

President's Message

Why do nonprofit organizations exist? Peter Drucker concludes they exist "to bring about a change in individuals and in society" (Drucker, P F., 1992, p 3, *Managing the Non-Profit Organization: Principles and Practices*, First HarperBusiness). The appropriateness of this conclusion is obvious for the American Heart Association, which is one of Drucker's examples. The Association's mission is to prevent premature death and disability from cardiovascular disease and stroke. It works to achieve this by convincing people to quit smoking and to live healthier lives, and by funding biomedical research.

Does Drucker's characterization apply to scholarly societies and, in particular, to the AAA? Does participating in AAA activities affect individuals? Is society better off because AAA exists?

The founding members of the AAA intended such questions to be answered affirmatively. The minutes of the Association's 1916 organizational meeting, for example, indicate that the top priority of the Association would be "to advance the cause of instruction in accounting" (Zeff, S. A., 1966, p 7, *The American Accounting Association: Its First 50 Years*, Sarasota: AAA).

A speech at the following years annual meeting urged broadening the commitment, noting that:

an organization composed of thinking, acting, studious instructors of accounting should, as a body, and by the constant, well-regulated cooperative effort of each member in his community, serve as the agency for placing the principles of accounting on a sound and practical basis, so that they will serve demands of the business world in the best possible manner (cited in Zeff, p 9).

Although the words differ, a commitment to improving teaching and scholarship also is evident in the value propositions of the AAA's current strategic framework. These propositions call for the Association and its segments and regions to provide opportunities for networking, peer review, faculty development, and professional involvement. Examples of how value is being delivered under each of the first three propositions follow.

Networking

I cringe, as I imagine many of you do, at the use of the word networking. However, I believe that the underlying concept of being part of a larger community of scholars with similar interests and concerns is an important one. I think this is especially true in today's high-uncertainty environment of decreasing accounting enrollments and limited educational funding. Research on employees' reactions in such environments indicates that their natural, but dysfunctional response, is to be more isolated. (Putnam, R. D., 2000, p 88, *Bowling Alone*, Simon & Schuster). One of AAA's challenges is to decrease the likelihood that members will respond this way. Fortunately for accounting education and scholarship, one of the associations greatest strengths is the number and variety of opportunities it provides for members to meet, exchange ideas, and renew friendships.

For example, during the last 12 months more than 1,000 members participated in seven midyear sections' meetings and more than 1,250 members attended the Association's seven

regional meetings. By the end of August 2000 over 5,000 members will have attended one or more of the Association's seven conferences and consortia or its annual meeting in Atlanta.

The majority of the costs for six of the Association's seven conference and consortia are paid for through renewable funding agreements with external supporters. This year the funding for one of these

consortia became more permanent. On April 24, 2001, J. Michael Cook, former Chairman and CEO of Deloitte & Touche, and former Chairman of the Deloitte & Touche Foundation and his wife Mary Anne, contributed \$1 million to the Foundation to endow the AAA Doctoral Consortium. The gift will ensure the continuation of one of AAA's most highly valued networking and faculty development opportunities.

The AAA's globalization conferences have been co-sponsored with international partners. The objective of these conferences has been to encourage the globalization of accounting curricula and research. The Third Globalization Conference, held June 22–25, 2001 at Humboldt University in Berlin was co-sponsored with the Schmalenbach-Gesellschaft für Betriebswirtschaft e.V. The theme of the conference was cross-border mergers and alliances. It was the last in a three-conference experiment undertaken to encourage globalization of accounting curricula and research. The First Globalization Conference, co-sponsored with the Taiwan Accounting Association, was held in 1999 in Taipei, Taiwan and the second, co-sponsored with the British Accounting Association, was held in Cambridge, England in 2000. The 2001–2002 AAA Executive Committee will evaluate the three-conference experiment.

Conferences do not provide the only opportunity for networking. Members also can stay in touch and informed through the AAA's continually improving web site. Each week, highlights of recent and forthcoming activities are posted at <http://AAA-edu.org>. Periodically, multiple topic emails (hoped to be) of interest to the general membership, as well as messages from section and region officers to their members, are transmitted through the Sarasota headquarters. (If you are not receiving such emails and wish to do

(continued on page 2)



Mary S. Stone

In this issue

Nominees for Office, 2001–02	3
Ballot for 2001–02 Officers	3
Calls for Papers	4–5
Support Sought for Proposed Sections	13
J. Michael Cook Doctoral Endowment	14



AMERICAN ACCOUNTING ASSOCIATION

5717 Bessie Drive
Sarasota, Florida 34233-2399
Phone: (941) 921-7747
Fax: (941) 923-4093
Email: Office@AAAhq.org
Web site: <http://AAA-edu.org>

CO-EDITORS

President

Mary S. Stone
Culverhouse School of Accountancy
The University of Alabama
P.O. Box 870220
Tuscaloosa, AL 35487-0220
Phone: (205) 348-2915
Fax: (205) 348-8453
Email: mstone@cba.ua.edu

AAA Executive Director

Craig E. Polhemus
5717 Bessie Drive
Sarasota, FL 34233-2399
Phone: (941) 921-7747-ext. 303
Fax: (941) 923-4093
Email: Craig@AAAhq.org

ADMINISTRATIVE OFFICE STAFF

Assistant Director for Logistics

Debbie Gardner-ext. 303; Debbie@AAAhq.org

Membership Services Specialist

Deirdre Harris-ext. 319; Deirdre@AAAhq.org

Office Aide

Diana Lombardi-ext. 316; Diana@AAAhq.org

Director of Faculty Development

Tracey Sutherland-ext. 311; Tracey@AAAhq.org

Education Project Manager

Linda Watterworth-ext. 318; Linda@AAAhq.org

Assistant Director for Membership

Patricia Hoban-ext. 313; Pat@AAAhq.org

Director of Finance and Administration

Roland LaTulip-ext. 310; Roland@AAAhq.org

Financial Coordinator

Mary Cole-ext. 304; Mary@AAAhq.org

Office Administrator

Judy Cothorn-ext. 305; Judy@AAAhq.org

Mailroom Office Assistant

Barbara Brady-ext. 301; Barbara@AAAhq.org

Assistant Director for Information Systems

James Szelmanski-ext. 312; Jim@AAAhq.org

Associate Director for Communications

Beverly Harrelson-ext. 309; Beverly@AAAhq.org

Assistant Director for Publications

Diane Hazard-ext. 307; Diane@AAAhq.org

Electronic Publications Specialist

Kathy Casper-ext. 306; Kathy@AAAhq.org

Publications Specialist

Helen Griffith-ext. 315; Helen@AAAhq.org

Publications Specialist

Carol Stanton-ext. 308; Carol@AAAhq.org

Publications & Automation Coordinator

Janet Wood-ext. 314; Janet@AAAhq.org

Meetings Coordination (Subcontractor)

DSE, Inc. c/o Dee Strahan
1223 Oxbow Lane
Winter Springs, FL 32708
Phone: (407) 366-9855 Fax: (407) 366-9856
Email: dstrahan@atlantic.net

President's Message (continued from page 1)

so, please email Office@AAAhq.org. Email the same address if you are feeling overloaded and ask to be deleted from the email list.) Each of the AAAs segments and regions has its own web site, which can be accessed by clicking "Sections and Regions" from the left-hand column at <http://AAA-edu.org>.

The addition of web servers and information technology staff, as well as of equipment and staff to support expanded in-house publication activities and services to sections and regions, already has improved services to members, sections, and regions. Additional improvements are anticipated as renovations are completed and some equipment and staff move into a recently acquired office building adjacent to the existing Sarasota office.

Peer Review

Axtell (Axtell, J., 1998, pp 60-61, *The Pleasures of Academe: A Celebration & Defense of Higher Education*, University of Nebraska Press) identifies humility as one of the five crucial attributes of good accounting teachers and scholars. He asserts we maintain humility by "subjecting ourselves to the intellectual scrutiny of scholarly peers" (p. 65). With three association-wide quarterly journals, five section journals, and at least two more on the launching pads, AAA offers many, diverse opportunities for peer review. The two journals currently preparing for publication are *Accounting in the Public Interest* and the *Journal of International Accounting Research*. After the addition of these journals, eight of the Association's journals will be available online.

Faculty Development

Faculty development is the label given to activities that help faculty develop and renew the knowledge and skills needed to teach and research effectively. It is a label that I believe applies to all AAA activities. However, it most frequently is used to refer to activities and resources to help members acquire new knowledge and skills. It includes CPE courses offered before Association meetings, faculty development guidance prepared by AAA Director of Faculty Development Tracey Sutherland for *Accounting Education News*, special purpose conferences, and initiatives responding to identified member needs. The latter includes the cases and other classroom materials that will be made available from the Quality of Earnings project.

Completing the Picture

The foregoing description of recent AAA activities is accurate in the sense that it provides an overview of what happened during the past year. At the same time, it is woefully incomplete because it omits many important activities, and fails to give credit to the volunteer members and Sarasota staff who created the opportunities for networking, peer review, faculty development, and professional involvement. These members and staff deserve a great deal of credit. I hope you will join me in Atlanta to acknowledge the contributions of these many individuals.

Mary S. Stone, 2000-2001 AAA President ■

Correction

The Spring issue of *AEN* erroneously reported the wrong committee in the Fellowship Award Winners article. The correct committee is listed below.

The American Accounting Associations 1999-2000 Doctoral Fellowship Committee met to select the 2000-2001 recipients of the American Accounting Association grants. Chaired by Kurt J. Pany, Arizona State University, the committee was charged with selecting the recipients using the criteria established by the Executive Committee. Committee members included: Lori R. Fuller, University of Delaware; W. Thomas Lin, University of Southern California; Richard A. Riley, West Virginia University; Albert A. Schepanski, The University of Iowa; John J. Wild, University of Wisconsin-Madison; and R. David Plumlee, University of Utah.

The committee was authorized to grant \$2,500 awards to outstanding applicants based on academic merit without distinction as to the school at which the applicants would pursue their doctoral studies. Congratulations to the following five outstanding recipients of the fellowship award: Diane Romana Friemanis, The University of Texas at Austin; Waqas Nazir, Stanford University; Brad Lindsey, The University of North Carolina at Chapel Hill; Christine A. Wilkinson, The University of Iowa; and Wendy McLaughlin, The University of North Carolina at Chapel Hill. ■

2001–02 Nominees and Ballot

Also available at <http://aaahq.org/AM2001/2002nominees.cfm>

G. Peter Wilson is the Joseph L. Sweeney Chair of Accounting at Boston College and has served on faculties at Lake-Sumter Community College, Carnegie Mellon University, Stanford University, Harvard University, and the Massachusetts Institute of Technology. Wilson received the AAAs Competitive Manuscript Award in 1986, is a past Academic Vice President of the Association, and has served on the editorial boards of *The Accounting Review*, and *Issues in Accounting Education*. ■

William E. (Bill) McCarthy is presently appointed as the Arthur Andersen Alumni Professor of Accounting at Michigan State University. McCarthy has served as the chair of both the Information Systems Section and the Artificial Intelligence/Emerging Technologies Section of the AAA and has served on the AAA Program Advisory Committee. He was editor of the *Journal of Information Systems* from 1989 to 1992. ■

Judy S. L. Tsui is Head and Professor of the Department of Accountancy, and Deputy Director of the Accounting and Corporate Law Centre at City University of Hong Kong. She served as Council Member-at-Large of the AAA from August 1998 to July 2000 and has also served on the Notable Contributions to Accounting Literature Screening Committee. ■

Samuel A. Vitkoski is a consultant. In that role, he currently serves as BDO Seidman LLPs Senior Advisor—College Relations. He has been a member of the Board of Directors of the American Accounting Association's Accounting Programs Leadership Group, the Federation of Schools of Accountancy Board of Directors and the California Society of CPAs Committee on Human Resources. ■

Judy D. Rayburn is Professor and Chair of the Department of Accounting at the Carlson School of Management, University of Minnesota. Rayburn has served as the AAA Annual Meeting Program Chair in 2000, as a member of the AAA New Faculty Consortium Committee and is currently on the Steering Committee of the Midwest Region. ■

Ruth W. Epps is a Professor and Chairman of the Department of Accounting at Virginia Commonwealth University. Epps has served as vice president and secretary/treasurer (4 years) of the Southeast Region and is a frequent participant in the Doctoral Consortium. Professor Epps currently serves as a member of the Executive Finance Committee of AAA and has served on various other AAA committees. ■

Paul F. Williams is a Professor of Accounting at North Carolina State University. His prior AAA service includes membership on the Notable Contributions to Accounting Literature Award Screening Committee (1989–91), Arthur Carter Scholarship Committee (member 1995–96); Chair (1996–97), Professionalism and Ethics Committee (1994–96), Chair-elect (1987–88) and Chair (1988–89) of the Public Interest Section, and Public Interest Section newsletter editor (1996–present). ■

Neil W. Garrod is Professor of Accounting and Finance and Dean of the Faculty of Law and Financial Studies at the University of Glasgow. Prior to joining the faculty at Glasgow, he taught at the University of Wales, Bangor and the University of Wales, Aberystwyth. He has also held visiting appointments at Union College Schenectady, and the Universities of British Columbia, Cadiz, Cape Town and Ljubljana. ■

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://aaa-edu.org/AM2001/2002nominees.cfm>. Ballots will be accepted up to July 31, 2001.

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: _____



G. Peter Wilson
President-Elect
Nominee



William E.
(Bill) McCarthy
Vice President
Nominee



Judy S. L. Tsui
Vice President—
International
Nominee



Samuel A. Vitkoski
Vice President—
Professional
Relations
Nominee



Judy D. Rayburn
Vice President—
Finance-Elect
Nominee



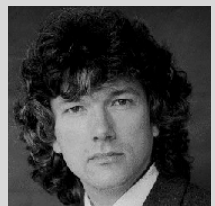
Ruth W. Epps
Council Member-
at-Large
Nominee



Paul F. Williams
Council Member-
at-Large
Nominee



Neil W. Garrod
International
Council Member-
at-Large
Nominee



Calls for Papers . . .

Eighth Annual Midyear Auditing Section Conference Orlando, Florida January 17–19, 2002

Submissions of auditing/attestation/assurance research and education papers, and special session proposals are invited for the Eighth Annual Midyear Auditing Section.

Four copies of submissions must be received by September 1, 2001, to be considered for the program. Any questions should be addressed to Jeffrey R. Cohen, Carroll School of Management, Boston College, Chestnut Hill, MA 02467; Phone: (617) 552-3165; Fax: (617) 552-2097; Email: cohen@bc.edu. For additional information, please go to the AAA web site and click on the Calls for Papers button and then click on Eighth Annual Midyear Auditing Section Conference. ■

First Annual Information Systems Midyear Conference Orlando, Florida January 11–12, 2002

For more information, please go to the AAA web site and click on the Calls for Papers button and then click on Eighth Annual Midyear Auditing Section Conference. Additional conference information is forthcoming at the AAA-IS web site at <http://aaa-is.byu.edu>.

Submissions related to all aspects of systems and technology are invited. Please direct inquiries regarding academic manuscript submissions to Dan Stone at dstone@pop.uky.edu or phone: (859) 257-3043. Electronic submissions are due by September 15, 2001.

Submission of educational papers, cases, and proposed panels for the teaching symposium should be directed to Nancy Bagranoff at bagranna@muohio.edu or (513) 529-6213. Electronic submissions to the teaching symposium are due by October 1, 2001. ■

2002 Northeast Regional Meeting Providence, Rhode Island April 18–20, 2002

Members of the American Accounting Association, academicians, practitioners, and doctoral students are invited to participate in the 2002 AAA Northeast Regional Meeting. Papers may encompass any topical area of accounting and may be theoretical or practice-oriented. Completed papers, along with a copy of the submission form, should be received no later than November 9, 2001.

Please mail three copies of the completed paper to Mark Higgins, College of Business–Accounting Area, University of Rhode Island, 210 Flagg Rd., Kingston, RI 02881; Phone: (401) 874-4244; Fax: (401) 874-4312; Email: mhiggins@uriacc.uri.edu. For additional information, please go to the AAA web site and click on the Calls for Papers button and then click 2002 Northeast Regional Meeting. ■

2002 Ohio Regional Meeting Columbus, Ohio May 2–4, 2002

Members of the American Accounting Association, academicians, practitioners, and doctoral students are invited to submit papers. Papers in all areas of accounting will be considered.

Completed papers must be submitted no later than Friday, January 4, 2002. Send papers to the 2002 Ohio AAA Program Chair: Kirk L. Philipich, Department of Accounting and MIS, Fisher College of Business, The Ohio State University, 2100 Neil Avenue, Columbus, OH 43210-1144; Phone: (614) 247-6078; Email: Philipich_1@cob.osu.edu. For additional information, please go to the AAA web site and click on the Calls for Papers button and then click on 2002 Ohio Regional Meeting. ■

ATA Midyear Meeting New Orleans, Louisiana February 15–16, 2002

The 14th Annual American Taxation Association Midyear Meeting will feature sessions highlighting education, legal, new faculty, and doctoral student research at its 2002 meeting in New Orleans.

Further information regarding submission guidelines will be posted to the ATA web site as they become available. Manuscripts must be received by October 1, 2001. For additional information, please go to the AAA web site and click on the Calls for Papers button and then click on ATA Midyear Meeting. ■

2002 Southwest Regional Meeting St. Louis, Missouri March 6–9, 2002

Members of the American Accounting Association and graduate students are invited to submit complete papers for presentation at the 2002 Southwest Regional Meeting. Papers may encompass any topic area of accounting and must be received by September 15, 2001.

Send papers and volunteer information to Violet C. Rogers, College of Business, 137 McGee Building, Stephen F. Austin State University, PO Box 13004, Nacogdoches, TX 75962; Email: Vrogers@sfasu.edu. For additional information, please go to the AAA web site and click on the Calls for Papers button and then click on the 2002 Southwest Regional Meeting. ■

2002 Midwest Regional Meeting Milwaukee, Wisconsin April 11–14, 2002

American Accounting Association members, graduate students, and practitioners are invited to submit papers for presentation.

See the MWAAA web page for submission guidelines and other information or click on the Calls for Papers button on the AAA web site and then click 2002 Midwest Regional Meeting. Papers must be received by October 1, 2001. Please send all submissions to Kate Mooney, Program Chair, Midwest AAA, G. R. Herberger College of Business, St. Cloud State University, St. Cloud, MN 56301-4498; Phone: (320) 255-3038; Email: kate@stcloudstate.edu. ■

**Annual Meeting of the Western Region
San Diego, California
April 25–27, 2002**

Accounting educators, students, and professionals are invited to submit completed manuscripts, and ideas for panels or workshops, for presentation. The deadline for paper submissions is November 2, 2001; the deadline for panel and workshop proposals is November 30, 2001. Details and updates will be made available periodically on the Region's Internet home page (<http://www.rutgers.edu/Accounting/raw/aaa/western/western.htm>) or click on the Calls for Papers button on the AAA web site.

Mail five copies of completed papers to the Program Chair, Cherie O'Neil, Department of Accounting & Taxation, College of Business, Colorado State University, Fort Collins, CO 80523-1271; Phone: (970) 491-6114; Fax: (970) 491-2676; Email: cherie.oneil@mail.biz.colostate.edu. ■

**2002 Mid-Atlantic Regional Meeting
Baltimore, Maryland
April 25–27, 2002**

Faculty members, graduate students, and practitioners are invited to submit papers. Papers may encompass any topical area of accounting and may be academic or practice oriented. Proposals for CPE programs and panel sessions are also invited. Papers must be received by November 1, 2001.

Send Papers to Dr. Martin Freedman, 2002 Mid-Atlantic Program Coordinator, Towson University, Department of Accounting, 8000 York Road, Towson, MD 21252; Phone: (410) 704-4143; Fax: (410) 704-3641; Email: mfreedman@towson.edu. For additional information, please go to the AAA web site and click on the Calls for Papers button and then click on 2002 Mid-Atlantic Regional Meeting. ■

**2002 Management Accounting Section
Research and Case Conference
Austin, Texas
January 11–12, 2002**

Please submit three copies of your research paper, along with a submission form, and an electronic copy by July 31, 2001, to K. Sivaramakrishnan, Texas A&M University, Department of Accounting, Lowry Mays College and Graduate School of Business, 402C Wehner, College Station, TX 77843-4353; Phone: (979) 845-3784; Fax: 979-845-0028; Email: shiva@cgsb.tamu.edu.

Please submit three copies of your case and an electronic copy to Michael W. Maher, Accounting Faculty, Graduate School of Management, AOB4 Shields Avenue, University of California, Davis, Davis, CA 95616-8609; Phone: (530) 752-7034; Email: mwmaher@gsm.ucdavis.edu. For additional information, please go to the AAA web site and click on the Calls for Papers button and then click on 2002 Management Accounting Section Research and Case Conference. ■

Other Meetings

Please go to the AAA web site and click on the Calls for Papers button for more Calls for Papers including the 2002 ATA Midyear Meeting, the 2002 Southeast Regional Meeting, and the AAA Conference on Quality of Earnings. ■

**European Accounting Review
Special Section on: Intangibles and Intellectual
Capital: Accounting and Managing Issues for the
New Economy**

The deadline for paper submission is September 30, 2001. Authors should submit their manuscripts electronically in Word format to both guest editors:

Baruch Lev, Stern School of Business, New York University, 40 West Fourth Street, Suite 312, Tisch Hall, New York, NY 10012, U.S.A.; Phone: +1-212-9980028; Fax: +1-212-9954001; Email: blev@stern.nyu.edu.

Stefano Zambon, Facoltà di Economia, Università di Ferrara, Via del Gregorio, 13, 44100 – Ferrara, ITALY; Phone: +39-0532293020; Fax: +39-0532293012; Email: zambon@economia.unife.it.

For additional information, please go to the AAA web site and click on the Calls for Papers button and then click on European Accounting Review. ■

**2002 JATA Conference and
Midyear Meeting
New Orleans, Louisiana
February 15, 2002**

The eighth *Journal of the American Taxation Association* Conference will be held in conjunction with the ATAs Midyear Meeting on February 15, 2002 in New Orleans. 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.

Four copies, along with the submission fee of \$25, should be submitted to Frances Ayres, Editor, *The Journal of the American Taxation Association*, School of Accounting, Michael F. Price College of Business, University of Oklahoma, Norman, OK 73019-4004; Phone: (405) 325-5768; Fax: (405) 325-7348; Email: fayres@ou.edu. Please indicate in the submission letter that the paper is submitted for the Conference. To be considered, papers must be received no later than October 1, 2001. ■

**The Glen McLaughlin (Endowed) Prize for Research
in Accounting Ethics**

The School of Accounting at the University of Oklahoma is soliciting submissions for the fourth 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. We invite all papers that examine the implications of ethics for accounting, organizational design, reporting and disclosures, assurance services, control systems, economic consequences of firms, and investment and financing of firms.

Papers should be submitted by September 14, 2001 to Dipankar Ghosh, Coordinator, Oklahoma Center for Accounting Research, School of Accounting, Price College of Business, University of Oklahoma; Norman, OK 73019; Phone: (405) 325-4221; Email: dghosh@ou.edu. For more information please click on the Calls for Papers button on the AAA web site and then click The Glen McLaughlin Prize for Research in Accounting Ethics. ■



Founded 1905

NATIONAL UNIVERSITY *of* SINGAPORE

Faculty Positions in Accounting

The Department of Finance and Accounting, National University of Singapore (NUS) invites applications for accounting tenure track positions at all ranks (Assistant/Associate/Full Professors). All accounting-related areas will be considered. Candidates should possess a Ph.D. degree or be expected to obtain one soon. Selection for associate or full professor ranks will be based on an established publication record in reputable journals and proven teaching excellence. Selection for the assistant professor rank will be based on potential for publications in reputable journals and for effective teaching.

NUS is the oldest and largest university in Singapore. The language of instruction is English. The NUS Business School offers degrees at undergraduate, masters and Ph.D. levels. The MBA program of the NUS Business School has been ranked No. 1 in the Asia-Pacific region by *Asia Inc.* for 1999 and 2000. The Department of Finance and Accounting currently has over thirty faculty members and many hold doctoral degrees from leading schools including Carnegie-Mellon, Cornell, New York University, Stanford, University of North Carolina, University of Michigan, Wharton, and Yale. Details about NUS and the Department can be found in our web site: www.fba.nus.edu.sg.

Quality research is highly encouraged. Over the past few years, the Department has played a significant role in finance and accounting research in the Asia-Pacific region. The faculty members have recently published in such leading journals such as *The Accounting Review*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Journal of Finance*, *Journal of Financial Economics*, and *Journal of Financial and Quantitative Analysis*. Tenure and promotion decisions are based in large part on research productivity. The Department subscribes to many of the major financial databases, including CRSP, Compustat, and Datastream.

We offer compensation competitive with leading U.S. schools. Reductions in teaching loads are given to assistant professors to encourage research. Generous funding support for research and conferences is provided. Subsidised housing is provided for expatriate faculty members.

Applications with full resume and three letters of recommendation should be sent to Associate Professor Guan Hua Lim, Chair, Search Committee, Department of Finance and Accounting, National University of Singapore, 15 Law Link, Singapore 117592 or via e-mail at fbajll@nus.edu.sg. We will be interviewing candidates at the 2001 AAA meeting in Atlanta, Georgia. Please indicate whether attending the conference is planned. Short-listed candidates will be invited for campus visits.

Creating a global knowledge network— Don't just clone the paper methodology

Paul Ginsparg, a physicist at the Los Alamos National Laboratory, contributed this keynote paper to the Freedom of Information Conference on the impact of open access on biomedical research sponsored by the New York Academy of Medicine in July 2000. He presents an interesting perspective on how electronic publishing options will affect scholarly communication. Ginsparg developed the world's first electronic pre-print archive, originally dedicated to papers in his own field (high-energy theoretical physics). The archive was quickly extended to cover other areas of physics, and even other disciplines. Today it regularly processes between 1,000 and 2,000 electronic transactions per hour (see the Los Alamos arXiv at <http://lib-www.lanl.gov/lwww/welcome.html>).

How should our scientific research communications infrastructure be reconfigured to take maximal advantage of newly evolving electronic resources? Rather than "electronic publishing," which connotes a rather straightforward cloning of the paper methodology to the electronic network, many researchers would prefer to see the new technology lead to some form of global "knowledge network," and sooner rather than later.

Some of the possibilities offered by a unified global archive are suggested by the Los Alamos e-print archives (where "e-print" denotes self archiving by the author), which, since their inception in 1991, have become a major forum for dissemination of results in physics and mathematics. These e-print archives are entirely scientist driven, and are flexible enough either to co-exist

with the pre-existing publication system, or to help it evolve into something better able to meet researcher needs. The archives are an example of a service created by a group of specialists for their own use. It is also important to note that the rapid dissemination they provide is not in the least inconsistent with concurrent or subsequent peer review, and in the long run offers a possible framework for a more functional archival structuring of the literature than is provided by current peer review processes.

The electronic medium can do it cheaper and better

As argued by Odlyzko, [1] the current methodology of research dissemination and validation is premised on a paper medium that was difficult to produce, difficult to distribute, difficult to archive, and difficult to duplicate—a medium that hence required numerous local redistribution points in the form of research libraries. The electronic medium is opposite in each of the above regards, and, hence, if we were to start from scratch today to design a quality controlled distribution system for research findings, it would likely take a very different form both from the current system and from the electronic clone it would spawn without more constructive input from the research community.

The need to reconsider the above methodology is reinforced by noting that each article typically costs many tens of thousands of dollars to produce in salaries, and much more in equipment and

overhead. A key point of the electronic communication medium is that, for a minuscule additional fraction of this amount, it is possible to archive the article and make it freely available to the entire world in perpetuity. Moreover, this is consistent with public policy goals for what is in large part publicly funded research. [3] The nine-year lesson so far from the Los Alamos archives is that this additional cost, including the cost of the global mirror network, can be as little as a dollar per article, and there is no indication that maintenance of the archival portion of the database will require an increasing fraction of the time, cost, or effort.

Odlyzko has also pointed out that average aggregate publisher revenues are roughly \$4,000 per article.... [2] Of course, some of the publisher revenues are necessary to organize peer review, although the latter depends on the donated time and energy of the research community and is subsidized by the same grant funds and institutions that sponsor the research in the first place. The question crystallized by the new communications medium is whether this arrangement is the most efficient way to organize the review and certification functions....

A new model for research communications

The figure (see page 8) illustrates one such possible hierarchical structuring of our research communications infrastructure. It also represents graphically the key possibility in the new electronic architecture: that of disentangling and decoupling the production and dissemination on the one hand, from the quality control and validation on the other, in a way that is not possible in the paper realm. The figure shows three electronic service layers, as viewed by the interested reader/researcher, who can choose the most auspicious access method for navigating the electronic literature. The three layers are the data, information, and knowledge networks—where information is taken to mean data plus metadata (i.e., descriptive data), and knowledge signifies information plus synthesis (i.e., additional synthesizing information).

The knowledge layer includes third parties that can overlay the information

Two years ago the AAA embarked on an ambitious project to assist accounting programs in collecting information to support continuous improvement initiatives, and benchmark against peer programs.

AAA Benchmarking Project: What have we learned?

Attend the concurrent session during the 2001 Annual Meeting in Atlanta at 4:00 PM on Monday afternoon to find out. AAA and IDEA Center staff and program leaders who have participated in the project will share perspectives on what we are learning through the project.

Come explore what new data from the AAA/IDEA Center Benchmarking Project has to say about today's accounting programs and issues in accounting education. ■

(continued on page 8)

Creating a global knowledge network—Don't just clone the paper methodology

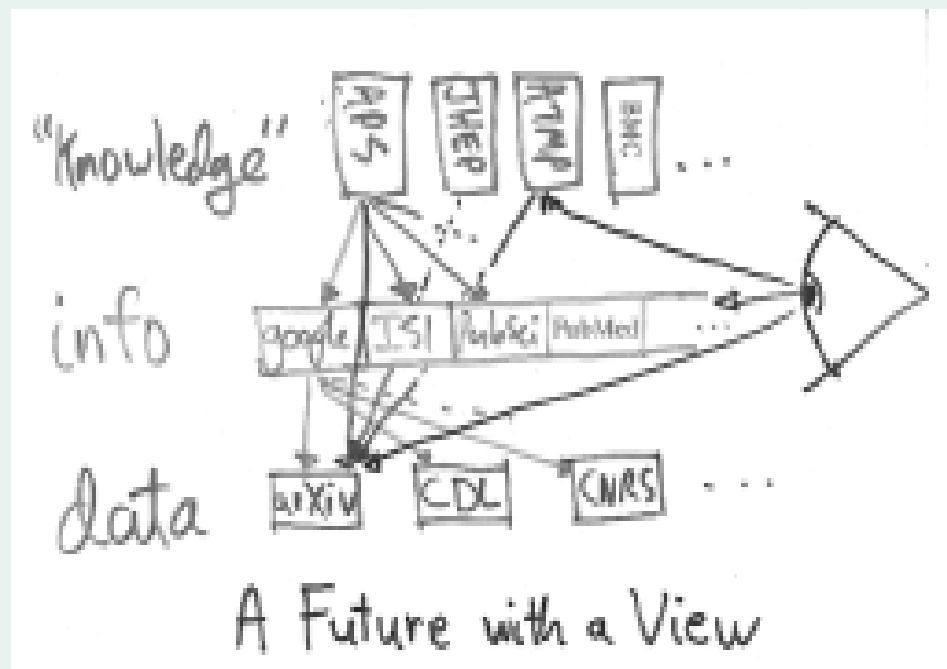
(continued from page 7)

and data levels with synthesizing information, and can partition the information into sectors according to subject area, overall importance, quality of research, degree of pedagogy, interdisciplinarity, or other useful criteria. They can also maintain other useful retrospective resources, such as suggesting a minimal path through the literature to understand a given article, and suggesting pointers to outstanding lines of research later spawned by it.

The three layers depicted are multiply interconnected. The information layer can harvest and index metadata from the data layer to generate an aggregation which can in turn span more than one particular archive or discipline. The knowledge layer points to useful resources in the information layer. The synthesizing information in the knowledge layer is the glue that assembles the building blocks from the lower layers into a knowledge structure more accessible to both experts and non-experts.

The role of journals in this new hierarchy is to serve as pointers to selected entries at the data level. This is identical to the current primary role of journals: to select and certify specific subsets of the literature for the benefit of the reader. A heterodox point that arises in this model is that a given article at the data level can be pointed to by multiple such virtual journals, insofar as they are trying to provide a useful guide to the reader. Such multiple appearance would no longer waste space on library shelves, nor be viewed as dishonest. This could tend to reduce the overall article flux and any tendency on the part of authors towards creating "least publishable units." The author of the future could thereby be promoted on the basis of quality rather than quantity: instead of 25 articles on a given subject, the author can point to a single critical article that "appears" in 25 different journals.

The reader can choose how best to proceed for any given application: either trolling for gems directly from the data level (as many graduate students are occasionally wont to do, hoping to find a key insight missed by the mainstream), or instead beginning the quest at the information or knowledge levels, in order to benefit from some form of prefiltering or organization. The reader most in need of a structured guide would turn directly to the highest level of "value added" knowledge in the "knowledge network."



This is where capitalism should return to the fore: researchers can and should be willing to pay a fair market value for services provided at the information or knowledge levels that facilitate and enhance the research experience. However, for reasons detailed above, we expect that access at the raw data level can be provided without charge to readers. In the future this raw access can be further assisted not only by full text search engines, but also by automatically generated reference and citation linking. The experience from the physics e-print archives is that this raw access is extremely useful to researchers, and the small admixture of noise from a non-peer reviewed sector has not constituted a major problem. Research in science has certain well defined checks and balances, and is ordinarily pursued by certain well defined communities.

Change will come through experiment and evolutionary forces

Ultimately, issues regarding the correct configuration of electronic research infrastructure will be decided experimentally, and it will be edifying to watch the evolving roles of the current participants. It is also useful to bear in mind that much of the entrenched current methodology is largely a post-World War II construct, including both the large scale entry of commercial publishers and the widespread use of peer review for mass

implementation of quality control (neither necessary to, nor a guarantee of, good science). Ironically, the new technology may allow the traditional players from a century ago, namely the professional societies and institutional libraries, to return to their dominant role in support of the research enterprise.

The original objective of the Los Alamos archives was to provide functionality that was not otherwise available, and to provide a level playing field for researchers at different academic levels and different geographic locations—the dramatic reduction in cost of dissemination came as an unexpected bonus. As Andy Grove of Intel has pointed out, [4] when a critical business element is changed by a factor of 10, it is necessary to rethink the entire enterprise. The Los Alamos e-print archives suggest that dissemination costs can be lowered by more than two orders of magnitude, not just one.

In the next 10 to 20 years, it is likely that many research communities will move to some form of global unified archive system, without the current partitioning and access restrictions familiar from the paper medium, for the simple reason that it is the best way to communicate knowledge and hence to create new knowledge.

The figure illustrates one such possible hierarchical structuring of our research communications infrastructure. It also represents graphically the key possibility in

the new electronic architecture: that of disentangling and decoupling the production and dissemination on the one hand, from the quality control and validation on the other, in a way that is not possible in the paper realm.

Data level: the figure shows a small number of potentially representative providers, including the Los Alamos e-print arXiv (and implicitly its international mirror network), a university library system such as the California Digital Library (CDL), and a typical foreign funding agency, such as the French Centre Nationale de Recherche Scientifique (CNRS). These are intended to convey the likely importance of library and international components. Note that there already exist cooperative agreements with each of these to coordinate via the "open archives" protocols (<http://www.openarchives.org/>) to facilitate aggregate distributed collections.

Information level: the figure shows a generic public search engine (Google), a generic commercial indexer (Institute for Scientific Information, ISI), and a generic government resource (the PubScience initiative), suggesting a mixture of free, commercial, and publicly funded resources at this level. For the biomedical audience at hand, I might have included services like Chemical Abstracts and PubMed at this level. A service such as GenBank is a hybrid in this setting, with components at both the data and information layers. The proposed role of PubMedCentral would be to fill the electronic gaps in the data layer highlighted by the more complete PubMed metadata.

Knowledge level: the figure shows a tiny set of existing physics publishers: American Physical Society (APS), *Journal of High Energy Physics (JHEP)*, and *Applied and Theoretical Mathematical Physics (ATMP)*; the second is based in Italy and the third already uses the arXiv entirely for its electronic dissemination. It also shows BioMed Central (BMC). These are the third parties that can overlay additional synthesizing information on top of the information and data levels; partition the information into sectors according to subject area, overall importance, quality of research, degree of pedagogy, interdisciplinarity, useful criteria; and maintain other useful retrospective resources, such as suggesting a minimal path through the literature to understand a given article, and suggesting pointers to outstanding lines of research later spawned by it. The synthesizing

information in the knowledge layer is the glue that assembles the building blocks from the lower layers into a knowledge structure more accessible to both experts and non-experts.

The three layers depicted are multiply interconnected. The [arrows from the middle "info" section pointing to the boxes below] indicate that the information layer can harvest and index metadata from the data layer to generate an aggregation, which can in turn span more than one particular archive or discipline. The [arrows from the "knowledge" line pointing to the middle "info" boxes] suggest that the knowledge layer points to useful resources in the information layer. The [long arrows pointing from the "knowledge" line to the first box of the "data" line]—critical here—represent how journals of the future can exist in an "overlay" form, i.e., as a set of pointers to selected entries at the data level. The [arrows coming from the readers eye] suggest how the reader might best proceed for any given application: either trolling for gems directly from the data level (as many graduate students are occasionally wont to do, hoping to find a key insight missed by the mainstream), or instead beginning the quest at the information or knowledge levels, in order to benefit from some form of pre-filtering or organization.

References

1. Odlyzko, A. Tragic loss or good riddance? The impending demise of traditional scholarly journals. *International Journal of Human-Computer Studies* 1995; 42:71–122. Also available in the electronic *Journal of University Computer Science* pilot issue, 1994.
 2. Odlyzko, A. Competition and cooperation: libraries and publishers in the transition to electronic scholarly journals. *Journal of Electronic Publishing* 1999; <http://www.press.umich.edu/jep>.
 3. Bachrach, S. et al. Who Should 'Own' Scientific Papers? *Science* 1998; 281:1459–60; <http://www.sciencemag.org/cgi/content/full/281/5382/1459>.
 4. Grove, A. *Only the Paranoid Survive: How to Exploit the Crisis Points That Challenge Every Company and Career*. Bantam Doubleday Dell, 1996.
- Web site for the Freedom of Information Conference: <http://www.biomedcentral.com/info/conference.asp>
Full text of article available at <http://www.biomedcentral.com/info/ginsparg-ed.asp> ■

SITES TO SEE

Current Issues in Scholarly Communication Web Site University of Pittsburgh
http://www.library.pitt.edu/about/scwg_bib.html

The Scholarly Communication Working Group of the University Library System has created this resource to provide an introduction to the topic. It includes a brief introduction to key publications on the subject.

The Journal of Electronic Publishing

<http://www.press.umich.edu:80/jep/>

Offered by the University of Michigan Press, *The Journal of Electronic Publishing* is intended for publishers, librarians, scholars, and authors. It ranges widely in coverage, with emphasis on the broader issues that should shape policy, and on professional, scientific or academic publishing, both books and journals.

Issues in Scholarly Communications

The Association of Research Libraries (ARL)

<http://www.arl.org/scomm/index.html>

Dedicated to providing resources outlining key issues in scholarly communications, particularly as they relate to electronic publishing, this site includes information on intellectual property and licensing, statements from faculty and academic organizations, links to additional resources and support materials for advocacy.

Directory of Scholarly and Professional e-Conferences

<http://www.kovacs.com/directory.html>

The Directory screens, evaluates, and organizes discussion lists, newsgroups, MUDS, MOO'S, Mucks, Mushes, mailing lists, interactive Web chat groups, etc. (e-conferences), on topics of interest to scholars for use in their scholarship and pedagogy.

faculty development UPDATE

Principles for Emerging Systems of Scholarly Publishing

The following set of principles was agreed to by a group of college, university, and library leaders as a result of a meeting held in Tempe, Arizona, on March 2–4, 2000. Sponsored by the Association of American Universities, the Association of Research Libraries, and the Merrill Advanced Studies Center of the University of Kansas, the meeting was held to facilitate discussion among the various academic stakeholders in the scholarly publishing process and to build consensus on a set of principles that could guide the transformation of the scholarly publishing system....(full text of the Principles document and list of signatories is available at <http://www.arl.org/scomm/tempe.html>)

From the lab to the classroom to industry to the public, the advancement of knowledge through research and teaching is an invaluable contribution made by higher education to the public good. Scholarly publishing is the process through which newly discovered knowledge is refined, certified, distributed to, and preserved for researchers, professors, students, and the public.

The current system of scholarly publishing has become too costly for the academic community to sustain. The increasing volume and costs of scholarly publications, particularly in science, technology, and medicine (STM), are making it impossible for libraries and their institutions to support the collection needs of their current and future faculty and students....

The participants in the Tempe conference came together with the hope of building consensus on a set of principles that would inform the design and evaluation of new systems of scholarly publishing. The goal was to provide guidance while leaving open to creativity and market forces the actual development of such systems....

The participants encourage broad discussion and endorsement of these principles by institutions of higher education, scholars, scholarly societies, and scholarly publishers. Endorsement carries with it the commitment to implement local actions that will bring institutions of higher education closer to the goal of providing

access to all relevant published research across all disciplines to all faculty by way of systems that ensure dependable management and affordable access to information over time.

1. The cost to the academy of published research should be contained so that access to relevant research publications for faculty and students can be maintained and even expanded. Members of the university community should collaborate to develop strategies that further this end. Faculty participation is essential to the success of this process.

...Containing costs might be accomplished over time within the current configuration of scholarly communication through the effective use of technology to streamline publishing functions, while increasing access and value....

2. Electronic capabilities should be used, among other things, to provide wide access to scholarship, encourage interdisciplinary research, and enhance interoperability and searchability. Development of common standards will be particularly important in the electronic environment.

Searching, navigation, and linking across titles and across disciplines is essential since many disciplines have multiple titles that serve them and many problems have multidisciplinary aspects....

3. Scholarly publications must be archived in a secure manner so as to remain permanently available and, in the case of electronic works, a permanent identifier for citation and linking should be provided.

... Electronic publishing adds yet another set of complex issues to the archiving and preservation of scholarly works. With libraries no longer owning copies and with the fragility of the electronic media, questions of what should be archived by whom and how are critical issues....

4. The system of scholarly publication must continue to include processes for evaluating the quality of scholarly work and every publication should provide the reader with information about evaluation the work has undergone.

... Any evolving system of scholarly publication should allow for an evaluation process to take place as appropriate and should provide a transparent mechanism that informs the reader—an expert, a student, the public—of the nature of the

evaluation the work has undergone in its various versions.

5. The academic community embraces the concepts of copyright and fair use and seeks a balance in the interest of owners and users in the digital environment. Universities, colleges, and especially their faculties should manage copyright and its limitations and exceptions in a manner that assures the faculty access to and use of their own published works in their research and teaching.

... If the academic community is to achieve its mission of advancing knowledge, it is critical that faculty authors retain the rights to use their own works in their teaching and in subsequent publications.

6. In negotiating publishing agreements, faculty should assign the rights to their work in a manner that promotes the ready use of their work and choose journals that support the goal of making scholarly publications available at reasonable cost.

... All faculty members should know the cost of journals to libraries and should consider refraining from submitting their work and assigning copyright to expensive journals when high-quality inexpensive publication outlets are available....

7. The time from submission to publication should be reduced in a manner consistent with the requirements for quality control.

... If published scholarship is to be a useful building block, it is imperative that the lag between submission and publication be shortened as much as possible for each field....

8. To assure quality and reduce proliferation of publications, the evaluation of faculty should place a greater emphasis on quality of publications and a reduced emphasis on quantity.

... Faculty in research institutions should base their evaluation of colleagues on the quality of and contribution made by a small, fixed number of published works, allowing the review to emphasize quality....

9. In electronic as well as print environments, scholars and students should be assured privacy with regard to their use of materials.

The digital environment, in particular, makes it very easy to obtain data on users and use patterns, information that can have great marketing appeal. It is incumbent on the academic community to assure the privacy of individual users.... ■

Mark Your Calendars for the Colloquium on Change in Accounting Education

The fifth annual Colloquium on Change in Accounting Education, sponsored by the Institute of Management Accountants (IMA), will be held in Tucson, Arizona on October 18–20, 2001. The 2001 program theme, How to Apply the Scholarship of Teaching and Learning (SOTL) to Accounting Education, will be presented by an outstanding faculty team: Lee Shulman, President of the Carnegie Foundation for the Advancement of Teaching, Noah Barsky of Villanova University, and two Carnegie Scholars, Anthony Catanach, Jr., Villanova University, and Larry Michaelsen, University of Oklahoma. Some of our other sessions include:

- 2001 AICPA Professor/Practitioner Case Studies, real-world-based case studies developed for use in the accounting curriculum and formerly presented at the discontinued AICPA Accounting Educators Conference.
- "Figure Eight Island Homeowners Association, Inc.," an AAA/IMA case study selected from the 2001 AAA Management Accounting Section's classroom-based case competition.
- *Charting the Course through a Perilous Future*, by Steve Albrecht and Bob Sack.
- "How to Implement an Accounting Program that Corporate America Needs," an account of the curriculum change effort at Northern Illinois University.
- How You Can Use the XBRL Financial Statement Programming Language

- How to Integrate the Topic of Earnings Management into Your Classroom
- How to Efficiently Implement a Distance Learning Course
- How Coaching Can Help You, Your Students, and Your Colleagues
- How to Teach Your Students to Be Proficient Spreadsheet Users
- "How to Achieve Balance between Teaching, Research, and Service in Your Academic Career," a panel discussion by distinguished senior faculty sharing with colleagues their career experiences and accumulated wisdom.

Among the additional educators who will present their ideas at the Colloquium are: Susan Crosson, Bill Cummings, Billie Cunningham, Don Livingstone, Jim Mackey, Frank Minter, Paul Solomon, Susan Solomon, Gary Sundem, Tracey Sutherland, Paula Thomas, Susan Wolcott. Also, the major accounting publishers will exhibit their materials.

Visit our web site at <http://www.thecolloquium.com> to find testimonials, the program schedule, presentation summaries, information about lodging, travel discounts, sightseeing activities available, and much more. Register now so you can broaden your teaching horizons and enjoy the spectacular southwestern beauty of Tucson this fall. To be placed on our email list, please contact Paul Solomon at psolomon@sedona.net. ■

In Memory of Oscar S. Gellein

Oscar S. Gellein, a life member of the American Accounting Association and Retired Deloitte & Touche Partner passed away on March 7, 2001. He was 89.

Oscar joined the AAA in 1947. He joined Deloitte & Touche in 1953 and became a partner in 1955. He was the National Director of Accounting & Auditing in the Executive Office when he retired in 1974. Oscar received the AICPA Gold Medal for Distinguished Service in 1974 and he was admitted as the 45th member to the Accounting Hall of Fame in 1985. He served as a member of both the Accounting Principles Board (1971–73) and the Financial Accounting Standards Board (1975–78). In 1991 the Oscar S. Gellein/Deloitte & Touche Professorship in Accounting was established at Oklahoma State University.

Oscar is survived by his wife, Nettie Belle; a daughter; three grandchildren; and two great-grandchildren. ■

Membership News

In the Winter edition of "A Few Words from the Executive Director", Craig Polhemus noted that 7 members of the 14-member new International Accounting Standards Board were AAA members—Sir David Tweedie, Mary Barth, Bob Herz, Jim Leisenring, Warren McGregor, Tricia O'Malley, and Geoffrey Whittington.

As of March 8, 2001, under the sponsorship of Kazuo Hiramatsu of Kwansai Gakuin University, an eighth IASB member has joined the AAA—Tatsumi Yamada, who is the IASB liaison member from Japan. ■

Terry Shevlin Chosen as New Editor of *The Accounting Review*

After a careful search and working through a group of very qualified candidates, the Publications Committee nominated Terry Shevlin of the University of Washington, Seattle as the next editor of *The Accounting Review*, for a three-year term beginning June 30, 2002. The Executive Committee approved the nomination, and Professor Shevlin has accepted the position.

Shevlin has an extensive and diverse publications record, and a fine record of service to the Association. He served as editor of *The Journal of American Taxation Association* 1996–1999. During the next 12 months, Professor Shevlin will be working with Linda Bamber to assure an orderly transition of the editors office. We all wish him the best, and express our thanks to him for accepting the challenge. ■

Auditor Independence: Grants for Research Proposals

The AAA has received \$500,000 to fund research dealing with the subject of auditor independence. The intention was to fund a small number of projects, with a preference for interdisciplinary teams. The following proposals have been selected to receive grants:

Auditor Independence and the Intrusion of Unconscious Bias

Don A. Moore, Carnegie Mellon University; George Loewenstein, Carnegie Mellon University; Max Bazerman, Harvard University

An Examination of Auditor Independence Issues

Deborah L. Lindbergh, Illinois State University; Frank D. Beck, Illinois State University

Auditor Independence and Non-Audit Services: What Do Restatements Suggest?

Bill Kinney, The University of Texas at Austin; Zoe-Vonna Palmrose, University of Southern California; Susan Scholz, University of Kansas

Corporate Governance, Non-Audit Services and Auditor Independence

Peter Pope, Lancaster University (U.K.); Pelham Gore, Lancaster University (U.K.); Ashni K. Singh, Lancaster University (U.K.)

Auditor Independence, the Provision of Non-Audit Services, and Financial Reporting: A Research Proposal

Rick Antle, Yale School of Management; Hollis Ashbaugh, University of Wisconsin–Madison; Elizabeth Gordon, Rutgers University–New Brunswick; Ganapathi Narayanamoorthy, Yale School of Management

From the SEC

Betty Chavis Appointed Academic Accounting Fellow, Division of Corporation Finance

The Securities and Exchange Commission's Division of Corporation Finance recently selected Betty Chavis as the Academic Accounting Fellow for a one-year term beginning August 2001. Currently, Chavis is chair of the accounting department at California State University, Fullerton. She is also the co-director of the Center for the Study of Emerging Financial Markets at CSU, Fullerton. Prior to joining the faculty at CSU, Fullerton in 1996, Chavis was an assistant professor at the University of Wyoming, an assistant professor at California State University, Los Angeles and a lecturer at the University of Southern California. At the Commission, the Academic Accounting Fellow serves as a research resource for the staff by interpreting and communicating research materials as they relate to various areas of interest to the SEC. In addition, the Academic Fellow has been assigned to ongoing projects in the Division of Corporate Finance office, including rule making, researching financial-reporting issues in connection with Division policy or program initiatives, and consultation with registrants on accounting and reporting matters. ■

Vivek Mande Appointed Academic Accounting Fellow, Office of Economic Analysis

The Securities and Exchange Commission's Office of Economic Analysis recently selected Professor Vivek Mande as the Academic Accounting Fellow for a one-year term beginning August 2001. Currently, Professor Mande is the William Hockett Professor of Accountancy at the University of Nebraska at Omaha where he teaches International and Financial Accounting. He holds a Ph.D. in Accounting from the Anderson Graduate School of Management, UCLA and a M.S. in Accounting from Washington State University. Professor Mande's research interests include various issues concerning U.S. and international capital markets and accounting. At the Commission, the Academic Accounting Fellow will design and conduct studies of the economic impact of existing and proposed rules, provide analytical support and advice to the Chief Economist and senior Commission staff on regulatory policy, enforcement policy, and financial economics as it relates to financial reporting and auditing. ■

Steven L. Henning Appointed Academic Accounting Fellow, Office of the Chief Accountant

The Securities and Exchange Commission's Office of the Chief Accountant recently selected Professor Steven L. Henning as the Academic Accounting Fellow for a one-year term beginning August 2001. Currently, Professor Henning is an assistant professor of accounting at Southern Methodist University and holds the CPA certification. Prior to joining the Southern Methodist University faculty in 1997, Professor Henning was a faculty member at the University of Colorado at Boulder. Professor Henning holds a Ph.D. in Business with a minor in Economics from the University of Wisconsin-Madison, a B.B.A. in Accounting and Finance from the University of Wisconsin-Milwaukee, and an M.B.A. from the University of Miami (FL). At the Commission, the Academic Accounting Fellow serves as a research resource for the staff by interpreting and communicating research materials as they relate to various areas of interest to the SEC. In addition, the Academic Fellow has been assigned to ongoing projects in the Chief Accountant's office, including rule making, liaison with the professional accounting standards-setting bodies and consultation with registrants on accounting and reporting matters. ■

SUPPORT SOUGHT FOR NEW SECTION Forensic Accounting and Litigation Support

Sponsors of the proposed Forensic Accounting and Litigation Support Section are soliciting members for a new section of the American Accounting Association. This proposed new section of the AAA will identify issues in forensic auditing, fraud, taxation, valuation, financial/managerial accounting, economics, and computer technology.

All correspondence regarding the proposed FALS Section should be sent to D. Larry Crumbley, 3106 A CEBA Building, School of Business, Louisiana State University, Baton Rouge LA 70803; Phone: (225) 578-6231 and (225) 763-6409; Fax: (225) 578-6201; Email: dcrumbl@lsu.edu. AAA Members who are interested in this section are requested to sign the following form and return it to Professor Crumbley.

I agree to become a dues-paying member of the Forensic Accounting and Litigation Support Section. (Dues are expected to be approximately \$10.00 annually.)

Name: _____

Address: _____

Affiliation: _____

Signature: _____

SUPPORT SOUGHT FOR NEW SECTION Faculty Diversity and Initiatives

The Minority Faculty Development Committee, an association-wide Committee created by the American Accounting Association (AAA) Executive Committee, is soliciting members for a proposed new AAA section. This proposed AAA section will identify issues related to faculty diversity. Section plans will be fine-tuned based upon members' input and suggestions. All correspondence should be forwarded to:

Faculty Diversity and Initiatives Section, c/o Ida Robinson-Backmon, Accounting Department, School of Business and Economics, North Carolina A&T State University, Greensboro, NC 27411; Phone: (336) 334-7581, ext. 6004; Fax: (336) 334-7093; Email: Robins@ncat.edu. Members who are interested in this section are requested to sign the following form and mail or fax [(336) 334-7093] the form to Ida Robinson-Backmon.

I agree to become a dues-paying member of the Faculty Diversity and Initiatives Section. (Dues are anticipated to be approximately \$10.00 per year.)

Name: _____

Address: _____

Affiliation: _____

Signature: _____

I would like to be considered as a Section Officer or Committee member: Yes ___ No ___

J. Michael Cook Gives \$1 Million to Endow Doctoral Consortium

The Deloitte & Touche Foundation announced it has received a \$1 million gift from J. Michael Cook, former Chairman and CEO, Deloitte & Touche LLP and former Chairman of the Deloitte & Touche Foundation. The donation will endow the AAA Doctoral Consortium, a program the Deloitte & Touche Foundation has sponsored since 1971. The Consortium gives advanced doctoral students a chance to meet and exchange ideas with some of the country's most distinguished faculty in a collegial atmosphere.

"I have always been very proud of the firm's support of education," said Cook. "I am delighted to have this opportunity, through the Deloitte & Touche Foundation, to give something back to the profession and the academic community, which have meant so much to me. On a personal note, the Consortium has always been special for me given its founders in the firm, my mentors and close friends, Oscar Gellein and Mike Chetkovich, and James Don Edwards, past president of the AAA."

The Consortium is an annual conference hosted by a committee of accounting education faculty. AAA selects the resident faculty, who then invite top scholars to present perspectives from their areas of research and teaching interest. Students from some 90 colleges and universities are invited to participate. ■

Call for Nominees for Office

The American Accounting Association 2001-2002 Committee on Nominations will meet this winter to consider members of the Association to serve the 2002-2003 term for the following offices:

- President-Elect
- Vice President-Sections and Regions
- Vice President-Research
- Vice President-Education-Elect
- Vice President-Publications-Elect
- Council Members-at-Large (2)
- International Council Member-at-Large

The Committee is chaired by Michael A. Diamond, University of Southern California. Other members of the Committee are: Jan R. Williams, University of Tennessee; Mary S. Stone, The University of Alabama; Stanley F. Biggs, University of Connecticut; Chee W. Chow, San Diego State University; James E. Hunton, University of South Florida; and Sara A. Reiter, SUNY at Binghamton.

Members of the Association who would like to suggest names for consideration as nominees should submit their nominations before December 1, 2001 to Michael A. Diamond, Vice President and Executive Vice Provost, University of Southern California, Provost's Office - Bovard 102, Los Angeles, CA 90089-4019, Email: mdiamond@rcf.usc.edu ■

High Q™

The Classroom in Your Computer™



Raise your High Q™



High Q Learning Stays With You™



Family of Learners™

Student directed, interactive, multimedia courses, presented on a personal computer

Understanding Financial Statements

- Covers accounting principles, the balance sheet, income statement, statement of cash flows, inventory valuation and business cycles.
- 21 lessons, 650 colorful illustrations, 1,000 instruction frames, and 1,400 sound tracks.
- 1,300 answer responses confirm, correct and prompt students.

Financial Statement Analysis

- Covers horizontal and vertical analysis, cash flow analysis, 17 key ratios and notes to the financial statements.
- 17 lessons, 400 colorful graphs and illustrations, 550 instruction frames, and 700 sound tracks.
- 1,000 answer responses confirm, correct and prompt students.

High Q courses are: Easy to use and install - run with Win95/98/ME/2000/NT
Used by leading universities and colleges. Used to facilitate business/industry liaison.
Used as a classroom supplement, a stand-alone course, and in MBA programs.

Call us for information and special academic pricing: 1-800-207-8685

Comments from Professors and Students: "We pride ourselves on using only the very best, and UFS is one of the very best. UFS is, in its content and presentation, sophisticated, simple and elegant." ~ "It is versatile enough so that it can be used in conjunction with ANY respectable Financial Accounting text book, or as a 'stand-alone' tutorial program." ~ "The text, the ideas, the background, the content and the presentation were, obviously, designed and developed by competent professionals in the fields of accounting and programming." ~ "On a scale of one to ten, I give UFS a ten."

Visit our website at www.highq.com • High Q Inc. • 3814 Truman • Frisco, TX 75034 • 1-800-377-9576

A Few Words from the Executive Director

Quiz time: I have two questions for you (along with my subjective answers).

What's the best-kept secret of the AAA?

I think it's the Academic Partners program—a cooperative program enlisting more than 100 of America's accounting departments dedicated to continuous improvement.

All accounting programs and departments are eligible to become Academic Partners. Participating programs help shape the Partnerships benefits and share insights, data, and techniques regarding research, teaching, faculty development, and academic administration.

Academic Partners is a fee-based program, at rates ranging from \$250 for programs with fewer than 5 full-time-equivalent faculty up to \$400 for those with 20 or more FTE faculty—less than the cost of sending one person to the AAA Annual Meeting. (For an additional fee of \$500, Academic Partner schools may also participate in the AAAs Benchmarking module on program administration.)

One of the most popular benefits for Academic Partner schools is the biweekly electronic newsletter *Leadership Express*, co-edited by Professor Emeritus Mark Asman of Bowling Green and AAA Director of Faculty Development Tracey Sutherland. *Leadership Express* provides short, snappy summaries and links to data on academic and administrative salaries, student recruitment and placement, endowments, developments in practice, and dozens of other topics. For the time-pressed faculty member, *Leadership Express* provides a twice-monthly electronic alert on topics of interest.

Partner schools also receive *The Department Chair*, a printed newsletter from Anker Press that provides cross-discipline pointers for program administrators in institutions with varied missions.

Besides Benchmarking, the most detailed components of the Academic Partners program are the Toolkits on topics of special interest. Each Toolkit contains a full-length book or video, research summaries, information resources and URLs, and in-depth discussions from noted academics or institutions. Each Academic Partner school selects two of these custom-written Academic Partners Toolkits per year at no additional charge. (AAA members not affiliated with Academic Partner schools may buy Toolkits at \$100 each; those who are not AAA members pay \$150.) Current Toolkit topics include Faculty Evaluation, Program Assessment, Active Learning, and Classroom Assessment.

Faculty at Academic Partner schools also receive a discount to attend the Accounting Programs Leadership Group seminar each winter. They may also suggest or volunteer to facilitate electronic discussion groups on topics of interest to accounting program administrators.

Many Academic Partner schools also participate in the Benchmarking departmental module at an additional cost of \$500. The departmental module covers issues of program administration, budget, faculty development and productivity, curriculum, and graduate career information. Administered with the IDEA Center, noted worldwide as a leading educational assessment organization, the AAA Benchmarking program provides objective data on many of the dimensions of concern to department chairs.

For the first 83 years of its existence, the AAA offered programs only to individual members, and supported those programs through member dues and donations. In 1999–2000, the Academic Partners program was launched to offer developmental goods and services to departments on a fee-supported basis. This fall, the program begins its third year.



Craig Polhemus

I hope each school will consider enrolling as an Academic Partner for 2001–02. It is time for this secret to reach the light of day.

How many of your colleagues have Electronic Option access to full-text, searchable AAA journals?

More than 1,500.

Though the Electronic Option program has been in place only two years, we already have more than 48 issues online, covering six (soon to be eight) AAA journals.

As part of your membership renewal for 2001–02, you may choose to pay \$20 for a year's unlimited access to searchable full-text of *Issues in Accounting Education*, *Accounting Horizons*, and *The Accounting Review*. This covers not just current issues but also past issues back into 1998, when the Electronic Option program started.

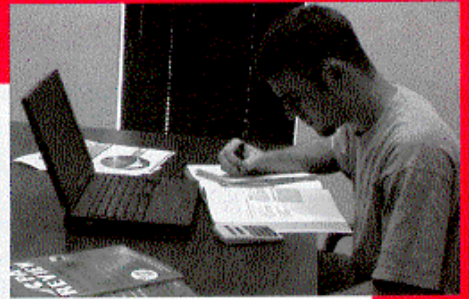
Three Section journals are also available online, available to those Section members who pay \$5 for a year's access to their Sections journal (*The Journal of the American Taxation Association*, *Journal of Information Systems*, and *AUDITING: A Journal of Practice and Theory*). Two new Section journals (*Journal of International Accounting Research* and *Accounting in the Public Interest*) will also be included when they start publication. In fact, *Accounting in the Public Interest* will be available only online.

We know that people learn differently and have different preferences for tools. This philosophy drives the choices available for the association-wide journals (*The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*). If you prefer hard copy, the traditional delivery mechanism doubtless works well for you. If you prefer online access (with the option to print articles identical to the bound versions, even including the page numbers), Electronic Option may be a better choice. The cost is the same: To receive all three quarterly journals in print costs \$20 above the AAAs base dues of \$85; to receive a year's access to all three journals through Electronic Options also costs \$20 over base dues. Of course, if you use a mix of tools—perhaps searching full text to identify recent articles on a particular subject, then finding the corresponding volume on your office bookshelf—then you should select both options.

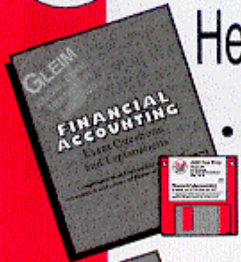
Why not join the 1,500-plus AAA members who participate in Electronic Option? As I said, we all have different preferences as to tools—but I for one find online access (from the office, from home, or when traveling) to be a convenient, quick, and easy way to research and identify articles of interest. Plus, I don't need to wait for the mail! ■



GLEIM



Help Improve Your Students' Test Scores



- Gleim's Exam Questions and Explanations (EQE) Book and Instructor-Only Version software helps you generate multiple-choice question quizzes and exams.



- Assign additional questions for your students to study. At only \$19.95 the book is priced for a student budget, and add the software for only an additional \$10.00.



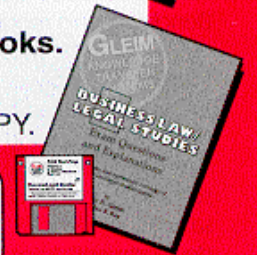
- Gleim's EQE books cross reference major accounting text books.



PROFESSORS, CONTACT GLEIM TODAY FOR YOUR FREE DESK COPY.



**(800) 87-GLEIM • www.gleim.com • deskcopy@gleim.com
P.O. Box 12848, University Station, Gainesville, FL 32604**



AMERICAN ACCOUNTING ASSOCIATION

5717 Bessie Drive
Sarasota, Florida 34233-2399
Phone: (941) 921-7747 • Fax: (941) 923-4093
Email: Office@AAAhq.org
<http://AAA-edu.org>
Printed in the USA

PRSR STD
U.S. POSTAGE
PAID
SARASOTA, FL
PERMIT NO. 169

Log onto <http://AAA-edu.org> for more detailed information