions support or fail to support.

So who needs the horse?

I began this essay with a story about making the journey from Minsk to Pinsk. The protagonists seemed to understand why each of them needed to make the journey; it was unclear why they needed the horse. In this case, I believe it is clear why our professional, pragmatic, and policy interests can be supported and enhanced by a scholarship of teaching and learning. It will not be an easy journey. At first, it may seem as if the horse is either useless, or an additional burden itself. Ultimately, however, we will need a sturdy horse to carry us on these journeys. We cannot do these things alone. We will need to develop networks of campus-based teaching academies to serve as centers, support systems, and sanctuaries for these kinds of scholarly efforts.

Our interest in engaging in such work was summarized by these Ps, our professional interest, our pragmatic responsibilities, and the pressures of policy. Scholarship of teaching and learning supports our individual and professional roles, our practical responsibilities to our students and our institutions, and our social and political obligations to those that support and take responsibility for higher education. We should be making all three journeys and we need a really good horse. This journal, its leaders, readers and contributors, are helping to make the journey possible.


3 By the way, Minsk and Pinsk are now cities in Belarus. Minsk is the national capitol. In the 18th and 19th centuries they were usually part of Russia, but at different periods one or the other was in Poland or Lithuania.

4 I have written about a variety of visions for such academies in my essay “Visions of the Possible,” reproduced at the Carnegie Foundation web site: http://www.carnegiefoundation.org/CASTL/highered/index.htm.
Interdisciplinary Sessions Encourage Boundary Spanning

Addressing President Joel Demski’s challenge to “think and communicate more broadly, to broaden our networks, to push back against the short-run pressures, and to return some joy to our activities,” some initiatives for this year’s AAA Annual Meeting in San Antonio (August 14–17) have been launched. One is the creation of a series of interdisciplinary sessions intended to spark conversation as participants venture off the comfortable path of the traditional meeting structure.

Of the twelve interdisciplinary sessions, six are composed of papers submitted by their authors specifically as interdisciplinary papers; six more are made up of papers originally submitted to Sections and offered by Section Liaisons as good candidates for boundary-spanning sessions. Papers were grouped by the important question they address rather than their research area or methodology.

In the at-large sessions the emphasis is on topic rather than research method. For example, there is a session on Earnings Management that combines a theory paper, an experimental paper, and an empirical paper. Likewise, there are sessions on Analyst Behavior and Corporate Disclosure that include both empirical and theory work.

Attempts are made to highlight new or different research approaches. For example, in a decision-making session there is a paper in which individual decisions are analyzed by tracking activity in the brain, measuring which neurons fire as the brain processes different decision problems. Also, in another session, there is a paper that utilizes national income accounting data, such as GNP, to construct international production efficiency rankings.

Continuing the interdisciplinary theme, the mixed sessions combine papers submitted to different sections of the AAA. For example, financial-analyst behavior is considered from both tax and auditing perspectives. A session on topics in evaluation includes papers submitted to the Management and the Auditing sections. There is also a session on moral issues that consists of papers submitted to the Accounting, Behavior and Organizations section and the Auditing section, as well as an at-large submission.

Interdisciplinary sessions are scheduled over Thursday, Friday, and Saturday (August 15–17) as part of the regular concurrent session schedule during the Annual Meeting in San Antonio. The program and abstracts will be available on the AAA web site at http://accounting.rutgers.edu/raw/aaa/2002annual/meetinginfo.htm and as part of meeting proceedings.

Interdisciplinary Sessions Schedule

Take advantage of the opportunity to explore beyond traditional intellectual boundaries—mark your program to attend interdisciplinary sessions at the AAA 2002 Annual Meeting. Find more information about the meeting and its related activities at http://accounting.rutgers.edu/raw/aaa/2002annual/meetinginfo.htm.

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<tr>
<th>Topics</th>
<th>Day and Time</th>
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<tbody>
<tr>
<td>Decision Making</td>
<td>Thursday — 10:15–11:45 AM</td>
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<tr>
<td>Analysts’ Reports</td>
<td>Thursday — 2:00–3:30 PM</td>
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<tr>
<td>Regulation and Efficiency I</td>
<td>Thursday — 4:00–5:30 PM</td>
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<tr>
<td>Regulation and Efficiency II</td>
<td>Friday — 10:15–11:45 AM</td>
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<tr>
<td>Inside Information and Corporate Disclosure I</td>
<td>Friday — 10:15–11:45 AM</td>
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<td>Analysts</td>
<td>Friday — 2:00–3:30 PM</td>
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<tr>
<td>Insider Information and Corporate Disclosure II</td>
<td>Friday — 2:00–3:30 PM</td>
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<tr>
<td>Earnings Management</td>
<td>Friday — 4:00–5:30 PM</td>
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<tr>
<td>Accounting and Information Technology</td>
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<td>Moral Issues</td>
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<td>Compensation and Evaluation</td>
<td>Saturday — 4:00–5:30 PM</td>
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Invitation to Volunteer for Committees

President-elect Designee William L. Felix, Jr. is beginning to plan AAA committee assignments for 2003–2004. 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:

William L. Felix, Jr.
Eller Professor of Accounting
Eller College of Business and Public Administration
McClelland Hall 301, PO Box 210108
The University of Arizona
Tucson, AZ 85721-0108
Fax: (520) 621-3742
Email: wfelix@bpa.arizona.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.

Advisory Council on Government Auditing Standards

David M. Walker, Comptroller General of the United States and head of the U.S. General Accounting Office, has named ten new members to the Advisory Council on Government Auditing Standards who will provide advice and guidance on government auditing standards. The purpose of the Advisory Council is to work with GAO to keep the auditing standards current through the issuance of revisions and guidance.

The Comptroller General first issued standards for government auditing in 1972; major revisions were made in 1981, 1988, and 1994. Two amendments to the 1994 revision were issued in 1999 impacting the auditor’s responsibility for conducting and reporting on financial statement audits. Another amendment was issued in early 2002 that substantially changes the auditor independence requirements. Certain laws, regulations, and contracts require auditors to follow generally accepted government auditing standards promulgated by the Comptroller General of the United States. They are widely used in audits of federal, state, and local government programs, as well as in audits of entities receiving federal assistance.

To meet the demands for more responsive and cost-effective governments, policy makers and managers need reliable financial and performance information. The credibility that auditors add about that information, as well as the systems producing it, is a critical component of fiscal integrity and accountability. Generally accepted government auditing standards are a fundamental necessity to guide auditors and evaluators and allow others to rely on their work.

The ten new members will replace those individuals whose term has expired. They will join the twelve members previously appointed to serve on the Council. Collectively, they provide strong knowledge of financial, compliance, and performance auditing and program evaluation at all levels of government. The new members, selected from nominations received from relevant professional organizations, will serve for a 3-year term, to provide continuity in membership.

The 10 new members of the Advisory Council on Government Auditing Standards are as follows:
- Debra K. Davenport, Auditor General, State of Arizona
- Dr. John Engstrom, Professor, Northern Illinois University
- The Honorable Richard L. Fair, State Auditor, State of New Jersey
- Dr. Ehsan Feroz, Professor, University of Minnesota
- The Honorable Gregory H. Friedman, Inspector General, U.S. Department of Energy
- Harold L. Monk, Jr., Managing Partner, Davis, Monk & Company, Gainesville, Florida
- Robert M. Reardon, Jr., Investment Officer, State Farm Insurance Companies
- Gerald A. Silva, City Auditor, City of San Jose
- Dr. Daniel L. Stufflebeam, Director, the Evaluation Center, Western Michigan University
- The Honorable Nikki L. Tinsley, Inspector General, U.S. Environmental Protection Agency

The twelve members previously appointed and who continue to serve on the Council are:
- Chair: John R. Miller, Partner and Vice Chairman, KMPG LLP
- Ernest A. Almonte, Auditor General, State of Rhode Island
- The Honorable Ralph Campbell, Jr., State Auditor, State of North Carolina
- Bert T. Edwards, Executive Director, Office of Historical Trust Accounting, Department of the Interior
- Dr. Jesse W. Hughes, Professor Emeritus of Accounting
- Dr. Rhoda C. Icerman, Professor of Accounting, Florida State University
- The Honorable Auston G. Johnson, State Auditor State of Utah
- Sam M. McCall, City Auditor, City of Tallahassee
- Stephen L. Morgan, City Auditor, City of Austin
- The Honorable Everett L. Mosley, Inspector General, U.S. Agency for International Development
- Barry R. Snyder, Inspector General, Federal Reserve Board
- Jacquelyn L. Williams-Bridgers, Private Consultant

For more information: Marcia B. Buchanan, (202) 512-9321
Make Your Own Sessions . . .

Six experimental “Make Your Own Sessions” will debut at this year’s Annual Meeting. These sessions were created to provide opportunities for individual members to submit proposed session topics, and were not selected through the traditional submission process, but rather on a first-come, first-served basis. Proposals were submitted to Program Chair John Fellingham beginning May 1. Two time slots have been reserved for these sessions: **5:45 to 6:45 PM** on Thursday, August 15 and Saturday, August 17. To help you plan your schedule, descriptions of the six sessions appear below.

**Thursday, August 15, 2002**

**Title:** Implementing the AICPA Core Competency Framework

**Presenters:** Paula B. Thomas, Chair AICPA Core Competency Framework Strategic Planning Task Force  
Email: pbthomas@frank.mtsu.edu  
Billie M. Cunningham, Task Force Member  
Email: cunningham@missouri.edu  
Susan K. Wolcott, Consultant  
Email: swolcott@WolcottLynch.com

**Description:** There have been numerous and consistent calls for change in accounting education programs, with particular emphasis on the importance of developing the skills needed for lifelong careers and learning. A set of skills-based competencies needed for entry into the profession have been defined and widely discussed within academe. The proposed session will demonstrate the soon-to-be launched web-based evaluation tools created to help faculty integrate these requisite skills into their curricula.

**Thursday, August 15, 2002**

**Title:** Financial-Statement Analysis: A Valuation Approach

**Sponsors:** Leonard C. Soffer  
University of Illinois at Chicago  
Email: soffer@uic.edu  
Robin J. Soffer  
Consultant  
Email: Robin_Soffer@yahoo.com

**Description:** The session will discuss teaching financial-statement analysis by putting it in the context of valuing equity securities, an approach that blends concepts from accounting, finance, and business strategy. The session will present extensive curricula that have been developed jointly by an academic and a practitioner for both undergraduate- and graduate-level courses.

**Thursday, August 15, 2002**

**Title:** Enron—Implications for Accounting and Business Education

**Sponsors:** Robert J. Sack  
University of Virginia  
Email: sackr@darden.virginia.edu  
C. Richard Baker  
University of Massachusetts Dartmouth  
Email: rbaker@umassd.edu

**Moderators:** Robert J. Sack and C. Richard Baker

**Panelists:** A panel of Enron-informed people who can comment on the implications of Enron for accounting education.

**Description:** This session will explore how course materials and class outlines might be modified to reflect our current understanding of the Enron bankruptcy situation, with particular emphasis on the way in which ethical standards are integrated into our Accounting and Auditing courses. Presentations by panelists will set the stage for an open discussion of how we can best educate our students so that they will be alert to the possibility of an Enron situation. We will also explore how the academic accounting side of the profession should participate in the overall profession’s response to this watershed event.

**Saturday, August 16, 2002**

**Title:** Mark-to-Market Adjustment of Firm Equity in the Financial Statements: Would It Be Desirable and/or Feasible?

**Sponsors:** Anne Clem  
Email: aclem@iastate.edu  
Michael Doran  
Email: bdoran@iastate.edu  
Sue Ravenscroft  
Email: sueraven@iastate.edu  
Iowa State University  
Phone: (515) 268-0294

**Description:** A general discussion of the desirability and/or feasibility of a proposed method of recognition and disclosure of an intangible asset for an associated mark-to-market adjustment of firm equity in the financial statements. A hypothetical example including an illustration of a suggested reporting format for including this information in the financial statements and associate footnote disclosures will be presented. Conceptual issues, pro and con, such as adjustment will also be explored.
Saturday, August 16, 2002
Title: Career Development and Progression of Women in Accounting
Presenters: Cherie Fretwell and Jeany Roberts
Troy State University
Email: fretC339@aol.com
Description: This survey of 1,000 women in the accounting profession seeks to find out what barriers female accountants face in their career progression as well as what factors contribute to their success.

Saturday, August 16, 2002
Title: Open Forum on Enron
Sponsor: Lori Zulauf
Slippery Rock University School of Business
Presenters: Peter Grierson
Associate Professor
Slippery Rock University
Email: peter.grierson@sru.edu
Lori Zulauf
Accounting Coordinator
Slippery Rock University
Email: lori.zulauf@sru.edu
Description: Analysis of the accounting procedures and transaction design that enabled Enron to deceive the public and generate high stock prices until it became the largest bankruptcy ever in the United States.
The session will also include:
- information that indicates the extent of Arthur Andersen’s understanding of the complex transactions and the risks involved;
- an analysis of the dynamics of the relationship among the financial media, analysts, and investors, which caused them to overlook the vagueness of Enron’s publicly available financial reports;
- an analysis of how the problem could have been caught by business analysts sooner;
- a timeline (handout) of Enron developments from the company’s inception to its bankruptcy, detailing the role of Enron employees, the role of Arthur Andersen, and their ties to regulators;
- an ethical discussion on why Vice President Sherron Watkins was the only Enron employee to actively seek a solution to the problem;
- a discussion of changes expected in accounting regulations and in the oversight of businesses and auditors.

Is your school an Academic Partner of the AAA?
Is your program ready to lead, share, and learn with peers at other universities?
Enroll in the 2002 Academic Partners Program!

For the last three years, more than 100 colleges have participated in the American Accounting Association’s Academic Partners program. Participating schools receive benefits and resources to enhance ongoing efforts for continuous improvement:
- The Department Chair newsletter especially for program leaders;
- Leadership Express, a biweekly electronic bulletin addressing accounting, business, and higher education topics;
- Choice of two Toolkits each year on topics like critical thinking, active learning, program assessment, faculty evaluation, and classroom assessment.

In 2002, a special version of the Academic Partners program is being launched specifically for two-year colleges. It also includes access to materials from the New Directions for Community Colleges series, covering such topics as Transfer Students: Trends and Issues for the New Century; Systems for Offering Concurrent Enrollment at High Schools and Community Colleges; Methods and Models for Increasing Retention and Learning among Minority Students; and Developing and Implementing Service Learning programs.

If you have questions or need more information please contact Education Project Manager Linda Watterworth at (941) 556-4118; Email: linda@aaahq.org.

Find more details or sign up online— http://aaahq.org/partners/
Call for Nominees for AAA Offices

The 2002–03 Committee on Nominations will be asking for nominations for the following offices to serve during 2003–04:

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

The 2002–03 Committee on Nominations will be chaired by Jan R. Williams, University of Tennessee. Other members of the committee are Mary S. Stone, The University of Alabama; Joel S. Demski, University of Florida; Jon Davis, University of Wisconsin–Madison; Stewart Leech, University of Melbourne; Ida Robinson-Backmon, University of Baltimore; and Paul F. Williams, North Carolina State University.

Members of the Association who would like to suggest names for consideration as nominees should submit their nominations before December 1, 2002 to Jan R. Williams, College of Business Administration, 716 Stokely Management Center, University of Tennessee, Knoxville, TN 37996-0570.

Membership

Increased membership enhances the AAA’s ability to provide truly comprehensive benefits to its members.

**BENEFITS**

- Stay current
- Exchange ideas
- Network with peers from around the world
- Earn continuing professional education credits
- Connect with coauthors and mentors
- Improve teaching techniques
- Develop career strategies
- Join a section; attend regional meetings
- Take advantage of our placement services

Help improve the positive impact of our programs by renewing your membership now and encouraging others to join AAA.

http://AAA-edu.org
A Few Words from the Executive Director

What a year!
The 3,000 of us who attended the 2001 Annual Meeting in Atlanta last August knew we’d be facing a year of changes — but none of us expected the terrorism that struck America on September 11,
— none of us expected the Enron debacle, and
— none of us expected the Andersen developments.
The year is not over yet. Many regions of the world have faced violence or the threat of violence, economic decline and the threat of further decline, and increasing public and governmental skepticism about business ethics, accounting, and financial analysis.

How is the American Accounting Association faring in these turbulent times? How do we plan to address the world’s need for honest, reliable, expert, and impartial advice on accounting and financial measurement issues?

Collectively, the Association is faring well. Our members’ objectivity and expertise are recognized worldwide. The AAA’s ratio of current assets to current liabilities is two to three times that of comparable organizations, and our ratio of current assets to current liabilities less deferred revenue is double that of nonprofit associations generally, those with similarly sized budgets (from $2 million to $5 million annually), and those focused on educational issues. We receive a higher percentage of donated funds than most other organizations, but virtually all those contributions are tied to individual programs so that core Association operations are not dependent on continued donations.

We also fare well in credibility because we decline to take public policy positions purporting to represent the views of all of our members. Do you agree with all your colleagues about independence issues? About fair value reporting? About reporting of stock options and mergers and goodwill?

As members of the American Accounting Association, you are free to speak out without fear of contradicting an “official” AAA position. The AAA employs no lobbyists, conducts no letter-writing campaigns, endorses no candidates. The AAA does not compromise your independence as academics or as practitioners.

When I began work with the AAA seven years ago, I was surprised by this lack of political activism in so vital and controversial a field. I’d spent 20 years advocating on and administering public policy, and now I found myself working for an association that diligently refrained from taking public policy positions. Why was the AAA so reticent?, I wondered. Why weren’t our officers testifying, lobbying, and making public speeches about the issues of the day?

Because we value diversity of opinion. Yes, the Financial Accounting Standards Advisory Committee expresses its collective opinions on proposed standards. (For the full text of such comment letters see http://accounting.rutgers.edu/raw/aaa/about/committe/fasc/index.htm.) Yes, each of our 15 Sections and 7 Regions may express their own opinions—as may each member. Such opinions may even be published in AAA or Section journals or newsletters—but we publish opinions without endorsing them. Each member must decide for him- or herself what to believe.

This does not preclude collective statements. Last August in Atlanta the AAA Council decided to ask for member comments on a Statement of Responsibilities for AAA members that had been under consideration for several years. The online comment period ended March 30, 2002; the governing Council discussed the issue at its Spring meeting on April 6, 2002; and the Professionalism and Ethics Committee devised a new version of the Statement of Responsibilities based on member comments and Council discussion.

The online Council vote authorized by Council on April 6, 2002, in an 11 to 2 vote (with 2 formal abstentions) endorsing a Statement of Responsibilities for AAA members as an expression of shared values encompassing the areas of enhancing learning, pursuit and advancement of knowledge, and service activities for stakeholders including the broader society within which we operate. The Statement of Responsibilities is online at http://aaahq.org/Surveys/RevisedSOR.pdf.

The AAA continues to experiment with new methods for working together. This June about 40 accounting and information systems professors took part in a week-long intensive workshop on Teaching AIS held at Michigan State directed by AAA Vice President Bill McCarthy and coordinated by Deputy Director for Academic Programs Tracey Sutherland. This is a new delivery mechanism for the AAA that seems well suited to complex topics of common educational concern to many colleges. Conversely, the Two-Year-College Section is experimenting with one-day drive-in conferences this year for faculty in a given geographic area seeking a low-cost, shorter opportunity to share views, concerns, and expertise.

About 10 percent of AAA members work for colleges that are Academic Partners. The Academic Partners Program, now in its third year, serves hundreds of faculty at all types of schools. Of the 120 accounting faculty at two-year Academic Partner schools, 35 have newly joined the AAA as part of this year’s new two-year component for Academic Partners. (See page 13 for more information about Academic Partners.)

We also work together with peer organizations in sponsoring conferences and events on current or controversial topics. The AAA supports the 4th Asia-Pacific Journal of Accounting & Economics Symposium to be held in Shanghai in January 2003 [see Call for Papers on page 5] and the World Congress of Accounting Educators to be held by the International Association for Accounting Education and Research in November 2002 in Hong Kong, see http://www.iaaer.org.

The AAA is also involved in sponsoring research into auditor independence issues, with funding provided by the Independence Education Fund, and in publishing special issues or sections on earnings quality in all three associationwide journals—The Accounting Review, Accounting Horizons, and Issues in Accounting Education. We have also distributed thousands of copies of faculty toolkits on auditor independence within recent months. Dozens of sessions at the 2002 Annual Meeting in San Antonio August 14–17 will address such controversial issues (see pages 10, 12, and 13 for examples). I hope you will attend as many of these sessions as possible—and make up your own mind how and whether to participate in the current public debate regarding business ethics, accounting, and related issues. ■
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