President’s Message

In 1923, Professor Henry Rand Hatfield, in an address to the American Association of University Instructors listed the responsibilities of accounting: “to locate responsibility, to prevent fraud, to guide industry, to determine equities, to solve the all-essential conundrum of business: ‘What are my profits?’; to facilitate the government in its fiscal operations (and) to guide the business manager in the attempt to secure efficiency.” This is a broad mandate that describes accounting as having multiple links to the real world.

Currently there are accounting academics investigating the role and nature of accounting information in economic markets. Accounting researchers, who specialize in managerial accounting, strive to assist corporate decision makers. Other researchers are studying assurance services, fraud and its detection, and the importance of these activities to the establishment of public trust in financial markets and building social capital. The study and development of accounting information systems is central to auditing and the design of internal control systems. Our discipline requires historians of accounting practice and of our intellectual tradition. Accounting and auditing are fundamental to corporate governance and the public interest. Many academics are concerned with standard setting, regulation, and taxation.

In a forthcoming article in Accounting, Organizations and Society by Bonner, Hesford, Van der Stede, and Young, the authors classify articles published in five top accounting research journals from 1984-2005 by research topic. They report that TAR published 693 articles over the twenty-year period of which 23% concerned auditing topics, 51% financial accounting, 16% management, 0.3% systems, 7% taxation, and 2% other topics.

Accounting journals are the most important resource our discipline has to encourage the development of new ideas across the spectrum of accounting research. Journals provide the imprimatur of quality, and are capable of promoting the growth of new ideas through the process of expert peer review and by publishing innovative, high-quality research. As our top journals reduce the scope of published research; our discipline limits its scope. A retrenchment of the range of accounting research in North America is in process. The effect is observable in the reduced diversity of research specialties among accounting department faculty, and results in a narrowing of the training in our doctoral programs.

Here is a visualization of a cycle that I believe we have unintentionally become caught up in:

The AAA has published a study entitled The Supply and Demand for Accounting Ph.D.s. It was undertaken by a committee, appointed by past AAA President, William L. Felix, Jr. The published study is available on the AAA website at http://aaahq.org/about/reports/FINAL_PhD_Report.pdf. The appointment of the committee was motivated by a decline in accounting Ph.D.s granted in the U.S. and Canada from 195 in 1999 to 110 in 2001 as reported by the American Institute of Certified Public Accountants.

The committee conducted two surveys in 2004. The first survey was sent to students enrolled in accounting Ph.D. Programs in the United States and Canada with the purpose of determining the supply of future Ph.D.s. The second survey was sent to accounting department chairpersons to determine their expectation of demand for accounting faculty over the period 2005–2008. The surveys indicated an estimated shortage of 500 available new
2006 American Accounting Association New Faculty Consortium

The 24th annual New Faculty Consortium sponsored by the American Accounting Association and Ernst & Young LLP was held February 2–5 at the Lansdowne Resort and Conference Center in Leesburg, Virginia. This is the fourth year that Ernst & Young LLP sponsored the Consortium, and we are extremely grateful that they provided the venue, accommodations, and logistical support. The NFC Planning Committee members were Stephanie Bryant (University of South Florida), Ron Dye (Northwestern University), Leslie Eldenburg (The University of Arizona), Bjorn Jorgensen (Columbia University), Kaye Newberry (University of Houston), Sandra Shelton (DePaul University) and Naomi Soderstrom (University of Colorado at Boulder). Ellen Glazerman served as the Ernst & Young liaison to the planning committee. Andrea Midy and Lannie Wendorf of Ernst & Young LLP provided invaluable assistance before, during, and after the NFC.

The two-and-a-half day program focused on four major themes: planning an academic career, teaching effectiveness, research and scholarship, and the editorial process. The general sessions on planning an academic career, teaching effectiveness, and research and scholarship were followed by small group sessions each facilitated by two group leaders. The editorial process session was followed by a question and answer period. The group leaders included Daniel Bens (The University of Arizona), Shelley Rhodes Catanach (Villanova University), Leslie Eldenburg (The University of Arizona), Wayne Guay (University of Pennsylvania), Rich Houston (University of Alabama), Ranjani Krishnan (Michigan State University), Margaret Lea (Colorado State University), Mary L. McAnally (Texas A&M University), Lillian Mills (The University of Texas at Austin), Sean Peifer (University of Kentucky), Marlene Plumlee (University of Utah), Lynn Rees (University of Houston), Hollis Ashbaugh Skalfe (University of Wisconsin–Madison), Naomi Soderstrom (University of Colorado), Billy Sood (Boston College), Mary Harris Stanford (Texas Christian University), Michael Willenberg (University of Connecticut), and Chris Wolfe (Texas A&M University).

The program began Thursday evening with a dinner Ellen Glazerman welcomed all the participants and introduced the opening speaker, Beth Brooke, Global Vice-Chair-Strategy and Americas Vice-Chair-Strategies, Brand, and Communications, Ernst & Young LLP. Beth spoke on current issues in the accounting profession. On Friday morning, Kaye Newberry officially welcomed the 84 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 panelists included Michelle Shuping Chen (University of Washington), Michelle Hanlon (University of Michigan), Michael Kimbrough (Harvard University), and Nancy Nichols (James Madison University). A diverse set of issues was covered during this session, providing a basis for more in-depth discussion throughout the program.

Friday afternoon, Susan Crosson (Santa Fe Community College) and Charles Lee (Cornell University and Barclays Global Investors) provided informative presentations on teaching. Susan focused on improving teaching skills, 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 the entertainment by satirizing U.S. and world events.

The focus of Saturday's sessions was scholarship, research, and the editorial process. 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) 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. Terry Shevin (University of Washington) discussed the process from an editor's perspective and provided useful insights on writing a publishable paper. Kathy Pettoni (Michigan State University) provided an author's perspective, covering topics such as when a paper is ready for submission and responding to reviewer comments.

Mark Nelson (Cornell University) was the closing speaker. Mark delivered a dynamic talk that 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 and most participants departed on Sunday morning. Overall, the participants' satisfaction with the 2006 American Accounting Association New Faculty Consortium was exceptionally high. As one new faculty member noted in his/her conference evaluation form, "I feel that I am more prepared for my new career after the Consortium. It is thorough and inspiring."
Gary John Previts is Professor of Accountancy, Weatherhead School of Management, Case Western Reserve University. He has served as a member of the AAA Executive Committee. He has twice been program chair of the AAA national meeting (1978 and 1990) and has served as chair or as a member of numerous AAA Committees or Task Forces. Previts has authored several books and published scores of papers on the development of accounting thought, regulation, and education and is editor of Research in Accounting Regulation (Elsevier). He has received the AICPA Educator Lifetime Achievement Award.

Mark Higgins is a Professor of Accounting and the Associate Dean for Undergraduate Programs at the University of Rhode Island. Mark is currently the President-Elect of the American Taxation Association (ATA) and has served the Vice-President and Secretary of the ATA and as President of the Northeast Region. He has also served on the AAA Finance Committee.

Arnie Wright is the Andersen Professor of Accounting at Boston College. His research interests are in the judgment and decision-making area. He was the editor of Auditing: A Journal of Practice & Theory and served the Auditing Section in a number of capacities, including President. He received the Joint AICPA/AAA Collaboration Award and the Auditing Section's Notable Contribution to the Auditing Literature Award for his monograph (co-edited with Dr. Tim Bell) entitled "Auditing Practice, Research and Education: A Productive Collaboration."

Philip M. J. Reckers is Professional Advisory Board Professor of Accountancy at the W. P. Carey School of Business, Arizona State University. Phil is past president of the Federation of Schools of Accounting (FSA), past and current vice president for Accreditation of the Accounting Programs Leadership Group and currently a member of the AICPA Pre-Certification Education Executive Committee. Reckers' research has been widely published; Phil was recipient of the 2003 American Accounting Association Innovations in Accounting Education Award, and 2006 FSA Joe Silvoso Award.

David Burgstahler is Gerhard G. Mueller Endowed Professor in Accounting at the University of Washington. His areas of interest include managerial accounting, intermediate financial accounting, and statistical methods in auditing. He has been recognized several times as Beta Alpha Psi Professor of the Year and has served on more than 40 Ph.D. supervisory committees. He is a recipient of the AAA-AICPA Notable Contributions to the Accounting Literature Award.

Tim Rupert is an Associate Professor and the James Carey Fellow at Northeastern University. His research examines the effects of tax system characteristics on decision making and compliance of taxpayers. He currently serves as the secretary for the American Taxation Association and previously served as a trustee for the organization.

Chris Hogan is an Associate Professor at Michigan State University. Her primary teaching and research interests are auditing and financial accounting. Chris has served on several committees in the Auditing Section of the AAA, including the selection committees for the Outstanding Dissertation Award, Outstanding Auditing Educator Award and the Innovation in Auditing and Assurance Education Award. She also serves on the Editorial Board of Auditing: A Journal of Practice & Theory.

Keith Houghton is Convener and Dean of the ANU College of Business and Economics and Professor of Business Administration at The Australian National University. Keith is a graduate of the Universities of Melbourne and Western Australia and of the London School of Economics. For a number of years Keith served on the Australian Audit & Assurance Standards Board. He has published in U.S. journals (including the Journal of Accounting Research) and has served on the editorial boards of a number of journals (including The Accounting Review).

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/AM2006/nominees2006.cfm. Ballots will be accepted through August 1, 2006.

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, 2006 Summer Issue — Page 3
You can attend plenary sessions, luncheons, award presentations, and select from more than 210 concurrent sessions, more than 200 forum papers, and 39 CPE sessions.

Session and Paper Topic Highlights
- Executive Compensation
- Beyond the Classroom: Service Learning in Accounting
- PCAOB, SEC/FASB/IASB Updates
- Using Technology to Enhance Learning: iPods, Tablets, Clickers, and More
- Bridging the Gap between University and Corporate World
- The Uniform CPA Examination Today
- International Accounting Standards and Reporting Issues
- Impact of Sarbanes-Oxley Section 404 Internal Control Reports
- The Future of Accounting Education: Factors Changing Our Jobs
- CPE Opportunities
  - 11th Annual Ethics Symposium
  - Top 20 Asset-Theft Fraud Schemes
  - Web-Based Technology Tools that Can Make a Real Difference in Accounting Education
- Current Issues in Financial Reporting
- International Accounting Issues
- Ten Tips for Improving College Teaching
- Introduction to XBRL with Current Events and Classroom Applications
- Using Student Response Systems (Clickers) to Improve Teaching Effectiveness and Administrative Efficiency
- Linking Practice with What We Do in the Classroom
- Using Real-World Corporate Cases in Teaching
- Financial Accounting and Financial Statement Analysis

Effective Real-World Corporate Cases in Teaching
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President’s Message (continued from page 1)

The acuteness of the shortage is not uniform across specialty research areas in which accounting departments are seeking to hire. Graduate students who responded to the questionnaire stated their main area of research interest. The report indicates that about 92 percent of the demand for Ph.D. candidates specializing in financial accounting will be met, while only 22% of the demand for auditing researchers, 27% of tax specialists, and 55% of systems specialists will be met.

At the 2006 Doctoral Consortium, which I recently attended, the distribution of research interests of the participants was over 50% financial accounting. I suggest the following hypothesis: The diversity across research specialties of the retiring baby-boom generation is much greater than that of recent and in-process Ph.D.s and this will lead to an even narrower range of our discipline in the future.

In a 2005 article entitled “Hyperprofessionalism and the Crisis of Readership in the History of Science” published in Isis, a journal of the History of Science Society, Steven Shapin writes of his discipline: “There is a crisis of readership in the history of science. It is not a crisis unique to this field, though of course there are aspects of it that take specific forms in our subject. The crisis is one of pertinence: we are not producing work that many people outside our field want to read and even that colleagues in different parts of our own field want to read. This crisis of pertinence may be something more than a failure of ability—our individual capacities to write things that get a readership. It may be what many of us intend, or at least what our institutional apparatus is geared up to produce and in whose results we acquiesce. That is to say, we have collaborated in shrinking our own readership, and we have done so just at the point when the history of science has so much to say to the wider culture and when there is so much evidence of wide cultural interest in science and its past. The circumstance that has delivered us to our present crisis is, under another description, one of our greatest achievements: the history of science has become one of the academic professions.

We could easily substitute “accounting” for the “history of science” in the above paragraph. Accounting also has much to say to the wider culture, especially today. Instead of spiraling inward, we must begin to expand outward, embracing the entire array of possibilities for our discipline. I believe that we will.

This is the last issue of AEN during my term as President of the American Accounting Association. I thank Tracey Sutherland and the Sarasota staff for all of the assistance they have provided to me this year. Also, I send a big thank you to Dee Strahan, for planning all of the smoothly run meetings that I attended over the past two years. I owe a debt of gratitude to the Executive Committee and Council and to everyone who agreed to serve and chair AAA committees for their thoughtful and enthusiastic work for the AAA during the year. Finally, I thank all of the region and section officers and members who made me so welcome at the meetings I attended.
AAA SECTION MEETINGS

For more information on any of these meetings, please go to the AAA website and click on the Meetings button. Then click on the appropriate meeting for a link to more detailed information.

2006 ABO Research Conference
October 6–7, 2006 — Portland, Oregon
Diversity Section
October 12–14, 2006 — Atlanta, Georgia
Information Systems Section Midyear Conference
January 3–6, 2007 — Savannah, Georgia
Management Accounting Section Midyear Meeting
January 4–6, 2007 — Fort Worth, Texas
Auditing Section Midyear Meeting
January 11–13, 2007 — Charleston, South Carolina
Financial Accounting and Reporting Section
Midyear Meeting
January 18–21, 2007 — San Antonio, Texas
International Accounting Section Midyear Meeting
February 1–3, 2007 — Charleston, South Carolina
APLG Annual Seminar
February 11–13, 2007 — San Diego, California
ATA Midyear Meeting
February 22–24, 2007 — San Antonio, Texas
Government and Nonprofit Section
Location and Dates to be announced

AAA REGION MEETINGS

For more information on any of these meetings, please go to the AAA website and click on the Meetings button. Then click on the appropriate meeting for a link to more detailed information as it becomes available.

Mid-Atlantic — Location and Dates to be announced
Midwest — April 12–14, 2007 — St. Louis, Missouri
Ohio — Location and Dates to be announced
Southeast — Location and Dates to be announced
Southwest — February 22–24, 2007 — San Antonio, Texas
Western — Location and Dates to be announced

MEETING

Colloquium on Change in Accounting Education
You are invited to attend the tenth annual Colloquium on Change in Accounting Education, sponsored by the Institute of Management Accountants (IMA) and held in Sedona, Arizona, October 18th through October 21st, 2006. This year, the theme will be Celebrating our Tenth Anniversary with the Best of the Colloquium. For more information go to the AAA website and click on the Meetings button and then click on Meeting Information.

MEETING

Workshop on Accounting in Europe Post 2005
The Workshop on Accounting in Europe Post 2005 will be held at the Open University, Milton Keynes, U.K., September 7–8, 2006. For more information go to the AAA website and click on the Meetings button and then click on Meeting Information.

MEETING

18th Asian Pacific Conference on International Accounting Issues
The 18th Asian Pacific Conference on International Accounting Issues will be held October 15–18, 2006 in Kapalua, Maui, Hawaii. For more information go to the AAA website and click on the Meetings button and then click on Meeting Information.

MEETING

Long-Term Perspectives Conference
The Long-Term Perspectives Conference on Business, Finance and Institutions: What Can We Learn from the Past? will be held October 19–20, 2006 at the University of Antwerp, Belgium. For more information go to the AAA website and click on the Meetings button and then click on Meeting Information.

MEETING

World Business Ethics Forum 2006
World Business Ethics Forum will be held November 1–3, 2006 at Hong Kong Baptist University, University of Macau Hong Kong and Macau. For more information go to the AAA website and click on the Meetings button and then click on Meeting Information.

MEETING

10th World Congress of Accounting Educators
10th World Congress of Accounting Educators will be held November 9, 2006–November 11, 2006 in Istanbul, Turkey. For more information go to the AAA website and click on the Meetings button and then click on Meeting Information.
AAA Membership Dues for 2006–2007

We are proud to announce that starting with the 2006-2007 member year, all memberships will include electronic access to one, two, or all three AAA journals depending on the membership level selected. Full members will have the option to receive hard copies of the journals they subscribe to for an additional $20. The full member dues structure is as follows:

- One journal option — $155
- Two journal option — $165
- Three journal option — $175

There are also some exciting changes with student membership this year. Associate membership is now available to any full-time student living anywhere in the world. As with full members, student membership now includes electronic access to one, two, or all three AAA journals depending on the membership level selected. In order to offer associate membership to students around the world, hard copies of journals are not available as a student membership add-on. The student member dues structure is as follows:

- One journal option — $25
- Two journal option — $35
- Three journal option — $45

Electronic access to section journals is also included in section dues for students and full members. Sections will continue to send hard copies of section journals to members for the coming year.

For more information on membership, please send an email to membership@aaahq.org or call (941) 921-7747.

Emeritus and Life Members

The American Accounting Association recognizes the special experience and value long-time 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 $25 a year with electronic access to one of the association-wide journals (The Accounting Review, Accounting Horizons, or Issues in Accounting Education), $35 with electronic access to two journals, and $45 for electronic access to all three quarterly journals. You may choose to receive a hard copy of the journal(s) you subscribe to for an additional $20.

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 electronic access to one or more of the three association-wide journals ($10 for one journal access, $20 for two journal access, and $30 for access to all three quarterly journals). You may choose to receive a hard copy of the journal(s) you subscribe to for an additional $20.

If you believe you are eligible for Emeritus or Life membership, please contact Deirdre Harris at membership@aaahq.org or call 941-921-7747.

The Ohio Society of Certified Public Accountants

EDUCATIONAL FOUNDATION

FLORENCE D. CURL MEMORIAL SCHOLARSHIP

The Educational Foundation of The Ohio Society of CPAs announces the availability of the Florence D. Curl Memorial Scholarship for the fall term of 2006. The Florence D. Curl scholarship was established in memory of Florence D. Curl, wife of the late John W. Curl, CPA. Mr. Curl was a former partner with Coopers & Lybrand and a past president of the Columbus Chapter of The Ohio Society of CPAs.

The Florence D. Curl Memorial Scholarship is a one-time award for a female student actively enrolled in a doctoral program in accounting. A single award of $8,000 will be made in the fall of 2006 to a female scholar who shows significant potential to become an accounting educator and contribute to the development of future CPAs.

Specific requirements include:
- Actively enrolled in a doctoral program in accounting
- CPA exam qualified, if enrolled in an Ohio university
- An Ohio CPA license, if enrolled in a program outside of Ohio
- Significant potential to become an accounting educator contributing to the development of future CPAs, according to a letter of recommendation from the PhD program director, and a statement of interest and research objectives from the candidate.

If you have any questions, or to obtain a copy of the scholarship application, please contact the scholarship administrator, Karen West, at 800.686.2727 ext 344 or kwest@ohio-cpa.com. Scholarship applications are due July 15, 2006.
Professors, Students, and the Syllabus

According to author Sharon Rubin, “We forget that what we know about our disciplines and our teaching methods is not known by everyone” when designing our syllabi. Her article from the Chronicle of Higher Education includes useful perspectives for thinking about fall semester plans.

For the past two years I’ve been sitting in on the meetings of a committee charged with approving courses for the University of Maryland’s general-education program. Very often the committee members leave those meetings mystified and exasperated. It’s not that the courses proposed are inadequate; it’s just that the syllabi submitted with the proposals are so often virtually impossible to decode.

I’ve listened while a faculty member from a related discipline has tried to guess what a syllabus might possibly mean. I’ve seen carefully worded letters from the dean requesting clarification—and then looked on as the committee has tried to relate a three-page response to the original syllabus. The committee has even developed a new cover sheet for all proposals, which requests detailed information about objectives and asks for samples of test questions and paper assignments. Yet sufficiently informative syllabi are still so rare that when one appears it elicits audible sighs of relief around the conference table.

The syllabi our committee gets are not much different from the ones I’ve picked up at conferences or seen attached to grant proposals. In other words, I don’t believe the problem is local or idiosyncratic; rather, it seems to be basic to the teaching endeavor. We keep forgetting that what we know—about our disciplines, about our goals, about our teaching methods—is not known (or agreed upon) by everyone. We seem to assume that our colleagues and our students will intuitively be able to reconstruct the creature we see in our mind’s eye from the few bones we give them in the syllabus.

The worst syllabi seem to fall into one of two categories. The “listers” merely specify which books or chapters will be read during which weeks, without a hint about the principles behind the selection. The most puzzling of this type assign chapters in the textbooks in an order considerably different from the order intended by the authors. At best, such modification gives students the impression that the teacher is improving on the original organization for some as yet, unrevealed purpose; at worst, it gives students the idea that one order is no less logical or coherent than another and that all parts are interchangeable and equally valid.

The “scolders” give brief descriptions of content and lengthy sets of instruction detailing what will happen if a student comes in late or leaves early, hands in a paper after the deadline, misses an exam, fails to follow the rules for margins and double-spacing, or does not participate in class discussion. ...

Here are some questions our committee often finds unanswered even in wonderful syllabi for wonderful courses:

Why should a student want to take this course? How does it make a difference as part of the discipline? How does it fit into (program) requirements?

What are the objectives of the course? Where does it lead, intellectually and practically? Students should be able to find out what they will know by the end of the course, and also what they will be able to do better afterward than before. Is the purpose of the course to increase their problem-solving abilities, improve their communication skills, sharpen their understanding of moral ambiguities, allow them to translate knowledge from one context to another? Why are the objectives important, and how will different parts of the course help students accomplish those objectives?

What are the prerequisites? Students should be given some idea about what they should already know and what skills they should already have before taking the course, so they can realistically assess their readiness. Will they be expected to know how to compare and contrast, to analyze and synthesize, or will they be taught those skills during the course?

Why do the parts of the course come in the order they do? Most syllabi note the order in which topics will be discussed, but make no attempt to explain the way the professor has chosen to organize the course. Sections of the syllabus are usually titled, but only infrequently are questions provided for students to help them put the reading assignments and homework into context.

Will the course be primarily lectures, discussions, or group work? When a percentage of the grade is for “class participation,” what does the professor expect from the students— regular attendance? questions? answers to questions? Will the students be given alternative ways to achieve success in the class, based on different learning styles?

What is the purpose of the assignments? Students are frequently told how much an assignment will “count” and how many pages long it must be, but
they are rarely given any idea about what it will demand of them or what the goal is. Will students be required to describe, discuss, analyze, provide evidence, criticize, defend, compare, apply? To what end? If students are expected to present a project before the class, are the criteria for an excellent presentation made clear?

- What will the tests test?—Memory? Understanding? Ability to synthesize? To present evidence logically? To apply knowledge in a new context?
- Why have the books been chosen? What is their relative importance in the course and in the discipline? Is the emphasis in the course on primary or secondary materials and why?

“Well,” you may say, “the syllabus isn’t the course—everything will be made clear as the semester progresses,” Or, “I can’t ask my over-worked secretary to type a 12-page syllabus.” Or, “Students are interested only in the numbers—of books, of pages to read, of written assignments, of questions on the exam.” Or, “A syllabus with all that information is too static—it doesn’t allow me the flexibility to be creative on the spur of the moment.” Maybe those are relevant objections—and maybe they are excuses for badly thought-out, hurriedly patched-together efforts. Whatever the rationale, I believe that the inadequate syllabus is a symptom of a larger problem—the lack of communication between teachers and students. Most of the latest reports on undergraduate education have in common the criticism that faculty members and the students no longer seem to be connecting. Our students do not seem to be involved in learning, they say. We seem to have lost the ability to create a shared community of values; we have substituted diversity for coherence and cannot find our way back to integrating principles. However, these reports all seem to ignore a very real wish among students and faculty members to find a place of meeting.

In 1982–83, Lee Knefelkamp (then) of the University of Maryland asked 217 faculty members at eight colleges what they worried about most the first day of class. Their three most common concerns were, “Will the students get involved?” “Will they like me?” “Will the class work well as a class?” When 157 students at those institutions responded to the same question, their three most common concerns were, “Will I be able to do the work?” “Will I like the professor?” “Will I get along with my classmates?” The notion of relationship between teachers and students and material to be learned is clear in the answers from both groups. However, when the faculty members were asked what they thought students worried about the first day of class, they responded, “Will I get a good grade?” “Will the work be hard?” “Will the class be interesting?” When the students were asked what they thought teachers worried about, they generally couldn’t answer the question at all. The survey showed that there was a real desire on the part of both students and teacher for connectedness, but neither group realized that the other shared that desire. If the participants on both sides don’t understand how to develop their relationship, learning will be diminished.

The syllabus is a small place to start bringing students and faculty members back together; of course, and its improvement is not the revolutionary gesture that curriculum reform seems to be. But if students could be persuaded that we are really interested in their understanding the material we offer, that we support their efforts to master it, and we take their intellectual struggles seriously, they might respond by becoming more involved in our courses, by trying to live up to our expectations, and by appreciating our concern.

Then the real work of learning can begin.


SITES TO SEE

MERLOT
Multimedia Educational Resource for Learning and Online Teaching
http://www.merlot.org/Home.po

MERLOT is a free and open syllabus and educational resource database designed primarily for college faculty and students. Links to online learning materials are collected along with annotations such as peer reviews and assignments.

PFF Web
Preparing Future Faculty Program
http://www.preparing-faculty.org/

The Preparing Future Faculty (PFF) program is a national movement to transform the way aspiring faculty members are prepared for their careers. The initiative is a partnership between the Council of Graduate Schools (CGS) and the Association of American Colleges and Universities (AAC&U), The Pew Charitable Trusts, the National Science Foundation, The Atlantic Philanthropies, and nearly 300 “partner” institutions in the United States.

National Dialogue – U.S. Secretary of Education’s Commission on the Future of Higher Education
http://www.ed.gov/about/bdscomm/list/hiedfuture/index.html

A draft report released by the Commission calls for overhauling the federal student-aid and accreditation systems, easing the process of transferring credits between institutions, and using testing to measure the “value added” by a college education. Public comment is invited on commission drafts.
Kent St. Pierre
Appointed Editor of Issues in Accounting Education

The next editor of the American Accounting Association’s journal Issues in Accounting Education will be Kent St. Pierre. He is currently Professor of Accounting and Chair of the Department of Accounting & MIS in the College of Business & Economics at the University of Delaware.

St. Pierre has published articles in numerous journals, including The Accounting Review; Journal of Accounting, Auditing and Finance; Accounting Education: A Journal of Theory, Practice and Research; Journal of Accounting Education; The Accounting Educators Journal; Research in Accounting Regulation; Governmental Accountants Journal; Management Accounting; Journal of Accountancy.

St. Pierre served as Editor of the Journal of Accounting Education from 1984 until 1999. He is currently completing his term as President of the Accounting Program Leadership Group, and his other AAA contributions include serving as a member of the AAA Council and Chair of the Teaching and Curriculum Section.

St. Pierre earned a B.S. in Accounting and an M.B.A. from Eastern Illinois University, and a Ph.D. in Accounting from Washington University-St. Louis. He has also been a faculty member at the University of Rhode Island and James Madison University, where he was also Director of the School of Accounting. He is a C.P.A. and worked in the St. Louis office of Price Waterhouse prior to pursuing his doctoral studies.

He will begin his tenure as Editor of Issues in Accounting Education in January 2007.

John K. Shank passed away unexpectedly on March 30, 2006. Shank was the Noble Foundation Professor of Management emeritus at the Tuck School at Dartmouth and a visiting professor at the Naval Postgraduate School in Monterey, California. Outside the United States, he taught M.B.A. programs in Amsterdam, Barcelona, Ghent, Helsinki, Lausanne, London, Paris, Prague and Stockholm.

Shank published 17 books, more than 100 case studies and 100 articles in leading journals in accounting, finance, and management. His most recent research interests centered on the strategic cost management theme, which he pioneered.

Shank earned an A.B. degree from Oberlin College, an M.B.A. from the University of Pittsburgh, and a doctorate in accounting from The Ohio State University. Before joining the Dartmouth faculty, he taught at The Ohio State University for eight years and the Harvard Business School for seven years.

Prior to that, he worked in public accounting for both of the firms that merged to form Deloitte & Touche. He also worked in private industry as controller of a manufacturing firm.

Shank was active in the Management Accounting Section of the American Accounting Association. He was also founding chairman of the Management Accounting Executive Committee of the AICPA and the founding chairman of the steering committee for the AICPA’s Center for Excellence in Financial Management.

Shank leaves behind his wife Diane, who resides in Laguna Niguel, and his three adult sons John, Douglas, and Michael.

AAA Student Membership Now Available Worldwide to Full-time Students

The American Accounting Association now offers student memberships to full-time students residing anywhere in the world. Student (“associate”) membership dues are discounted and include online access to a choice of the Association’s three journals, and allow attendance at national, section, and regional meetings of the Association at student rates when applicable. Student members are also eligible to purchase Association publications at member prices.

Student membership dues in the AAA are as follows:
- One journal option — $25
- Two journal option — $35
- Three journal option — $45

2006 Annual Meeting Student Fees: Student registration for the 2006 Annual Meeting (not including membership) is discounted to only $180 (plus any late or onsite registration fees that might apply).

AAA Resource Website on the Shortage of Accounting Ph.D.s
http://aaahq.org/temp/phd/index.cfm

Supply and Demand of Accounting Ph.D.s, the recent report of the Joint Project of the American Accounting Association and Accounting Programs Leadership Group (APLG), is posted online with a collection of related information intended to become a “living document/resource” on this critically important topic. Ideas for additional resources for the resource page are welcome (send ideas to Barbara Brady at Barbara@aaahq.org).

As we learn more about this important issue and initiatives are considered to address the concerns raised by the AAA/APLG report and other organizations’ reports, resources and links will be added to this website.
**Invitation to Volunteer for Committees**

President-Elect Designee is beginning to plan AAA committee assignments for 2007–2008. 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:

American Accounting Association
5717 Bessie Dr.
Sarasota, FL 34233
Email: office@aahq.org

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.

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**Call for Nominees for AAA Offices**

The 2006–2007 Committee on Nominations is seeking candidates for the following offices to serve during 2007–2008:

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

The 2006–2007 Committee on Nominations will be chaired by William Felix, The University of Arizona. Other members of the committee are Jane Mutchler, Georgia State University, and Judy Rayburn, University of Minnesota.

Members of the Association who would like to suggest names for consideration as nominees should submit their nominations before December 1, 2006 to:

William L. Felix, Jr.
Department of Accounting
McClelland Hall 301
The University of Arizona
Box 210108
Tucson, AZ 85721-0108
Email: wfelix@eller.arizona.edu

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**Florida Atlantic University**

The School of Accounting at Florida Atlantic University invites applications to fill a tenure-track position at the Assistant/Associate level starting August 2007. Our greatest needs are in the areas of Financial Accounting, Auditing, AIS and Managerial Accounting – but candidates in other areas are also encouraged to apply. Candidates must have earned a Ph.D. or DBA or be close to completing the degree. Applicants for rank above Assistant Professor must have a distinguished record. The School offers degrees at the Bachelor, Master and Ph.D. levels and has executive education programs in Taxation and Forensic Accounting. The College of Business at FAU is accredited by the AACSB and salary is competitive. FAU faculty will be attending the National AAA Meeting in August 2006 and would like to schedule interviews with interested candidates. Review of applications will begin immediately and continue until the position is filled. Send application, curriculum vitae, and names of three references to Ms. Susan Dobson, Senior Secretary, School of Accounting, Florida Atlantic University, 777 Glades Road, Boca Raton, FL 33431.

Electronic copies of the above are preferred and should be sent to dobson@fau.edu and sbhatt@fau.edu. FAU does not discriminate on the basis of race, color, national origin, sex, religion, age, disability, veteran status or sexual orientation in employment.
A Few Words from the Executive Director

I hope you are enjoying the summer months. I know many of you are traveling and working on special summer projects, while others are teaching summer school, writing, and enjoying the alternative pace the summer can afford. While we are busy in the headquarters office implementing plans for the 2006 Annual Meeting, a couple of additional projects merit mention:

AAA Resource Webpage on the Shortage of Ph.D.s in Accounting
http://aaahq.org/temp/phd/index.cfm

The recent report of the Joint Project of the American Accounting Association and Accounting Programs Leadership Group (APLG), Supply and Demand of Accounting Ph.D.s, is available online as part of a resource page including a collection of related information and resources from our and other organizations. This website is intended to be a “living document/resource” on this critically important topic, and ideas for additional resources for the resource page are welcome (send suggestions to Barbara Brady at Barbara@aaahq.org). As we learn more about this important issue and initiatives are considered, resources and links will be added to the resource page.

New online platform for AAA journals

Association-wide journals and section journals are now available to both member subscribers and library subscribers on a new electronic platform (Atypon Systems Extenza platform). This new platform brings with it enhanced searching capabilities, cross-reference linking between registered articles, better visibility for content via search engines, and more effective indexing.

Annual Meeting 2006 — Washington D.C.

At this time of year everyone here in the headquarters office is focused on the upcoming 2006 Annual Meeting. I hope to see many of you there, and that those of you who are unable to be there will mark your calendars now to attend the 2007 AAA Annual Meeting in Chicago, IL at the Chicago Hilton and Towers and Palmer House Hilton.

A note about hotel reservations: Attendance at the Annual Meeting is expected to be high. Meeting events are scheduled in both the Marriott Wardman Park Hotel and the adjacent Omni Shoreham Hotel, and both hotels are reporting that some nights are sold out. This is good news for strong attendance and the opportunity to participate and to connect with colleagues; it is a complication for those who haven’t yet made hotel arrangements. I recommend continuing to check with our conference hotels as there are always cancellations up until the actual days of the meeting. If you are making alternative hotel reservations, keep in mind that the convenient Woodley Park-Zoo/Adams Morgan Metro Station (just one stop away from DuPont Circle) is just a few steps below the entrance to the Marriott Wardman Park Hotel.

In Washington, D.C. you can look forward to:

• The new interactive Emerging and Innovative Research Projects Session
• Anthony Hopwood’s Presidential Scholar address
• Wednesday's plenary panel discussion “Is Accounting an Academic Discipline?”
• Effective Learning Strategies Forum sessions on Monday, Tuesday, and Wednesday
• Continuation of New Scholars Concurrent Sessions providing an opportunity for mentoring and advanced peer review for new scholars
• Plenary and luncheon sessions featuring: former AECC member and AAC&U Senior Scholar Gene Rice, New York Times financial correspondent Floyd Norris, and incoming AAA president Shyam Sunder
• Movie Night featuring Enron: The Smartest Guys in the Room
• Continuing our Cyber Café allowing attendees to access email and the Internet during the conference through a partnership with Microsoft Business Solutions

I hope your summer is as relaxing or productive as you have planned. In either case, it will be fleeting and we will soon be anticipating the excitement of the start of the fall semester. In the meantime I will hope to see you in Washington, D.C. or at an upcoming meeting in the 2006-07 academic year.

Best regards,
Tracey Sutherland

FINANCIAL STATEMENTS

Audited Financial Statements and Independent Auditor’s Report for the fiscal years ended August 31, 2005 and 2004 are published in their entirety on the Association website at: http://aaahq.org/about/financials/TOC.htm?
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