

President's Message

The Curriculum Challenge was designed to invite and promote some "out of the box" thinking about our approaches to academic training in accounting. What follows is one idea, with ties to the curriculum structure at the University of Florida. It is aimed at our "3/2" Program in which the 150-hour requirement is satisfied, and the successful student exits with a Bachelor and Master's degree. So the proposal does not stray from the usual building blocks of formal courses, standard graduation requirements, etc. I should also mention two of my colleagues, Karl Hackenbrack and Hadley Schaefer, have played a major role in putting this idea together.

The centerpiece of the proposal is an explicit focus on information, on what we know about information, and on what we know about accounting as a specialized information service. The basics are developed in a sequence of four courses:

(1) **Measure Theory**, where we cover such things as what does it mean to measure something, what scaling alternatives are available, and so on. Examples are ordinal measurement and additive, conjoint measurement. (Parenthetically, I often associate this material with an undergraduate course in mathematical psychology.)

(2) **Risk Measurement**, where we continue the measurement theme and cover the basics of risk, partial measures thereof, and the fact that no general measure of riskiness exists. This is also where we encounter risk assessments, hedging effectiveness, and, of course, choice under uncertainty.

(3) **Economics of Organization**, where we study economic forces that influence the design and operation of organizations, be they decentralized organizations, alliances, or market arrangements. This course provides a focus on the role of institutional arrangements in efficiently delivering some good or service.

(4) **Information Services**, where we continue the organization theme, but now focus on the production and delivery of information services, drawing upon institutional arrangements in, say, journalism, federal data sources, and consulting. This is where we deal with institutional details that ensure "reliability" of some information service, as well as the fact there are many such services.

(These first four courses also illustrate the potential for gains to trade. I envision the first two and fourth being offered and taught by the accounting group and the third offered and taught by the economics group. And I see all four appealing to students well beyond those majoring in accounting.)

From here, the design focuses explicitly on accounting, with the following additional courses:

(5) **Assurance Services**, where we focus on assurance and the industry structure that supports the efficient delivery of this important service.

(6) **Financial Measurement**, where the topics of firm-wide economic stocks and flows are entertained, but from the perspective of an explicit information service, complete with the infrastructure (e.g., the FASB, IASB, and SEC) that holds it all together.

(7) **Organizational Measurement**, where the topic of intra-organization measurement is examined, again from the perspective of an explicit information service, complete with its own infrastructure.

(8) **Economy-wide Measurement**, where the topics of national income measurement, productivity, etc., are studied, once again from the perspective of an explicit information service, complete with its own infrastructure.

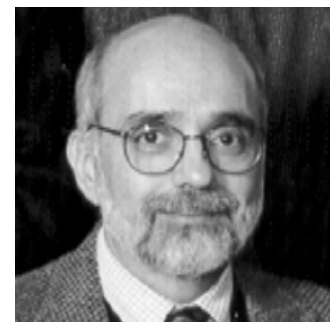
The financial, organizational, and economy-wide courses all make reference to respective infrastructures, e.g., mandated disclosures and regulatory agencies, external and internal audit functions, and so on. Here I also envision careful and thorough exploration of the commonalities and complementarities in the respective infrastructures.

Finally, the development is rounded out with a capstone course.

(9) **Capstone**, where we take a specific firm in a specific industry and document its information practices, with special attention to its accounting choices and management of those choices.

Where we go from here to fill in the remaining, and more familiar, details depends on degrees of freedom in the

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Joel S. Demski

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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

Joel S. Demski
Fisher School of Accounting
College of Business Administration
University of Florida
PO Box 117166
Gainesville, FL 32611-7166
Phone: (352) 392-7597
Fax: (352) 378-1079
Email: demski@notes.cba.ufl.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

All phone numbers are area code (941)

Assistant Director for Logistics

Debbie Gardner-556-4101; Debbie@AAAhq.org

Membership Services Specialist

Deirdre Harris-556-4119; Deirdre@AAAhq.org

Office Aide

Diana Lombardi-556-4116; Diana@AAAhq.org

Director of Faculty Development

Tracey Sutherland-556-4111; Tracey@AAAhq.org

Education Project Manager

Linda Watterworth-556-4118; Linda@AAAhq.org

Assistant Director for Membership

Patricia Hoban-556-4113; Pat@AAAhq.org

Director of Finance and Administration

Roland LaTulip-556-4110; Roland@AAAhq.org

Financial Coordinator

Mary Cole-556-4104; Mary@AAAhq.org

Office Administrator

Judy Cothorn-556-4105; Judy@AAAhq.org

Mailroom Office Assistant

Barbara Brady-556-4121; Barbara@AAAhq.org

Assistant Director for Information Systems

James Szelmanski-556-4112; Jim@AAAhq.org

Associate Director for Communications

Beverly Harrelson-556-4109; Beverly@AAAhq.org

Assistant Director for Publications

Diane Hazard-556-4107; Diane@AAAhq.org

Electronic Publications Specialist

Kathy Casper-556-4106; Kathy@AAAhq.org

Publications Specialist

Helen Griffith-556-4115; Helen@AAAhq.org

Publications Specialist

Carol Stanton-556-4108; Carol@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

Outstanding Accounting Educator Awards

The 2002 Outstanding Accounting Educators are Jacob G. Birnberg and Robert E. Jensen. Since 1973, the American Accounting Association has recognized Outstanding Accounting Educators for their contributions to accounting education from scholarly endeavors in research and teaching over a sustained period of time—through publications, educational innovation, research guidance to graduate and undergraduate students, excellence in teaching, significant involvement in professional and academic societies and activities, and advising and intellectual guidance of students.

The Outstanding Accounting Educator Award has been funded by the PricewaterhouseCoopers Foundation since 1973. Recipients have received a \$10,000 award in two parts—a \$5,000 cash prize and a \$5,000 grant from the PricewaterhouseCoopers Foundation to the American Accounting Association. The recipients determine the purpose of the grant to the Association. The awards will be presented at the AAA Annual Meeting in August 2002 in San Antonio, Texas.

Former Outstanding Accounting Educator Award recipients are listed below.

1973—Wilton T. Anderson, Oklahoma State University and Charles T. Horngren, Stanford University
1974—Kenneth E. Perry, University of Illinois
1975—James Don Edwards, University of Georgia and Carl L. Nelson, Columbia University
1976—Sidney Davidson, University of Chicago and Jack J. Kempner, University of Montana
1977—Herbert E. Miller, University of Georgia
1978—Charles T. Zlatkovich, University of Texas at Austin
1979—George Sorter, New York University
1980—Norton M. Bedford, University of Illinois and David Solomons, University of Pennsylvania
1981—Nicholas Dopuch, University of Chicago and Catherine E. Miles, Georgia State University
1982—Gerhard G. Mueller, University of Washington
1983—Carl T. Devine, Florida State University and William A. Paton, University of Michigan
1984—Robert K. Mautz, University of Michigan and William J. Vatter, University of California at Berkeley
1985—Maurice Moonitz, University of California at Berkeley and Glenn A. Welsch, University of Texas at Austin

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EMAIL CHANGE COMPLETE

Email addresses for staff of the American Accounting Association have changed. Each AAA staff member's email address now takes the form:

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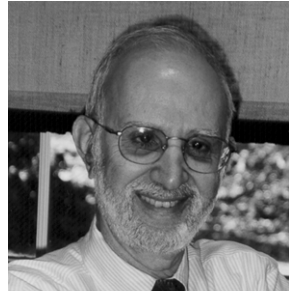
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(electronic file updated January 17, 2002)

Outstanding Accounting Educator Awards

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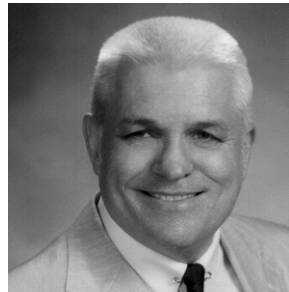
- 1986—Joel S. Demski, Yale University and Yuji Ijiri, Carnegie Mellon University
1987—Thomas J. Dyckman, Cornell University
1988—Robert S. Kaplan, Harvard University/Carnegie Mellon University and Stephen A. Zeff, Rice University
1989—Robert N. Anthony, Retired (formerly Harvard University) and William R. Kinney, Jr., University of Texas at Austin
1990—William H. Beaver, Stanford University and William W. Cooper, University of Texas at Austin
1991—Raymond J. Chambers, Retired (formerly University of Sydney) and William L. Felix, Jr., University of Arizona
1992—Thomas J. Burns, Ohio State University and Lawrence Revsine, Northwestern University
1993—George J. Foster, Stanford University and S. Paul Garner, Retired (formerly University of Alabama)
1994—R. Glen Berryman, University of Minnesota and Ray M. Sommerfeld, University of Texas at Austin
1995—Harold O. Langenderfer, University of North Carolina at Chapel Hill and Baruch Lev, University of California at Berkeley
1996—Doyle Z. Williams, University of Arkansas and Larzette Golden Hale, Retired (formerly Utah State University)
1997—Gerald Feltham, British Columbia University and Victor L. Bernard (awarded posthumously)
1998—James A. Ohlson, Columbia University and Gary L. Sundem, University of Washington
1999—Robert P. Magee, Northwestern University and Katherine Schipper, University of Chicago
2000—Robert Libby, Cornell University and Ross L. Watts, University of Rochester
2001—Daniel W. Collins, The University of Iowa and Jerry J. Weygandt, University of Wisconsin—Madison ■



Jacob G. Birnberg

Professor Birnberg has served in the positions of editor and associate editor, and on the editorial board of five of accounting's more important journals.

However, with over 40 years of service, of equal if not greater value has been his devotion to teaching, making him a truly outstanding accounting educator. ■



Robert E. Jensen

of these papers reflect Professor Jensen's technological innovations to teaching accounting and are used along with the new technology in classes across the country. In addition to the working papers noted above, he has also published over 75 articles.

It is not surprising that Professor Jensen is known as a master teacher. ■

Professor Birnberg was one of the early accounting researchers to investigate the importance of behavioral issues in accounting. He has published over 40 articles, many of which appeared initially in the major journals of accounting and supporting disciplinary fields. A number of his papers have been reprinted in readings volumes.

Professor Jensen was an early pioneer in the area of technology and its implications for accounting. He has continued to be a leader in adapting information technology to both teaching and research. This marriage has currently led to over 200 working papers that are available on his web site. Many

President's Message

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larger curriculum. At Florida the student will have completed the usual background courses (e.g., calculus), and the usual introductory courses (e.g., accounting, finance, marketing, management, statistics, economics), as well as additional courses in the "business core" area. The proposal takes this as given, but then turns to the explicit information track of the noted nine courses. Breadth and specialization options and requirements fill in the remaining details, but the information and measurement courses substitute for some of the familiar courses such as advanced financial accounting.

The proposal is designed to exploit the comparative advantage of the University in training students in accounting. Emphasis is shifted from "how to do" the accounting, to the service accounting provides and how the production and delivery of that service is efficiently

organized. This requires, of course, an understanding of markets and organizations, and stresses institutional arrangements that provide accounting services their comparative advantage. In a larger sense, I see the shift as going from how to do something to identifying and understanding institutional arrangements. (This, incidentally, is why the "sweep" across external, internal, and economy-wide measurement is an essential part of the design.)

The proposal is also designed with an eye toward feasibility. The materials necessary to put these courses together presently exist. Moreover, they are not esoteric or beyond the reach of our students. To the contrary, our students are quite capable of mastering the proposed curriculum. ■

CALL FOR PAPERS

Performance Measurement and Evaluation

(A Special Volume of *Managerial Finance*)

The current literature is replete with discussion of the best organizational practices and methods to determine and improve performance of individuals, groups, and firms. The literature has examined a variety of influences on firm performance including: privatization (Cuervo and Villalonga 2000), performance plan adoptions (Lobingier 2000), HR diversity practices (Richard and Johnson 2001), and international assignment experience (Carpenter et al. 2001). Further, performance measurement systems within an organization can create "focus for the future and communicate important messages to all organizational units and employees" (Kaplan and Norton 2001). This topic is important to investors, creditors, and managers since it directly affects their portfolio and human capital values. The specific purpose of this special issue is to provide a variety of papers that investigate the current thought on performance measurement and evaluation. The deadline is May 1, 2002. For additional information, please go to the AAA web site and click on the Calls for Papers button and then click on Performance Measurement and Evaluation. ■

CALL FOR NOMINATIONS

Outstanding International Accounting Educator Award

The International Accounting Section of the American Accounting Association invites nominations for its Outstanding International Educator Award. The DEADLINE for nomination is February 28, 2002. The general selection criteria are as follows.

The award is presented to an individual who has made a substantial contribution to international accounting education through scholarly endeavors in research and teaching over a sustained period of time—through publication, educational innovation, research guidance to students, active involvement in the activities of international professional and academic organizations, and serving as an example to others in promoting international accounting education.

The awardee will be honored with a plaque at the Section's Annual Meeting luncheon. A sketch of his or her accomplishments will also be included in the Section's newsletter, *Forum*.

Please submit nomination materials and documents, along with the *curriculum vitae* of your nominee to Jenice Prather-Kinsey; College of Business; University of Missouri—Columbia; Columbia, MO 65211; phone: (573) 882-3671; fax: (573) 882-2437; email: prather@missouri.edu

Winners of the International Accounting Section Outstanding Educator Award to date are:

1990 Paul Garner	1996 Belverd Needles
1991 Gerhard Mueller	1997 Gary Meek
1992 Vernon Zimmerman	1998 Lee Radebaugh
1993 Fred Choi	1999 Steve Zeff
1994 Sidney Gray	2000 Ahmed Riahi-Belkaoui
1995 Murray Wells	2001 Helen Gernon ■

CALL FOR PAPERS

Contemporary Accounting Research Conference 2002

Building on the successful diversity of the 16th conference, CAR invites research papers in any area of accounting, auditing and assurance, or tax research for the 17th CAR Conference to be held in Kitchener, Ontario, November 2–3, 2002. Submissions to the conference also constitute submissions to CAR and should be submitted no later than April 26, 2002. For more information, please go to the AAA web site and click on the Calls for Papers button and then click on *Contemporary Accounting Research Conference 2002*. ■

CALL FOR CASES/PAPERS

North American Case Research Association (NACRA)

Cases may deal with any topic in any academic discipline where dynamic classroom discussion is useful. NACRA prefers cases that are decision-oriented and based on field research. Cases and case-related papers must be original work based on real events, real people, and real organizations, and must not have been previously published or accepted for publication elsewhere, either in journals or books. The submission deadline is June 3, 2002 for the October conference. For more information, please go to the AAA web site and click on the Calls for Papers button and then click on North American Case Research Association. ■

CALL FOR PAPERS

The 9th IAAER World Congress of Accounting Educators

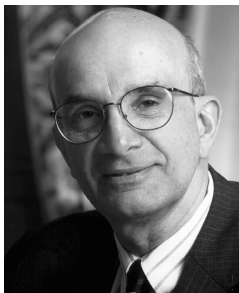
Co-organized by The Hong Kong Academic Accounting Association and The International Association for Accounting Education and Research, and scheduled for November 14–16, 2002 in Hong Kong, the theme of the Congress is "Accounting Education and Research Challenges in the New Millennium." For additional information, please go to the AAA web site and click on the Calls for Papers button and then click on The 9th IAAER World Congress of Accounting Educators. ■

CALL FOR PAPERS

2002 Accounting Theory and Practice Conference

The main theme of the conference co-organized by National Taipei University and Taiwan Accounting Association is "Accounting Challenges in the Era of Globalization and New Economy." Papers are invited (deadline May 31, 2002) in all areas of accounting, particularly those with international perspective, for the conference to be held at National Taipei University downtown campus, November 2–3, 2002. For additional information, please go to the AAA web site and click on the Calls for Papers button and then click on 2002 International Conference on Accounting Theory and Practice. ■

Stephen Zeff Receives Hourglass Award from Academy of Accounting Historians



Stephen Zeff

HOUSTON, November 13, 2001—For his work on a biography commended by accounting history scholars throughout the world, Professor Stephen Zeff, Herbert S. Autrey Professor of Accounting, receives his second Hourglass Award from the Academy of Accounting Historians.

Honored for his critically acclaimed biography, *Henry Rand Hatfield: Humanist, Scholar, and Accounting Educator* (2000, JAI Press), Zeff becomes one of the few persons to receive the prestigious award twice.

He was the first recipient of the Hourglass Award at its inception in 1973.

The Academy of Accounting Historians seeks to encourage research, publication, teaching, and personal interchanges in all phases of accounting history and its interrelation with business and economic history. Presented annually at the academy's November research conference, the Hourglass Award recognizes an individual who has made a demonstrable and significant contribution to knowledge through research and publication in accounting history.

"The quality of the biography and the scholarship Zeff presents in this book are impeccable," says Prof. O. Finley Graves, Rice M.A. '70, President of the Academy of Accounting Historians, and Professor of Accounting at Kansas State University. "Through this book, he shows how values and other historical forces have influenced accounting thought. He has also brought Henry Rand Hatfield to life."

Through meticulous research that spanned more than 30 years, Zeff published the acclaimed biography revealing the life and scholarship of Henry Rand Hatfield (1866–1945), long regarded as the "dean of accounting teachers everywhere."

For more information on this award please go to http://raw.rutgers.edu/raw/aaa/newsarc/Steve_Zeff.htm ■

AAA Section and Region Officers are posted online at <http://www.rutgers.edu/Accounting/raw/aaa/about/sectionregion2002.htm>

Invitation to Volunteer for Committees

President-Elect G. Peter Wilson is filling AAA committee assignments for 2002–2003. 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:

G. Peter Wilson
c/o Brian Callahan
The Joseph L. Sweeney Chair in Accounting
The Wallace E. Carroll School of Management
Boston College
Fulton Hall
140 Commonwealth Avenue
Chestnut Hill, MA 02167-3808
Fax: (617) 552-2097
Email: AAAPeteW@bc.edu

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

Special Team Discount for Accounting Faculty Attending The IDEA Center Faculty Development Seminar

Enhancing Student Learning: Setting Clear Expectations

A special "team discount" on registration for the March 3–5, 2002, IDEA Seminar in Baltimore, is available for accounting faculty registering for the Seminar through the AAA.

The workshop will address ways to enhance student learning by establishing clear expectations. The seminar's nationally known facilitators will make connections between the scholarship of teaching and informed classroom practice. The seminar comprises four workshops: (1) Exploring the Implications for Learning of Student Characteristics; (2) Shared Goals/Shared Responsibilities: Setting Course Expectations; (3) Crafting Effective Assignments: Helping Students Understand Expectations; and (4) Effective Uses of Technology for Structuring Student Learning.

Detailed information on the IDEA Seminar is available at <http://www.idea.ksu.edu>. The team registration fee is \$450 (before February 15), and the meeting will be held at the Sheraton Inner Harbor Hotel at the special rate of \$129/night for a single or double room. YOU MUST REGISTER THROUGH THE AAA TO QUALIFY FOR THE TEAM DISCOUNT (not directly through The IDEA Center).

See <http://raw.rutgers.edu/raw/aaa/partners/ideaForm.pdf> to register. Or contact Linda Watterworth, Education Project Manager, at linda@aaahq.org or (941) 556-4118. ■

2002 AAA Nominations Committee Selects Nominees for Office

The 2001–02 AAA Nominations Committee met in Atlanta on December 8, 2001. Committee members are Michael A. Diamond, University of Southern California (chair); Stanley F. Biggs, University of Connecticut; Chee W. Chow, San Diego State University; James E. Hunton, University of South Florida; Sara A. Reiter, SUNY at Binghamton; Mary S. Stone, The University of Alabama; and Jan R. Williams, University of Tennessee. Nominees were selected for the following positions:

President-Elect	William Felix	The University of Arizona, Tucson
Vice President–Sections and Regions	Joanna Ho	University of California, Irvine
Vice President–Research	Zoe-Vonna Palmrose	University of Southern California
Vice President–Education-Elect	O. Finley Graves	Kansas State University
Vice President–Publications-Elect	Bob Libby	Cornell University
Council Members-at-Large	Susan V. Crosson	Santa Fe Community College
Council Member-at-Large	Sandra C. Vera-Munoz	University of Notre Dame
International Council Member-at-Large	Eddy Vaassen	University of Amsterdam

A future issue of *Accounting Education News* will contain biographies and photos of the nominees, including any nominated by petition.

The President-Elect serves on the Executive Committee for three years beginning at the Annual Meeting in August 2002. The Vice President–Sections and Regions and Vice President–Research begin two-year terms in August 2002. The Vice President–Education-Elect and Vice President–Publications-Elect will participate in Executive Committee meetings starting in August 2002 and become voting members of the Executive Committee in August 2003. Council Members-at-Large serve two-year terms beginning in August 2002.

Consistent with AAA bylaws, additional candidates for any of these positions may be nominated by petition signed by at least 100 members, submitted to Executive Director Craig Polhemus at the AAA headquarters, 5717 Bessie Drive, Sarasota, FL 34233-2399, to be received by April 1, 2002. Those so nominated must have agreed to serve if elected. The election process will take place via web, email, fax, and mail. Newly elected officers take office at the 2002 Annual Meeting in San Antonio. ■

(electronic file updated January 11, 2002)

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New Conversations about Learning Insights from Neuroscience and Anthropology, Cognitive Science, and Work-Place Studies—Part II

Theodore (Ted) Marchese was vice president of the American Association for Higher Education and editor of Change magazine when he made this presentation for the AAHE's Faculty Roles and Rewards Conference; before that he was a faculty member for many years and, at one point, vice president of Barat College. Excerpts from his address highlight many of the new perspectives on learning being developed through research in a variety of disciplines. This is the second part of the address; the first was featured in the Faculty Development Update of the Fall 2001 issue of AEN.

...My intention here, then, is to talk about what usually gets left out—learning itself—as a way of helping you think about the choices you make in enacting and assessing undergraduate education. What I propose to do might be thought of as a little *tour de terrain*, an all too brief look at a whole string of conversations about learning that are going forward today across several disciplines....

Situated Learning

Our next set of literatures—closely related in their findings to the evolutionary studies we've just discussed—derive from work-place studies. These have been essentially ethnographic inquiries into questions such as, How do new employees enter a work setting and learn to contribute? What does it take to become a plumber...or a physicist? To make the transition from novice to expert? How is human cognition manifest in everyday worklife?

A fresh set of answers to these questions came in a famous 1989 journal article by John Seeley Brown, Allan Collins, and Paul Duguid, colleagues at the Institute for Research on Learning, in Menlo Park, California. In it they argued that the most important knowledge to performance is tacit, that such knowledge resides within and helps define the relevant "community of practice," and that

newcomers become contributing practitioners through rites of entry they term "legitimate peripheral participation."

What this last piece of argot means is that you "gotta be there" to learn the most important parts of any job. You don't become a football player, for example, by memorizing the rules and playbook...the important knowledge is tacit, it resides in practice; you learn the sport by getting out there on the field with experienced players and doing the thing, over and again. The same, they claim, is true for any craft or profession. You're not suddenly a physicist because you've memorized the formulas in a textbook; the community of practice called physics consists of expert practitioners who have their own internal rules and store of tacit knowledge, an unwritten sixth sense that tells them what constitutes an interesting question, a good experiment, or a viable theory. Book knowledge has a role, but it's only part of the story: The most important learning is always "situated in practice."

The "learning by doing" aspects of this, you'll sense, hearken back to John Dewey, and indeed the "situated learning" insight has epistemological dimensions. Schools and colleges proceed on the belief that some mix of facts and conceptual representation constitutes best preparation for life's work.... To Brown, Collins, and Duguid, however, important knowledge cannot be abstracted from the situations in which it is learned and used; knowledge is ever a part of a particular activity, context, and culture. In effect, they propose an epistemology of knowledge that puts activity and perception before conceptual representation—not the other way around, as it is in classrooms.

One source for this argument comes from findings that student newcomers to the workplace want to solve problems by reasoning from laws...they hearken to the text. Experienced workers, on the other

hand, reason from stories—there's a whole set of "narratives" at play in any workplace that allow people to pass on information, share discoveries, and know how things really get done. Experts also draw on stories but they reason with causal models, which they are always testing and refining. Students are trained to produce right answers with fixed meanings; experienced workers and experts produce negotiated meaning and socially constructed understanding.

To enact their vision of how important learning occurs, Brown, Collins, and Duguid propose "cognitive apprenticeships" that will "enculturate students into authentic practices through activity and social interaction" and that support "learning in a domain by enabling students to acquire, develop, and use cognitive tools in authentic domain activity." The authors think the key to more powerful learning lies in building connections between learners and to the workplace.

Situated learning has not been advanced as a new approach to teaching or curriculum; it simply attempts to describe how powerful, important learning occurs. Nevertheless, I think its proponents would think well of collegiate practices such as undergraduate research and internships, and of pedagogies such as collaborative learning, problem-based learning, and service learning.

Studies of Students

As I said earlier, one way of looking at American literatures on "teaching and learning" is that they are mostly about teaching and teachers. In Europe, on the other hand, perhaps because researchers have been loathe to intrude on the lecture halls...there's been a far greater emphasis on studies of students...ethnographic inquiries into how they study, how they approach the taking of courses and doing of assignments, how students approach exams, and so on.

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New Conversations about Learning

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In 1976, two Swedish investigators, Ference Marton and Roger Säljö, published the first of what since has become a stream of studies on student approaches to study. What they reported was that Swedish university students time and again did not get the point of what they were studying “simply because they were not looking for it.” What were they doing? Cramming facts into their heads. Why were they doing that? Because they knew that’s what they’d be tested for. So what was missed? The meaning of the texts they studied, and (especially) how those texts might relate to their own thinking about the world. In Marton and Säljö’s observations, most students focused on short-term memorization of facts, formulas, and concepts—as their instructors seemed to ask; the traditional teaching they encountered prompted superficial forms of engagement with subject matter, a “surface” approach to learning.

Only a small percentage of students, Marton and Säljö found, either by disposition or by the demands of the course, undertook what the researchers called a “deep” approach to learning, in which students seek meaning in study, reflect on what they read and hear, and undertake to create (or re-create) their personal understanding of things....

In 1982, Scotland’s Noel Entwistle replicated these studies with British university students, finding that some 90 percent of the studying going on was of the surface variety. These studies have since been replicated in Canada and Australia, with basically the same findings. To my knowledge, there’s been no parallel inquiry in the United States. (One could guess the result.)

Provocative findings have emerged as this line of research was elaborated. One is that when the same instruments are deployed across the high school and college years, there is a steady falling-off in deep approaches to learning as students progress up the educational ladder....The second finding is that the same student will take a surface approach in some courses, a deep in another...short-term memorization in science, for example, but simultaneous deep engagement with a particular literature course. This latter finding has led researchers to suspect that the approach

students take is more a function of instructor demand than of student disposition. Indeed, Australian scholar Paul Ramsden has been able to identify characteristics of courses in which students take a surface approach to learning: The courses obsess over coverage; the huge amount of material they cram in precludes opportunity to pursue topics in depth; students have little choice about what and how to study; and such courses have a threatening, anxiety-riddled instructional and examining environment....

Let me add that the “deep and surface” line of inquiry posits not two polar-opposite traits, but a continuum of behaviors. Nor should it be taken as denigration of “mere facts.” When facts become the be-all and end-all of education, of course we’re all in trouble. But a sound base of available knowledge...is an indispensable platform for shared work and democratic living. In light of this, Entwistle now talks of “knowledge seekers” and “understanding seekers,” with good parts of the former (knowing what or how) necessary to the latter (knowing why).

As you sense, I find this whole line of inquiry provocative. I think the language of deep and surface learning is highly useful...preferable, even, to U.S. locutions such as “active vs. passive learning.” “Active learning” has the ring of a slogan; “passive learning” is an oxymoron. In contrast, the deep vs. surface formulation is evocative; it captures something important; the words say what they mean....

If “deep vs. surface” as a concept has yet to take hold among researchers here, the phenomenon of superficial approach to task, and of what to do about it, has indeed attracted the attention of American psychologists....

[One example is] a book that appeared in April 1997, *The Power of Mindful Learning*, by Harvard psychologist Ellen Langer....Though Langer’s book isn’t directed at teachers, it is so masterful in adducing insight from a series of small, telling experiments that any teacher will find lots to chew on. Mindfulness, in her view, is promoted by the continuous creation of new categories, openness to new information, and an implicit awareness of more than one perspective....

A different slant on these matters is offered by Chicago psychologist Mihaly Csikszentmihalyi, author of the best selling books, *Flow* and *Creativity*. Csikszentmihalyi uses “flow” as a metaphor to describe the sense of effortless action we feel in times of peak **action**, moments when heart, will, and mind are as one in an activity...that time when our tennis serve was really grooved...or when we got a terrific piece of work done against an impossible deadline. Flow happens, he says, when there’s a clear set of goals requiring an appropriate response; when feedback is immediate; and when a person’s skills are fully involved in overcoming a challenge that’s high but manageable...when these three conditions are met, attention to task becomes ordered and fully engaged....

Then there is the Third International Mathematics and Science Study (TIMSS), perhaps the single largest endeavor in the history of educational research: tens of millions of dollars for parallel studies and testing in some 50 countries, 498 curricula and 628 textbooks analyzed, all in search of cross-national insights about science and math learning in schools. The first TIMSS report, we may note with interest, is called “Characterizing Pedagogical Flow,” and you may recall the headline that resulted last year, “Japanese Outdo U.S. Kids in Math.” But now the more fine-grained analyses are coming forth, and the story isn’t what we may have imagined. That is, Japanese eighth graders do not do better because of better-prepared teachers, smaller classes, a longer school year, less TV, and more homework. The differences trace right to the classroom, where the learning goals are clear, the topics per year are few but treated in depth, and where students learn to understand and apply through real-world problem solving and verbalization for meaning. In U.S. schools, by contrast, learning goals are diffuse, coverage is king (30–35 topics a year vs. 6–10 in Japan), textbooks get fatter by the year, and everything has to be taught and re-taught again...a picture we know all too well in American colleges.

A third TIMSS volume is now out (“A Splintered Vision”), with explicit recommendations:

- Focus on powerful, central ideas and capacities.

(continued on page 9)

(continued from page 8)

- Pursue greater depth, so content has a chance to be meaningful, organized, and linked to the student's other ideas, and to produce insight and intuition rather than rote performance.
- Provide rigorous, powerful, meaningful content-producing learning that lasts.

Archaeology

In my search for new literatures on learning, it came as a surprise to me that archaeologists were weighing in on the matter....I didn't know, among other things, that archeologists have developed quite elaborate databases encompassing every prehistoric skull found around the world, with data on its characteristics and on the surround of artifacts found with it; and that from these data it was possible to construct hypotheses not only about how earlier humans lived but about the capabilities of thought apparently available to them.

My text for this section is a wonderful book that appeared last fall, Steven Mithen's *The Prehistory of the Mind*....He works his artifacts like a detective. From them he adduces that our earliest ancestors, several million years ago, seemed to have had only a small, "general" intelligence necessary for basic survival and functioning....Much later—say, two million years ago—more specialized intelligences started to develop: first a social intelligence, then technical and natural history intelligences, and later a language intelligence. The key "finding," however, is that these were quite separate intelligences, working separately from one another. What early humans found it difficult to do, for example, was to verbalize about the improvement of a tool for an intended use in hunting...a conversation, you'll see, that would require fluid access to several domains of intelligence...and the impossibility of which explains why a basic handful of tools remained unchanged for a million years at a time. The big breakthroughs of 30,000 to 60,000 years ago—agriculture, religion, art—were to Mithen prompted by a cognitive breakthrough in which the separate "side chapels" of intelligence became accessible to one another, creating a new "cathedral-like" modern brain in which thinking across domains became possible.

I don't want to overdo the Mithen thesis; it is bold, but also a leap, and much at the mercy of new evidence. I report it in the spirit of showing, again, that there are intriguing new ways of looking at learning....

Let me call your attention to another new book, published in 1995 but just out in paper, titled *Lessons from an Optical Illusion*, by psychiatrist Edward Hundert, of the Harvard Medical School. Hundert's book is valuable because it weaves the philosophic with the neuroscientific. It considers enduring epistemological questions such as those we began with—What is knowledge? How do humans know? How does the self discover and construct the world? What is the contribution of nature and nurture? What is the mind's relationship between thoughts and things?—and takes the reader through history's conversation about these matters....Hundert then tours psychological literatures relevant to the question...dipping into linguistics, genetics, and artificial intelligence, and laying out the latest insights from brain science....

There's more to the book than this, let me say, and plenty to argue with, too...I must have marked this book in ein hundred places. On the nature vs. nurture debate, for example, Hundert explains that heredity and environment both turn out to be more determinative than we imagined, then cites Gregory Kimball's observation that asking which is more important "is like asking whether the areas of rectangles are determined by their height or their width."

What Good Teachers Know

To Anton Checkov, the artist "observes, selects, guesses, and synthesizes." I claim no "art" for this paper, but it has been selective and open to a second-guess. There's so much more to add: about "intelligence," for example, or gender-based and non-Western ways of knowing. Let me press on, though, to Checkov's fourth charge, synthesis.

In the interests of synthesis, I introduce a still-further way of looking at learning, this from a new breed of researchers working in K-12 settings in search of a "wisdom of practice," that is, for what best teachers in real classrooms do with actual

(continued on page 10)

SITES TO SEE

Getting Some Background on XML

<http://www.sciam.com/1999/0599issue/0599bosak.html#link1>
<http://web.bryant.edu/~nhannon/xbrl/xml.htm>

Those interested in building some background knowledge about XML (eXtensible Markup Language) might consider starting with Scientific American's article "XML and the Second-Generation Web" by Bosak and Bray (top link above), then moving on to the XBRL Education Resource Center's collection of overview materials at the second link above (coordinated by Neal Hannon at Bryant College).

FEI Research Foundation Electronic Newsletters

<http://www.fei.org/info/about2.cfm>

The Financial Executives International Research Foundation, which addresses issues for financial executives through full-length studies and executive reports, is offering new electronic products:
Private Net—a monthly electronic newsletter covering issues of concern to private companies.
FEI TechKnowledge—a monthly electronic newsletter covering IT developments of note to financial executives.
Global Update—a quarterly electronic newsletter investigating the ever-changing scene in international finance.

IDEA Papers

<http://www.idea.ksu.edu/products/Papers.html>

IDEA Papers are small works, usually 4-6 pages, addressing a wide variety of faculty development and evaluation issues, made available by The IDEA Center. Topics include summaries of research on the effectiveness of student ratings, motivating students, effective grading, developing syllabi, building students' writing skills, encouraging students' critical-thinking skills, and many others. Most papers are downloadable in full text.

Closeout Sale for Faculty Development Bookstore

See page 13

New Conversations about Learning

(continued from page 9)

students. The basic idea here is that good teachers, like “reflective practitioners” in other professions, constantly test, adjust, and reframe their models of practice on the basis of experience and reflection... study what they do, and you’ll create new knowledge for effective practice more widely.

But how might the “craft knowledge” of teachers stand in summary of the neuroscientific and related findings recounted in this paper? It can’t fully, of course. Yet the two ought to be similar and close in spirit, since...every perceptive teacher is in fact an observer of brain functioning, ever testing and adjusting on the basis of what works with students. In fact, I’d be suspicious of any neuroscientific theory of teaching that was much at variance with what best teachers already knew and did.

All of this is by way of introducing an exercise I conducted with university faculty earlier this year that attempted to capture a “wisdom of practice” out of the “powerful pedagogies” that have sprung up on campus in recent years. You know these pedagogies—some old, some new, all of them with a following, some of them with a research basis:

- collaborative learning
- undergraduate research
- cooperative learning
- senior capstones
- problem-based learning
- portfolios
- service learning
- journals
- case-method teaching
- multicultural learning
- peer-based methods
- leadership training

Virtually all of these approaches were fashioned by classroom teachers as a

response to real problems with real students; they weren’t made up by researchers. So the question becomes, “What are the common (if tacit) assumptions these pedagogies make about learning?” Looking at the bunch of them, I asked in the exercise, what can we infer about their view of how students learn?

The answers were these: The more a teacher can emphasize...learner independence and choice; intrinsic motivators and natural curiosity; rich, timely, usable feedback coupled with occasions for reflection; and active involvement in real-world tasks emphasizing higher-order abilities done with other people in high-challenge, low-threat environments that provide for practice and reinforcement...the greater the chances he or she will realize the deep learning that makes a difference in student lives.

In Sum: Cycles of Learning

Most of you will be familiar with David Kolb’s “learning cycle,” which he introduced in the early 1980s. It’s a diagram with arrows around a circle, showing that learning occurs when an act or experience is followed by feedback, which is then reflected on, leading to new understanding, and from there to revised action. In a lifelong, continuous learner, that cycle—act, feedback, reflection, act again—is recursive and never ending.

Kolb’s model, of course, doesn’t capture the whole of learning...it doesn’t by itself get into the kind of “double loop” learning that Chris Argyris showed as necessary for the transformation of mental models, for example. That said, the model nonetheless captures an important insight about learning as a process.

To elaborate with an example, I doubt anybody will ask me to give this presentation again. Nevertheless, if I had that chance and wanted to do it better, what I would need is feedback, which would have to be concrete, usable, and credible, from parties or sources I trusted. But feedback alone does not change behavior, a point proved by a hundred studies. What I’d need to do is to engage that feedback, to reflect upon it; and the

most powerful kind of reflection I could do would be with other people...Even there the cycle doesn’t stop, because I need the intent and resolve to improve, to use my new understanding in that next presentation. The whole aim of the cycle, then, is Ted’s learning, that the second time around I’ll be smarter and better at this talk.

Kolb’s learning cycle is an interesting, persuasive representation of individual learning. It is also a representation of assessment itself. Assessment is a process in which rich, usable, credible feedback from an act—of teaching or curriculum—comes to be reflected upon by an academic community, and then is acted on by that community—a department or college—within its commitment to get smarter and better at what it does.

Kolb’s learning cycle was conceived with individual learning in mind. But how does an organization learn? How does my department or college get smarter and better over time at prompting appropriate learning in students?

And the answer is, we learn as I learn. That is, a faculty gets smarter and better at its tasks by systematically collecting feedback, reflecting on it, and using the resulting understanding to enact next cycles of work...

Think continuous improvement. CQI and assessment are alike in this regard: they are acts of learning in themselves, and the key to prompting the deep learning we want for the students we serve.

The complete bibliography is available at <http://accounting.rutgers.edu/raw/aaa/facdev/newconversations.htm> ■

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American Accounting Association 2002 Annual Meeting Hotel Information

The American Accounting Association's 2002 Annual Meeting will be held at the San Antonio Marriott Rivercenter and the San Antonio Marriott Riverwalk in San Antonio, Texas.

When making your reservations, it is important to identify yourself as an attendee of the American Accounting Association Annual Meeting. Rates for Annual Meeting attendees are guaranteed only through July 8, 2002. Reservation departments are generally open 24 hours. The hotel may require a room deposit. Following are the special hotel rates being offered for the Annual Meeting.

San Antonio Marriott Rivercenter (co-headquarters)

101 Bowie Street

San Antonio, TX 78205

(210) 223-1000

San Antonio Marriott Riverwalk (co-headquarters)

711 East Riverwalk

San Antonio, TX 78205

(210) 224-4555

Rates at both hotels are as follows:

Single/Double - \$136.00

Triple - \$151.00

Quad - \$166.00





香港城市大學
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Department of Accountancy – Vacant Faculty Positions

City University of Hong Kong (CityU) is a leading university in the Asia Pacific region, with a student population of about 18,500. CityU is committed to excellence in teaching and research as well as to maintaining close ties with commerce and industry. The Faculty of Business is proud to be the largest business school in Hong Kong with over 170 faculty members within its six academic departments. All six departments are well known in the business community for their professional standing and academic reputation.

The Department of Accountancy is one of the six departments in the Faculty of Business. It has 31 full time faculty members and 7 administrative staff. Our Department provides state-of-the-art accountancy education with a professional emphasis. Amongst the Department's achievements is the 2000 CityU Award for "Rewarding Academic Departments for Maximizing Students' Learning", and its **recent international research ranking as No. 4** alongside Ivy League Schools in a survey of the Top 5 international refereed journals in 2000. We offer two new unique interdisciplinary undergraduate programmes namely BBA Accountancy and Management Information Systems and BBA Accountancy and Law, and the new postgraduate programme Master of Arts in Professional Accounting and Information Systems.

One of the significant developments in our Department is the establishment of an interdisciplinary *Accounting & Corporate Law Centre*, headed by **Professor Ferdinand A Gul**, Professor (Chair) of Accounting. The mission of this Centre is to identify key issues and problems and undertake collaborative research, which will provide solutions and prescriptions for policy makers in Hong Kong, the Chinese Mainland and the region. The Centre publishes the "*Asia-Pacific Journal of Accounting & Economics*" (APJAE) since 2000 (2 issues a year), with Professor Ferdinand A Gul and Professor Dan Simunic as Co-editors and Professor Katherine Schipper and Professor Ross Watts as consulting editors. Our current research projects address significant corporate governance issues in Hong Kong, Chinese Mainland and the region.

Information and Application

The Department is now inviting applications for the positions of **Professor/Associate Professor/Assistant Professor [Ref. B/479/47] tenable from September 2002/January 2003**. Salary will be commensurate with experience and will be in the range of US\$79,600 – US\$160,600 per annum, with Professor receiving a salary of not less than US\$120,000 per annum. Further information on the posts, the Department and the University can be obtained through the University website at www.cityu.edu.hk.

Pushing Accounting Frontiers



Closeout Sale for Faculty Development Bookstore

The Faculty Development Bookstore is closing and the AAA is holding a closeout sale on remaining titles. Quantities are limited. Books can be ordered online at <https://rarc.rutgers.edu/aaa/facdev.htm>. You may also fax the form below to Linda Watterworth, Education Project Manager, at fax (941) 923-4093, or contact Linda at (941) 556-4118 or linda@aaahq.org.

Remaining Titles	Price
<i>Advice for New Faculty Members</i> Robert Boice	\$24.00
<i>Discussion as a Way of Teaching</i> Stephen Brookfield and Stephen Preskill	\$28.00
<i>Interactive Learning: Vignettes from America's Most Wired Campuses</i> David Brown, Editor	\$26.50
<i>Teaching on Solid Ground</i> Robert Menges, Maryellen Weimer and Associates	\$34.00

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City University of Hong Kong is a young and dynamic institution directly funded by the Government of the Hong Kong Special Administrative Region through the University Grants Committee (Hong Kong). Its strategic plan is an ambitious one, reflecting its aspirations to become one of the leading universities in the Asia-Pacific region by achieving excellence in teaching and research. The student population for 2001-2002 is approximately 18,500 (11,800 full-time and 6,700 part-time). The medium of instruction is English.

Applications are invited for the following headship appointment :

Head of Department of Accountancy [Ref.B/502/00]

The Faculty of Business has well-established undergraduate and postgraduate degree programmes, and an increasing number of students registered on the MPhil and PhD research degree programmes. It comprises six departments and is one of the largest Faculties of Business amongst the tertiary institutions in Hong Kong. Its mission is to be a centre of academic and professional excellence dedicated to meeting the educational needs of the New Economy in e-business world. In doing so it creates a climate of scholarship and high academic endeavour which challenges academic staff to excel in their chosen fields, in teaching, research and consultancy.

The Department of Accountancy is one of the six departments in the Faculty. It has acquired a leadership position in accounting education, professional training and accounting research in Hong Kong. Its teaching specialisms embrace the fields of financial accounting, auditing, managerial accounting, taxation, company secretaryship and financial management. Its research focus recognizes the economic dimensions of accounting and auditing with special interest in the Asia-Pacific region.

Amongst the Department's achievements is its recent international research ranking as No. 4 alongside Ivy League Schools in a survey of the Top 5 international refereed journals in 2000. The interdisciplinary Accounting and Corporate Law Centre strengthens and consolidates research and teaching in the area of Corporate Governance in the region.

Qualifications for Appointment

The Head of Department will be expected to provide strong academic leadership in the development of the teaching and research in the Department. Candidates should possess strong academic and professional qualifications, substantial relevant experience in tertiary education and a successful record of research and scholarship. Candidates will also be required to demonstrate an ability to give academic and managerial leadership in the Department.

The University also accepts nominations and reserves the right not to fill the position.

Salary and Conditions of Service

The successful candidate will be offered appointment to an academic rank commensurate with the appointee's qualifications and experience, up to the professorial level of a salary not less than HK\$107,550 per month. (Exchange rate: US\$1 = HK\$7.8 approximately). The appointment will either be on superannuable terms with provision for superannuation benefits, or on fixed-term contract with contract-end gratuity. Concurrently, the appointee will be offered the headship appointment for an initial term of three years. Generous fringe benefits include annual leave, housing, medical and dental schemes and passage allowance where applicable.

Application and Information

Information on the post and the University is available on the University's World Wide Web page <http://www.cityu.edu.hk> or the University's listserver accessed by E-mail at hrmail@cityu.edu.hk, or from the Human Resources Office, City University of Hong Kong, Tat Chee Avenue, Kowloon, Hong Kong (Fax : (852) 2788 1154 or (852) 2788 9334/ E-mail:hrrecrut@cityu.edu.hk). Please send nomination or application in the form of an application letter enclosing a current curriculum vitae to the Human Resources Office by **31 January 2002**. Please quote the reference of the post in the application and on the envelope. Further information can be obtained from Prof. L.K. CHAN, Dean of Faculty of Business at Fax No. (852) 2788 7182 or E-mail: fbsearch@fb.cityu.edu.hk.

A Few Words from the Executive Director

For most of my life I lived in the Northeast where winter declares itself with a blast of freezing wind, ice, and snow. Here in Sarasota, Florida, where the AAA's administrative headquarters are located, the signs of changing seasons are more subtle—winter brings a bit less rain, some cooler nights, and Gulf water just a bit too cold for swimming.

The “seasons” of the global economy are less predictable but much more visible. Every business, every college, and every association must foresee and prepare for the storms, the droughts, and even the earthquakes that can strike without warning.

In its 85-year history, the American Accounting Association has endured many such downturns. Today, we are focusing on those programs and activities that provide the most value to members at the lowest cost, as well as on those programs that cover their costs and generate surpluses to help support other AAA activities.

In good times as in bad, the AAA operates efficiently compared with similar associations. We rely much less heavily on member dues—dues cover 22 percent of our expenditures compared with an average of 36 percent for other educational organizations and 43 percent for nonprofit associations of all kinds. The share of AAA expenditures that goes to staff salaries is 38 percent less than for most educational associations and 42 percent less than for nonprofits overall. Because we run a lean shop at all times, further cutbacks are difficult, though essential, to cope with economic stress.

Over the past year, we have cut staff levels by 18 percent while adding to our publications program an additional journal (*Accounting in the Public Interest*); two new monographs (one with CD-ROM); Toolkits on such topics as faculty evaluation, program assessment, active learning, and program assessment; additional working papers collections for Section meetings; and the biweekly electronic newsletter *Leadership Express* issued to Academic Partner schools. In the first two months of this fiscal year, staff converted over 1,000 articles to our newly enhanced electronic publications system, which now covers all AAA and Section journals, newsletters, monographs, and other publications. These electronic publications are available to members, libraries, and others on a subscription, free-trial, and pay-per-view basis. Other cuts affecting staff costs included a reduction in dental benefits, reduced travel to the Annual and Regional meetings, and strict controls over supplies, training, and expedited mailing services.

The AAA now has 16 staff members—only 3 more than a decade ago when we had no web site, no internal I.T. responsibilities, fewer journals, fewer newsletters, fewer meetings, and fewer committees and programs. We now update our web site weekly, issue hundreds of emails from dozens of officers to thousands of members, and plan and coordinate many more Section and Region meetings. Staff are working longer and harder, but we enjoy dealing with AAA members and want to do our best to help in your careers wherever we can. I have worked with some talented and dedicated teams throughout my career, but I am

especially proud to be associated with these 15 colleagues at the AAA. We may not be able to reach all our goals with our limited resources, but it will not be for lack of trying.

Programmatically, the Association is also cutting back to “hunker down” in the face of economic uncertainty. We have eliminated the Doctoral Fellowships program, Distinguished International Lecturers in Accounting, Benchmarking, Corporate Accounting Policy Seminars, the Member-Get-a-Member-program, membership and publications exhibits at Regional meetings, Globalization conferences, and the Faculty Development Bookstore. (See page 13.) Some of these program changes will generate immediate savings; others have some shutdown costs but will reduce expenditures in future years.

How did the Executive Committee decide which programs to terminate and which to continue? They focused both on finances and on value to members. Where other programs and organizations now provide more support than in the past—such as individual universities for doctoral fellowships, the AACSB for benchmarking and reporting services, and various international exchange programs for lecturers and visiting professors—the Executive Committee felt retrenchment was justified. Where the financial costs of an activity exceeded its projected return—such as with the Member-Get-a-Member program—those resources were freed up for higher priority activities.

As you might expect from a group of accountants, the AAA is in an enviable financial position. Our reserves as a multiple of expenses are 75 percent higher than those of most nonprofits and more than double those of educational organizations overall. With continued prudence and careful planning, the Association will emerge strong and healthy from the economic conditions that now prevail.

Winter is a natural pruning mechanism. When spring comes, trees and bushes that have lost their weakest limbs can generate larger, more healthy and numerous buds on the healthy limbs that remain. Every season contains the seeds for the next. When economic conditions warm again, the AAA will be ready to stretch forth and further enhance the value its programs offer to educators and researchers worldwide. Leaner, more focused on self-sustaining and popular activities like meetings and journals, and eager to gauge member preferences to guide future program development, the AAA will come through this economic winter strong, united, and dedicated to enhancing accounting and business education season after season after season, no matter how cold and how long the winter has been. ■



Craig Polhemus

(electronic file updated January 17, 2002)

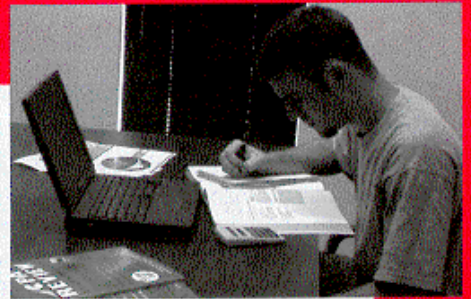
AMERICAN ACCOUNTING ASSOCIATION

5717 Bessie Drive
Sarasota, Florida 34233-2399
Phone: (941) 921-7747 ▪ Fax: (941) 923-4093
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