

President's Message

Making new friends and exchanging ideas with scholars, industry leaders, and policy makers around the world is by far the best part of being AAA President. Since I learned that I would become President in early 2001, I have given over 25 presentations at AAA meetings and international forums and attended several other meetings. At each of these events, I have learned considerably more than I have contributed. I just returned from a three-week trip to China that was particularly enlightening and I would like to share some of the highlights of this visit in this message.

While in Hong Kong for nine days, I participated in the 9th World Congress of Accounting Educators, the 16th World Congress of Accountants, a management forum sponsored by Dow Jones, and a teaching workshop at Hong Kong Polytechnic University. Judy Tsui, the AAA International Vice President, was my unofficial Hong Kong host and she went out of her way to make my visit memorable. As an aside, Judy is planning a plenary session and follow-up panel discussion for the Annual Meeting in Hawaii that will focus on the extraordinary accounting changes that have occurred during the past decade in the People's Republic of China. Having witnessed Judy's organizational skills and the dramatic progress in Chinese accounting practice, research, and teaching, I have very high expectations for these sessions.

The 9th World Congress of Accounting Educators was jointly organized by the International Association for Accounting Education and Research (IAAER) and the Hong Kong Academic Accounting Association (HKAAA). Every five years the World Congress of Educators convenes and this year it attracted over 1,000 scholars from over 60 countries. The theme for the Congress was Accounting Education and Research Challenges in the New Millennium.

Simon Ho of The Chinese University of Hong Kong, who chaired the Organizing Committee, deserves special kudos for hosting a highly successful conference that featured 19 educational or technical panels and over 150 research paper presentations. Panel topics included e-learning and teaching, teaching ethics in accounting curriculum, accounting education reforms, training future accounting educators, impact of globalization on public sector accounting, accounting development in Russia and East Europe, new perspectives on auditor independence, value creation and performance measurement, globalization of corporate governance, research in Chinese accounting, Chinese culture and accounting, and corporate reporting on the Internet and continuous reporting.

I participated in an IAAER/AAA globalization roundtable that was organized by Bel Needles and Judy Tsui. Steve Albrecht gave a stimulating opening speech for this session that framed the issues for subsequent discussions. Educators from Thailand, China, Japan, Mexico, Zimbabwe, and Eastern Europe followed Steve with presentations that highlighted the special challenges that are confronted by practitioners and educators in

developing countries and the efforts that are being taken to meet them. The ensuing discussion was quite enlightening with over 40 participants from approximately 20 countries providing diverse perspectives. The next day, I joined Steve and Gary Sundem on a panel that considered the need for reforms in accounting education in response to the recent scandals and enrollment declines. Steve argued persuasively for putting more emphasis on teaching fraud, Gary suggested several insightful changes for teaching managerial accounting, and I repeated the case I made in the Fall *Accounting Education News* for teaching concepts and frameworks that are robust enough to accommodate recent events and circumstances. I also attended some very informative sessions during the Congress and had numerous stimulating conversations with educators from Australia, Canada, China, England, Ireland, Italy, Japan, South Africa, Russia, and elsewhere that greatly broadened my perspective on international issues.

The second conference I attended in Hong Kong was even more stimulating. Every five years the International Federation of Accountants (IFAC), which has 156 member organizations in 114 countries representing over two million accountants, organizes a World Congress of Accountants. In November, over 5,000 leading government officials, policy makers, practicing accountants, and educators from around the world convened in Hong Kong for the 16th such meeting. Co-organized by the IFAC and the Hong Kong Society of Accountants, the theme of the Congress was Knowledge-based Economy and the Accountant.

I was extremely honored to be a plenary speaker at this prestigious event. I was also quite humbled considering that the other speakers included many prominent dignitaries such as Brian Blood, the President of CPA Australia; Samuel Dipiazza, the

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G. Peter Wilson

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Outstanding Accounting Educator Awards

The 2003 Outstanding Accounting Educators are Ray J. Ball and James C. McKeown. 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 2003 in Hawaii.

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
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

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Correction

In Volume 30, Issue No. 5, Fall 2002 *Accounting Education News*, the incorrect photo for Jerry Feltham was inadvertently published. Jerry Feltham is pictured here.



Ray Ball

Professor Ray Ball is the Eli B. and Harriet B. Williams Professor of Business in the Graduate School of Business, University of Chicago. He is a pioneer in accounting research, having published over 60 articles and four books, and is the co-author the first paper to receive the AAA seminal contributions to Accounting Literature Award (Ball and Brown 1968), arguably the most cited paper in accounting. Professor Ball is the current co-editor of *Journal of Accounting Research*, the former

editor of the *Journal of Accounting and Economics*, the founding editor of the *Australian Journal of Management*, and the associate editor for several finance and banking journals. In addition to his outstanding research record and editorial services to the profession, he has received numerous teaching awards and has organized the doctoral consortium at the European Accounting Association annual meetings for more than ten years. ■



Jim McKeown

Professor Jim McKeown is the Mary Jean and Frank P. Smeal Chaired Professor in Accounting at The Pennsylvania State University. He has published over 50 articles, influencing fields as diverse as accounting theory, research methods, and financial forecasting. Perhaps unparalleled, Professor McKeown has chaired 46 doctoral dissertations at the University of Illinois and the Pennsylvania State University and has served on numerous

other dissertation committees. Notably, these dissertations covered a breadth of topics as well as research methods ranging from experiments to analytical modeling. Professor McKeown is also known for his outstanding and significant contributions to undergraduate accounting education. In addition, he serves as associate editor for *The Journal of Quantitative Finance and Accounting* and is, or has been, on the editorial boards for *The Accounting Review*, *Contemporary Accounting Research*, and *Journal of Accounting, Auditing, and Finance*. ■

Former Outstanding Accounting Educator Award Recipients

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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

2002—Jacob G. Birnberg, University of Pittsburgh and Robert E. Jensen, Trinity University ■

President's Message

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CEO of PricewaterhouseCoopers; Xiang Huaicheng, the Minister of Finance of the People's Republic of China; Zhu Rongji, the Premier of the People's Republic of China; Katherine Schipper, the Financial Accounting Standards Board; Andrew Sheng, the Chairman of the Hong Kong Securities and Futures Commission; Sir David Tweedie, the Chairman of the International Accounting Standards Board; Paul Volker, the former Chairman of the Federal Reserve Board; and Zhou Xiaochuan, the Chairman of the Securities Regulatory Commission of the

People's Republic of China. Our speeches can be found at the website for the 16th World Congress of Accountants: <http://www.wcoa2002.com/index2.htm>.

My presentation was titled Educating for Life-Long Learning. Consistent with the conference theme, I argued that in a knowledge economy, where the currency of the realm is what you know, we are all teachers and we are all students. I discussed three essential features of educational experiences that aim to promote life-long learning in accounting, including college courses, corporate educational programs, and

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CALL FOR PAPERS

Issues in Accounting Education

Special Edition on Professionalism and Ethics

The American Accounting Association requests submissions to be published in a special edition of *Issues in Accounting Education*. The submissions must address some aspect of professionalism and ethics and may be in financial accounting, managerial accounting, international accounting, auditing, systems, or tax. The format of submission is open. Papers may take the form of descriptions of class projects, games, cases, or other types of educational resources. Instructional resources designed for any level, sophomore through graduate, will be considered. The overriding requirement is that the reader will be provided with ideas or materials about professionalism and ethics that he or she can take into the classroom.

Linda Thorne, York University, and James Gaa, University of Alberta, will serve as special editor and consulting editor, respectively, for this issue. Publication date for the special edition will be November 2003. To be guaranteed consideration, submissions must be received by May 31, 2003. Papers submitted expressly for the special edition should so state in the cover letter. All policies and procedures as outlined in the journal will apply.

Submissions should be sent to:

Thomas P. Howard
Von Allmen School of Accountancy
Gatton Business and Economics Building
University of Kentucky
Lexington, KY 40506-0034
Email: howard@uky.edu ■

CALL FOR PAPERS

Contemporary Accounting Research **Conference 2003**

Building on the successful diversity achieved at the 16th and 17th Conferences, CAR invites research papers in any area of accounting research, broadly defined (financial, managerial, assurance, and tax) and employing any method (analytical, archival, case, empirical, and survey). The 18th conference will be held in Toronto, Ontario, November 8–9, 2003. Submissions to the conference also constitute submissions to CAR and should arrive at the CAR office no later than April 25, 2003. For more information, please go to the AAA web site and click on the Calls for Papers button and then click on 2003 Contemporary Accounting Research Conference. ■

CALL FOR PAPERS

Financial Reporting and Business Communication **Seventh Annual Conference**

The Financial Reporting and Business Communication Seventh Annual Conference will be held at Cardiff Business School on July 3–4, 2003. Papers are invited on all aspects of Financial Reporting and Business Communication. Additional information is available at http://www.cardiff.ac.uk/carbs/conferences/frbc_2003/index.html ■

CALL FOR SUBMISSIONS

Financial Accounting and Reporting Section **2003 Best Dissertation Award**

The Financial Accounting and Reporting Section gives a Best Dissertation Award each year to recognize the author of an outstanding financial accounting/reporting dissertation completed during the previous year. In selecting the award recipient, the Awards Committee will consider the importance of the financial accounting/reporting issue, the quality of execution of the study, and new insights gained from the research. The Best Dissertation Award carries with it a \$1,000 cash prize for the winner and a suitably engraved plaque for both the winner and his/her dissertation chair. The winner will be announced and recognized at the Section's meeting during the AAA Annual Meeting. Detailed criteria and instructions are available on the AAA web site. Click on the Awards button and then under AAA Section Awards click on Financial Accounting and Reporting Section Best Dissertation Award. ■

CALL FOR BOOK REVIEWERS

Issues In Accounting Education

Book reviews serve an important purpose in our discipline. They bring books to the attention of the readers, and often help form book adoption decisions. *Issues in Accounting Education* publishes reviews of accounting books and contributes to the growth of the profession. Given our large number of newly published accounting textbooks, we need many reviewers to complete this task. Please inform me if you wish to review accounting books, and, if so, list your area(s) of interest (e.g., financial, managerial, tax, or auditing).

Thank you very much for your time and consideration.

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CALL FOR NOMINEES

Notable Contribution to Management Accounting **Literature Award**

The Management Accounting Section of the AAA is pleased to invite nominations for its Notable Contributions to Management Accounting Literature Award. Consideration shall be given to books, monographs, and journal articles on management accounting topics published within the past five calendar years.

All nominations must be received by March 1, 2003. For more information, from the AAA homepage, click on the Awards button and then click on Notable Contribution to Management Accounting Literature Award. ■

Doyle Z. Williams Honored by AICPA

The American Institute of Certified Public Accountants (AICPA) has awarded the Gold Medal for Distinguished Service, the AICPA's highest award, to Doyle Z. Williams, University of Arkansas.

The award is given for recognition of a person whose influence on the profession as a whole is distinguished when compared with other contemporary leaders. Nominations are sought from members of the awards committee, recent past chairs of the Institute's board of directors, past award winners, management staff of the AICPA, and other knowledgeable sources. Selection criteria include quality and length of service, motivation, and influence and personal attributes. Established in 1944, this is the fifth time that the Gold Medal has been given to someone in the field of education.

For more information, go to the AAA news archive web site at <http://accounting.rutgers.edu/raw/aaa/newsarc/doylewilliams.htm>. ■

Cecil A. Moyer

Past President of the AAA, Cecil Moyer, passed away on Tuesday, December 10, 2002.

Mr. Moyer received his bachelor's degree from Miami University of Ohio, and master's and doctoral degrees from the University of Illinois. A member of the University of Illinois faculty since the 1930s, he was the first head of the Department of Accounting. He also served as the Weldon Powell Professor of Accountancy from 1972–73. He co-authored, edited, or contributed to several books including *Fundamentals of Accounting*, *Fundamental Principles of Accounting*, and *Accounting: Basic Financial, Cost and Control Concepts*. Numerous articles were also published in *The Accounting Review* and the *Journal of Accountancy*. In addition to his term as AAA President in 1957, he was also Vice President and served on the Executive Committee as well as chairing several AAA committees. Mr. Moyer was an Urbana alderman from 1939 to 1951 and continued to serve on several commissions. He was president of Illini Publishing Co. from 1944 to 1951. ■

UNIVERSITY OF NEW ORLEANS ACCOUNTING PROFESSOR HONORED BY STATE CPA SOCIETY

The Society of Louisiana CPAs (LCPA) recently presented Dr. Samuel J. Lambert III, CPA the LCPA's Lifetime Achievement in Accounting Education Award. Presented jointly by the LCPA and the American Institute of Certified Public Accountants (AICPA), this prestigious award recognizes accounting educators whose professional contributions deserve commendation. Award recipients must distinguish themselves as outstanding classroom educators, participate in scholarly research, and contribute to professional organizations.

Dr. Lambert has been a full-time faculty member of the University of New Orleans' Department of Accounting since 1984. He currently is the Oil and Gas Professor of Accounting. Prior to joining UNO, Dr. Lambert served on the faculty of the University of Nebraska–Lincoln.

In addition to his involvement with professional associations such as the AICPA, the American Accounting Association, and the Academy of Accounting Historians, Dr. Lambert serves on UNO's University, College of Business, and Department Curriculum committees.

As recipient of the LCPA's Lifetime Achievement in Accounting Education Award, Dr. Lambert will now be nominated for the 2003 AICPA National Lifetime Achievement in Accounting Education Award. ■

Invitation to Volunteer for Committees

AAA President William L. Felix, Jr. is filling AAA committee assignments for 2003–2004. If you are interested in serving on a committee, please send contact information (name, affiliation, address, phone, fax, and email) with any specific committees of interest to:

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Email: wfelix@bpa.arizona.edu

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

Intensive Workshop on Teaching AIS REA Basic School — June 1–6, 2003 at Michigan State University Offered by the American Accounting Association

The success of participants in last summer's successful REA Basic School has convinced us to offer the workshop again in 2003.

Purpose and Audience: Increasing the technical content of accounting information systems (AIS) classes and increasing the computer science skills of relatively new AIS teachers are important goals of the workshop. Attendees should be faculty who will teach an AIS class, or modules of systems content in other classes, during the 2003–2004 academic year and are committed to doing it with a strong enterprise modeling orientation. The course is aimed at people who will use what they learn to make significant changes in the way they teach. Faculty will leave the workshop with both new skills, and cases and other materials they can use right away to incorporate new content into their classes.

Content: With a strong business process view and enterprise value chain emphasis throughout, and a significant e-commerce collaboration emphasis toward the end, the workshop will concentrate heavily on hands-on development of semantic modeling skills. Workshop content will be close to the course outline you can find on lead instructor, Bill McCarthy's (Michigan State University), website for ACC 321 at <http://www.msu.edu/user/mccarth4/teaching/index.html> (click on new syllabus for 2002).

Format: You may have heard stories of the intensive schedule from last year's participants—we will be reformatting to allow more time for skill building and team work. Days will be long but rewarding. The schedule will be a full and intense six-day experience, with course elements scheduled for mornings, afternoons, and evenings.

If you are a new AIS teacher or an experienced AIS teacher who is looking for a new challenge, this summer program may be for you.

See <http://aaahq.org/facdev/AIS> for additional information. ■



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 among the top 3 in the Asia-Pacific region by *Asia Inc.* between 1999 and 2001. The Department of Finance and Accounting currently has over thirty faculty members and many hold doctoral degrees from leading schools including Carnegie-Mellon, New York, Berkeley, North Carolina, Michigan, Wharton, and Yale. Details about NUS and the Department can be found in our web site: <http://www.bschool.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 Accounting, Auditing, and Finance*, *Journal of Accounting and Public Policy*, *Journal of Business*, *Journal of Business Finance and Accounting*, *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 Trevor Wilkins, Head of Department, Department of Finance and Accounting, National University of Singapore, 1 Business Link, Singapore 117592 or via e-mail at fnbhead@nus.edu.sg. Short-listed candidates will be invited for campus visits.

Discussion as a Way of Teaching (and how lectures can build discussion skills)

In excerpts below from Chapter Three of their book Discussion as a Way of Teaching, Stephen Brookfield and Stephen Preskill suggest some tips for preparing for discussion-based classes. Focusing particularly on tools and techniques to encourage both critical thinking and democratic discussion, the authors also discuss how courses taught primarily in a lecture format can build students' skills for learning through discussions.

Teachers cannot expect students to share a common understanding of the term discussion. Nor can they assume that students have any positive disposition toward the method. In fact, many students will actively resist discussion and do their best to undermine it with sarcasm, silence, or acting out for the benefit of peers. They may have learned from past experience that supposedly democratic discussions are often a thin veneer for maintaining a more traditional (teacher-in-control approach through an apparently new method) ... teachers cannot expect that students are ready and willing to engage in discussion, much less able to do so ... Learning the dispositions and practices of democratic talk takes time and effort. Given that engaging in critical discussion is difficult, how can we help people learn to do this sooner rather than later? One of the keys to good discussion is preparing [adequately] for what lies ahead ... we offer a number of suggestions on what might be done before the discussion begins to prepare people for (critical discussion). (p. 46)

Use Lectures to Model Democratic Talk

One of the traps that advocates of discussion methods often fall into is setting up a false dichotomy between

lecturing and discussion ... If you lecture, so their argument goes, you only serve to confirm your authoritarian, demagogic tendencies. This is a disservice to well-intentioned colleagues and a gross misunderstanding of pedagogical dynamics ... We believe this pedagogical bifurcation is wrong. Lectures are not, in and of themselves, oppressive and authoritarian ... Similarly, discussions are not, in and of themselves, liberating and spontaneous ... Instead of reducing questions of pedagogical method to a simplistic dichotomy—discussion good, lecture bad—we see these two methods as complementary ... We want to argue that lectures can provide a wonderful opportunity for teachers to model the ... dispositions they wish to encourage in discussion. Here are some ideas on how this might happen: (pp. 45–46)

- *Begin every lecture with one or more questions that you're trying to answer.* Posing these questions at the outset ... means you frame the lecture as part of your continuous effort to make sense of a subject [suggesting] that you see education as a never-ending process of inquiry in which you are constantly trying to come to a point of greater understanding ... If students are used to you opening all your lectures by raising a series of framing questions, they'll be more accepting when you frame discussions around a question or questions to be explored. (p. 46)
- *End every lecture with a series of questions that your lecture has raised or left unanswered.* Lecturers are often told that the golden rule of effective lecturing is to "tell 'em what you're going to tell 'em, tell 'em, and then tell 'em what you've told

'em." The problem with this rule is that it presents the lecture as a statement of indisputable truth. Doing this is inimical to intellectual inquiry. In particular, ending with a summary of what's already been said establishes a sense of definitive closure—the last word on the subject ... We believe that good lecturers should end their presentations by pointing out all the new questions that have been raised by the content of the lecture and also by pointing out which of the questions posed at the start of the lecture have been left unanswered or been reframed in a more provocative or contentious way. This prepares students for the practice we advocate of ending discussion sessions by asking students to volunteer the questions the discussion has raised for them (rather than by giving a summary of "what we've learned today in our discussion").

If possible, lecturers should spend the last ten minutes of a lecture asking students to write down the questions the lecture has raised for them and then find a way to make some of them public. Students can be asked to announce their questions to the whole class, to share them in groups of two or three, or to write them down, pass them to the lecturer, and have the lecturer read out a random selection. (Students might also post questions to the class website after each lecture.) (p. 46)

- *Deliberately introduce periods of silence.* One barrier to good discussion is people's belief that conversation means continuous talk. We believe that periods of reflective silence are as integral to good

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Discussion as a Way of Teaching

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discussion as the most animated speech. Participants in discussion must feel comfortable saying, "I need to think about that a minute or two before I respond," and then be ready to take that time to think before speaking. Others in the group should not feel they have to fill this "vacuum" of silence with speech. They need to learn that silence does not represent a vacuum in discussion. Rather, it signifies a different but equally significant and intense engagement with the subject of discussion ... Lecturers can prepare students for periods of reflective silence in discussions by introducing such silences into their lectures. They can tell students they need a minute to think about what they want to say next and then take that full minute. After every twenty minutes or so of uninterrupted lecture, they can call for three to five minutes of silent reflective speculation. During this time students can think about the preceding twenty minutes and write down the most important point they felt was made, the most puzzling assertion, or the question they would most like to ask. At the end of these few minutes of silent reflection, students can spend a couple of minutes sharing their ideas in pairs or triads, volunteer to announce their ideas to the whole class, or write them down and pass them to the lecturer, who will read out a random selection. (p. 47).

- *Deliberately introduce alternative perspectives.* Participating in discussion involves exposing oneself to a variety of alternative ideas and perspectives. We can use lectures to model this willingness to consider different viewpoints seriously and nondefensively. One way to do this is to present as part of our lecture any arguments that counter our own assertions. A dramatic and theatrical approach is to state your opening position while you stand in

one part of the room and then to move to another part of the room, look back at where you were standing, and direct a second set [counterarguments or rebuttals] to that spot. When you do this, you address your imaginary other selves by name, saying things like "Stephen, what you're omitting to mention is ..." or "Of course, Stephen, you could pursue a very different line of reasoning if you argue that ..." Another approach is to bring in colleagues (or other guests) who disagree with your presentation and give them some time to speak their views. By listening respectfully and then following their presentations with a brief period of discussion in which you model and explore your differences, you model the kind of respectful attention to diverse perspectives that you hope will be paralleled in students' discussions. (pp. 47–48)

- *Introduce periods of assumption hunting.* One of the purposes of discussion is to encourage critical thinking, which involves students in identifying and scrutinizing the assumptions that inform their ideas and actions. We can show students what this looks like by first introducing periods of "assumption hunting" into our lectures. These are moments when we stop professing what we believe and spend a few minutes in a "time-out" compiling the assumptions on which our beliefs rest and musing on how we might investigate them. We can do this by musing aloud in front of our students. When students see us identifying our assumptions and subjecting them to critical scrutiny, it gets them used to the idea that doing this is a regular part of discussion.
- *Introduce buzz groups into lectures.* Students can begin to acquire the habit of discussion by participating in brief buzz group sessions during lectures. Buzz groups are usually made up of three or four students who are giving a few minutes once or twice during a lecture to discuss a question or an issue that arises.

The best kind of questions ask students to make some judgments regarding the relative merits, relevance, or usefulness of the constituent elements of the lecture. Here are some examples of such questions:

What's the most contentious statement you've heard so far in the lecture today?

What's the most important point that's been made in the lecture so far?

What question would you most like to have answered regarding today's lecture?

What's the most unsupported assertion you've heard in the lecture so far?

Of all the ideas and points you've heard so far today, which is most obscure or ambiguous to you?

In their buzz groups, students are asked to take turns giving a brief response to the question asked and to note if one response draws particular agreement or produces significant conflict. When the three-minute buzz group period is up, the lecturer asks for random responses to the questions asked or for comments about the discussions that occurred. Buzz groups are useful minidiscussions that get students used to talking to each other while completing a task. If you split students into triads during a lecture and ask them to "discuss the significance of what they've heard so far," that task can seem so momentous or impenetrable that it precludes productive conversation. But a focused buzz group gets students involved in discussion almost without their realizing it. (pp. 48–49)

Use Critical Incident Questionnaires

One of our strongest convictions about discussion is that students learn to speak in critical and democratic ways by watching people in positions of power and authority model these processes in their own lives. As teachers committed to modeling critical thinking in our own practice, we have found the critical incident questionnaire (CIQ) to be very useful in this process ... The CIQ is a simple

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classroom evaluation tool we use to find out what and how students are learning. It consists of a single sheet of paper (with attached carbon) containing five questions, all of which focus on critical moments or actions in a program or class, as judged by the learners. Beneath each question, space is provided for learners to write down whatever they wish. The CIQ is handed out to learners about ten minutes before the end of their last class of the week. The five questions are always the same:

1. At what moment in class this week were you most engaged as a learner?
2. At what moment in class this week were you most distanced as a learner?
3. What action that anyone in the room took this week did you find most affirming or helpful?
4. What action that anyone in the room took this week did you find most puzzling or confusing?
5. What surprised you most about the class this week?

As learners write their responses to these questions, the carbon provides a copy that they can keep for themselves. This allows them to review their responses over the length of the course and to notice habitual preferences, dispositions, and points of avoidance in their learning.

As students exit the room, they leave the top copies of their CIQ face down on a table by the door, or give them to a peer who hands the whole bundle to the teacher. The CIQ sheets are never signed ... this anonymity is crucial. It means that participants can be as brutally honest and critically frank as they like, with no possibility of recrimination. If some learners put their names on the forms in the early stages of a course, we ask them to stop doing this. We explain that we're looking for honest, accurate commentary on the class, and we know they will feel constrained about what they write if they put their names on their comments.

After everyone has left the room, we start to read the responses ... to get a sense of the clusters of ideas and

main themes. We jot down notes on the chief clusters and themes and sometimes verbatim comments that encapsulate several people's reactions. Sometimes we use the information (to create a handout) for everyone in the class. Sometimes we simply use the notes as basis for a verbal report.

At the first class each week, we report the results of the previous week's CIQ responses. We invite students' reactions, questions, and elaborations ... then spend some time discussing what we need to do about what they've said or written. Sometimes all that the CIQs reveal is that things are fine and no change or renegotiation is necessary. Sometimes it becomes clear that there are problems we need to talk about. Perhaps the pace for the class is wrong for a substantial number ... Perhaps there is confusion concerning required assignments. Maybe expectations that we thought we had explained thoroughly didn't really sink in. Maybe criteria aren't clear. Or maybe an activity that we thought was going well is actually confusing for some participants. We then spend some time clarifying and negotiating these matters.

Each week students see us trying to understand how our actions as teachers look to them. As we report their CIQ responses, we thank them. When comments critical of our actions turn up on the forms, we try to highlight these in our report to the students. Week in, week out, students see us react to their criticisms of us as nondefensively as we can. We try to celebrate their criticisms and point out how much we are learning from them and how this learning is invigorating our practice.

Sometimes it is very hard to do this. We take their criticisms personally, and we're devastated by suggestions that we're acting in anything other than good faith or from the best of intentions. We let them know how hard it is for us to make these criticisms public but how important it is for us to do this if we're going to ask students to apply the same process of critical analysis to their own ideas in discussion. We explain that we are

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faculty development UPDATE

SITES TO SEE

STEVIE—and Information Systems Internet Teaching Tool

<http://www.aisvillage.com/stevie/>

Instructors increasingly use a data modeling approach to teach accounting information systems. An important part of data modeling is the specification of cardinalities that represent constraints on the participation of entities in a relationship and are used to express business practices. Stevie is an Internet tool that helps students learn cardinalities designed by Guido Geerts (University of Delaware) and Barbara Waddington (University of Michigan).

NACE Press Room

<http://www.naceweb.org/press/display.asp?year=2002&prid=164>

The National Association of Colleges and Employers (NACE) conducts a quarterly Salary Survey reporting on starting salary offers to new college graduates in 70 disciplines at the bachelor's degree level. The survey compiles data from college and university career services offices nationwide. According to their 2002 report, within the business disciplines all majors except actuarial grads saw average starting salary offers fall. Among those, accounting grads did "best"—their average offer fell just 0.6 percent from 2001 to \$39,494.

EDUCAUSE Review

<http://www.educause.edu/pub/er/>

EDUCAUSE is a nonprofit association with a mission to advance higher education by promoting the intelligent use of information technology. Its e-magazine focuses on how information technology developments, policies, and people influence higher education institutions and educational users. Issues present thought-provoking articles, interviews with leaders in the area, trends and forecasts, and educational tools.

faculty development UPDATE

Discussion as a Way of Teaching

(continued from page 9)

trying to earn the right to ask students to think and speak critically by first modeling this in front of them. The overall effect is often very powerful, particularly when students see us putting ourselves in the uncomfortable position of highlighting comments that show us in a bad light. Over time, using the CIQ in this way earns us the right to turn to students and ask that they take the same risk of inviting critical scrutiny of their ideas and actions in discussion. (pp. 49–51)

Have Students Do Structured, Critical Prereading

Having participants do a serious, critical prereading of materials to prepare themselves for a discussion increases enormously the chance that you will have good conversation. However, asking students to do this purely to improve the quality of subsequent talk won't have much effect. Students' lives are simply too full for such a request to rise to the top of their priorities. Even those who want to do the reading will often be forced to give time to other, more pressing tasks. They'll rely on their peers to have done the reading for them and will gamble on being able to improvise a comment or two that will make them look properly prepared.

So if you want participants to prepare for a discussion, you have to show them that it's in their own best interests to do so. From their point of view, there has to be some incentive for them to spend time in this effort. Our approach is to ask students to write brief papers based on the prereading as part of a homework assignment. They bring multiple copies of these papers to class for sharing with peers.

Prereading works best when it is structured around a series of questions that preclude any clear resolution or answer. In a graduate adult education class one of us teaches, for example, the following protocol of questions has proved useful for showing students what it means to read an adult education text critically. (These may serve as a framework that can be modified to fit other courses/topics.) (p. 57)

A Protocol for Critical Reading

Critical reading happens when readers (1) make explicit the assumptions authors hold about what constitutes legitimate knowledge and how such knowledge comes to be known, (2) take alternative perspectives on the knowledge being offered so that this knowledge comes to be seen as culturally constructed, (3) undertake positive and negative appraisals of the grounds for and expression of this knowledge, and (4) analyze commonly held ideas for the extent to which they support or oppose various political ideologies. It's often useful to structure a critical reading of texts around four general categories of questions: epistemological, experiential, communicative, and political. Asking questions like the examples shown here provides a template for the critical analysis of a text that makes this activity seem less daunting: (p. 57–58)

Epistemological Questions

These are questions that probe how an author comes to know that something is true. Here are some examples:

- *To what extent does the writing seem culturally biased?*
- *To what extent are description and prescription confused in an irresponsible and inaccurate way?*
- *To what extent are the central insights grounded in documented empirical evidence?*
- *To what extent are the ideas presented an uncritical extension of the paradigm within which the author works?*

Experiential Questions

These are questions that help you review the text through the lens of your own relevant experiences with the issues covered in the text. Here are some examples:

- *How do the metaphors used in the text compare to the metaphors you use to describe your own similar experiences?*
- *What experiences are omitted from the text that strike you as important?*
- *If the text addresses experiences with which you are familiar, to what extent are these congruent with or contradicted by your own experiences?*

Communicative

These are questions having to do with how authors convey meaning and whether the forms they choose tend to clarify or confuse. Here are some examples:

- *To what extent does the text use a form of specialized language that is unjustifiably distant from colloquial language?*
- *To what extent is the text connected to practice?*
- *Whose [perspectives] are heard in the text?*

Political Questions

These are questions that alert us to the ways in which published works serve to represent certain interests and challenge others. Here are some examples:

- *Whose interests are served by the publication of this text?*
- *What contribution does the text make to the understanding and realization of democratic forms and processes?*
- *To what extent does this text challenge or confirm existing ideologies, values, and structures?* (pp. 57–60)

Reference

Brookfield, S. D. and S. Preskill. (1999). *Discussion as a Way of Teaching*. San Francisco, CA: Jossey-Bass.

A limited number of copies of Discussion as a Way of Teaching are available from the AAA at a reduced price as part of the closeout sale of the Faculty Development Bookstore. If you're interested in purchasing a copy at \$28, please contact Linda Watterworth at linda@aaahq.org or (941) 556-4118.

AIRLINE DISCOUNTS

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

Uniglobe Forest Lake Travel offers a full-service website that allows you to book your air travel, research destinations, select specials, and more. Booking online not only offers additional convenience, but the benefit of a lower transaction fee at only \$25.00 per airline ticket. (All credit card information is secured by an SSL.) Check out Uniglobe's special airfares online at <http://ta2.uniglobetravel.com/viewhome.asp?aid=1026&sit=23&vty=ARTICLE>

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

You may also utilize the Delta discount through your own travel agency or directly with Delta [(800) 241-6760] and refer to the following ID number: ID#: DMN193345A.

For travel to Hawaii for the 2003 Annual Meeting visit the AAA website: <http://aaahq.org/AM2003/hotelinfo.htm>

American Accounting Association 2003 Annual Meeting Hotel Information

The headquarters hotel for the American Accounting Association's 2003 Annual Meeting is the Hilton Hawaiian Village in Honolulu, Hawaii. To make or confirm reservations (7:00 am to 5:00 pm Hawaii-Aleutian Time), please call: In the U.S. — Toll Free: (866) 897-3555; International — (808) 949-4321; Fax: (808) 948-7660. Ask for Group Reservations, Group Code: ACT

Additional events will be held in the Renaissance Ilikai Waikiki Hotel. Reservations can be made by calling the hotel directly at (808) 949-3811 or (800) 245-4524. To receive the special group rate, individuals must identify themselves as attending the American Accounting Association meeting. Reservations will be taken until the block is full or **July 3, 2003**, whichever occurs first.

For more information about either hotel, go to <http://aaahq.org/AM2003/hotelinfo.htm> or go the AAA web page and click on "Click Here for 2003 Annual Meeting Information" at the top of the page and then click on "Travel, Hotels, and Excursions."

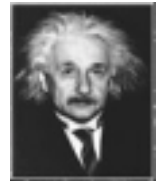
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President's Message

(continued from page 3)

mentoring. First, participants must develop a passion for accounting that will motivate them to pursue life-long learning. Motivation is the fuel that will propel their learning engines. Second, they must develop a conceptual framework that will be robust enough to accommodate facts, concepts, procedures, and principles that they will encounter throughout their lives. This framework will be the trunk of the tree of accounting knowledge that they will use and continue to grow as they progress through their careers. As regulations, rules, and procedures evolve, the leaves and a few limbs on this tree will change, but the trunk and main limbs—the conceptual framework—will remain intact and support their intellectual development. Third, participants must develop strategies to learn accounting on their own—they must learn to learn.

After leaving Hong Kong, I visited Shanghai and Beijing. My host was Zhang Wei-Guo, the Chief Accountant for the Securities Regulatory Commission of the People's Republic of China (CSRC). Wei-Guo also has academic appointments at Shanghai University of Finance and Economics and Tsinghua University. Wei-Guo treated me to the most amazing nine days of my career with an agenda that was packed full of meetings and meals with important dignitaries, presentations at prominent forums, and incredible sightseeing tours. He was ably assisted by Lu Deming, a division director at the CSRC, who accompanied me for most of the trip. In addition, several of their colleagues from the CSRC and Shanghai Stock Exchange took turns as interpreters and tour guides. Most of my travel companions have either a Ph.D. or are planning to earn one in the future. Indeed, the CSRC Chairman, Zhou Xiaochuan, and Vice Chairman, Jesse Wang, are both former academics who continue to maintain strong ties with academia and encourage their colleagues to do likewise. In this regard, the close and productive ties between the CSRC and academia reminded me of similar connections in the United States among economists in academia, the Treasury Department, and the National Bureau of Economic Research.

Shanghai is a fabulous modern city of over 16 million people that reminded me of New York. I visited the Shanghai Stock Exchange where I had a thought-provoking meeting with its President, Zhu Congjiu. This was followed by an informative tour of the Exchange. I also toured the Shanghai Futures Exchange and had an enlightening meeting with its CEO, Jiang Yang. The Stock Exchange and Futures Exchange are housed in modern buildings that are architectural gems. They are located in the Pudong district of Shanghai, which is reminiscent of Manhattan. There are modern high rises everywhere that house hotels, government offices, and corporations. Pudong is located on the Yanzi River near its delta and the steady flow of barges reflects the unparalleled economic activity that is associated with the 400 million Chinese who live within five miles of this lengthy river.

The discussions at the exchanges and my presentations in Beijing centered on corporate governance and, more generally, on the factors that influence accounting decisions requiring judgment. These factors and a related framework are discussed in the paper I presented at the World Congress of Accountants, which can be downloaded from the URL address given earlier. However, as I indicated earlier, I learned much more than I contributed. I also learned a great deal about Chinese corporate governance prior to the trip and, in particular, I highly recommend *Corporate Governance and Enterprise Reform in*

China: Building the Institutions of Modern Markets, by Stoyan Tenev and Chunlin Zhang (World Bank and International Finance Corporation, Washington, D.C., 2002).

The Shanghai National Accounting Institute was another high point. It is one of three new accounting schools that were championed by Premier Zhu Rongji and are being built at a cost of approximately two hundred million U.S. dollars. The Vice President of the Institute, Rong Xie, whom I had met at the World Congress of Accounting, gave me a tour of the Shanghai campus. The three national institutes are modeled after the Arthur Andersen facility in St. Charles, Illinois and are used for continuing professional training in accounting and finance. The facilities in Shanghai were very impressive.

I was also treated to sightseeing while in Shanghai and to fabulous authentic Chinese cuisine. Among other places, I visited the ancient city of Zhouzhuang, the Shanghai Museum, the building where the first meeting of the Communist Party was held, and the business district of Shanghai, which is reminiscent of Times Square.

Beijing reminded me of Washington, D.C. in that it is China's cultural, historical, and government center. However, Beijing is much larger than Washington, with over 16 million inhabitants, and its history is thousands of years older. While in Beijing, I gave a corporate governance presentation at the CSRC and learned that they have already translated many recent SEC, FASB, and IAS documents to Chinese. In fact, two of my travel companions, Haijin Li and Qui Yufang, helped translate SFAS Nos. 1–138 and the Sarbanes Oxley Bill. Haijin recently sent me a three-volume Chinese translation of the FASB standards. The CSRC is quite conversant on the concepts and principles in these documents, relies on them for guidance, and adopts them when appropriate. However, they also recognize that China has unique institutional features that require special considerations.

At Tsinghua University, where they have just opened a magnificent new business-school building, I gave presentations on corporate governance and accounting education. This is a beautiful university with several very distinguished alumni, including four of the top nine current leaders of China. My host was Jevons Lee, whom I have known for several years.

Like Shanghai, the sightseeing in Beijing was fantastic. Among other things, I climbed to the highest point of the Great Wall and visited the Forbidden City, the Summer Palace, and the Temple of Heaven. These were amazing experiences. However, the high point of the trip was making many new friends, especially those from the CSRC and Shanghai Stock Exchange who created an exceptional experience. They are uniformly bright, articulate, generous, and considerate. Thanks to them, I gained many subtle insights about China's history, the phenomenal economic, social, and political changes that have occurred during the past 10 years, and the changes that are likely to occur in the future.

Hopefully this message has helped you better understand what I meant earlier when I said that the best part of being AAA President is making friends and exchanging ideas with scholars, practicing accountants, and policy makers from around the world. I also hope that it has given you a deeper understanding of the extraordinary changes that are transforming China and the excellent international conferences that were recently hosted by our colleagues in Hong Kong. I look forward to more trips abroad this year and to interacting with AAA members at the Sectional and Regional Meetings in the spring and Annual Meeting in Hawaii. ■

2003 AAA Nominations Committee Selects Nominees for Office

The 2002–03 AAA Nominations Committee met in Atlanta, Georgia on January 10, 2003. Committee members are Jan R. Williams, University of Tennessee (chair); Mary S. Stone, The University of Alabama; Joel S. Demski, University of Florida; Jon Davis, University of Wisconsin–Madison; Stewart Leech, University of Melbourne; Ida Robinson-Backmon, University of Baltimore; and Paul F. Williams, North Carolina State University. The following nominees were selected:

President-Elect	Jane Mutchler	Georgia State University
Vice President (undesignated)	Carolyn Callahan	University of Arkansas
Vice President–Professional Relations	Mark Chain	Deloitte & Touche
Vice President–International	Lee Parker	University of Adelaide
Vice President–Finance-Elect	Sue Haka	Michigan State University
Council Member-at-Large	Margareta Link	Colorado State University
Council Member-at-Large	Kate Mooney	St. Cloud State University
International Council Member-at-Large	Peter Moeller	Aachen University of Technology

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 2003. The Vice President, Vice President–Professional Relations, and Vice President–International begin two-year terms in August 2003. The Vice President–Finance-Elect will participate in Executive Committee meetings starting in August 2003 and become a voting member of the Executive Committee in August 2004. Council Members-at-Large serve two-year terms beginning in August 2003.

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 at the AAA headquarters, 5717 Bessie Drive, Sarasota, FL 34233-2399, to be received by April 1, 2003. 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 2003 Annual Meeting in Hawaii. ■

QUEENS COLLEGE

Assistant Professor of Accounting & Information Systems

Queens College of the City University of New York seeks applications for a tenure-track professorial position starting Fall 2003. Will teach undergraduate and graduate courses in one or more of the following areas: financial accounting, managerial accounting, accounting information systems, and auditing.

Doctorate required by starting date, with evidence of commitment to teaching and research. Salary commensurate with experience. Excellent benefits.

Send letter, curriculum vitae, three letters of reference, and transcripts by March 31, 2003 to: Professor Marvin Milich, Chair, Search Committee, Accounting & Information Systems, Queens College, CUNY, 65-30 Kissena Blvd., Flushing, NY 11367-1597.

AA/EOE/IRCA/ADA





香港城市大學
City University
of Hong Kong

The City University of Hong Kong (CityU) is a leading university in the Asia Pacific region. CityU is located in close proximity to the hub of all business activities in Hong Kong with convenient access through the mass transit railway. The University has a student population of about 18,500 and offers excellent facilities with generous teaching and research support. CityU is committed to excellence in teaching and research as well as to maintaining close ties with commerce and industry. The medium of instruction is English given that Hong Kong has a significant role to play as an international city. The Faculty of Business is proud to be one of the largest business schools in Hong Kong with a total of about 180 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 29 full time faculty members and 6 administrative staff. One honorary research professor, namely **Professor Ross Watts**, William H Meckling Professor of Business Administration, William E Simon Graduate School of Business Administration, University of Rochester has been appointed for a period of three years to augment our research profile. Our department provides state-of-the-art accountancy education with a professional emphasis. We offer three undergraduate programmes namely the Bachelor of Business Administration (Honours) in Accountancy, Bachelor of Business Administration (Honours) in **Accountancy and Management Information Systems**, Bachelor of Business Administration (Honours) in **Accountancy and Law** and three taught postgraduate programmes including Master of Arts in International Accounting, Master of Arts in Professional Accounting and Information Systems and Postgraduate Certificate in Professional Accounting (PGCPA). Our undergraduate degrees and the PGCPA have been fully accredited by the Hong Kong Society of Accountants for their new Qualification Programme.

Research is strongly and actively encouraged and we have been successful in obtaining numerous competitive research grants both within and outside the University. The Department is further strengthening its PhD programme with a focus on economic aspects of accounting and auditing and corporate governance issues, with special interest in the Chinese Mainland and the Asia-Pacific region. Research seminars with eminent professors from the top US universities have become part of our regular activities.

Our Department has successfully established the interdisciplinary **Accounting & Corporate Governance Centre**, headed by **Professor Ferdinand A Gul, Head & Professor (Chair) of the Department of Accountancy**. The mission of this Centre is to identify key issues and problems and undertake collaborative research in the areas of Accountancy and Corporate Governance to provide solutions and prescriptions for policy makers in Hong Kong, the Chinese Mainland and the region. It has established links with academic institutions in the United States, United Kingdom, Canada, Australia and other countries in the region with a view to conducting comparative studies in accounting and corporate governance. The Centre publishes "The Asia Pacific Journal of Accounting & Economics (APJAE)" with Professor Ferdinand A Gul and Professor Dan Simunic as Co-editors and Professor Katherine Schipper and Professor Ross Watts as consulting editors. Our excellent track record in internationally refereed publications such as *The Accounting Review*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Organizations and Society*, *Auditing: A Journal of Practice and Theory*, *Journal of Corporate Finance* are evidence of our research strength.

Posts and Subject Areas

The Department is now inviting applications for the positions of **Professor/Associate Professor/Assistant Professor tenable from September 2003/January 2004**. The appointees will teach in one or more of the following areas: Financial Accounting / Accounting Information Systems / Auditing / International Accounting. Preference will be given to those with research and teaching interests in international and economic dimensions of financial accounting, auditing and the application of information technology to all areas of accounting. Our teaching load is normally two courses per semester. All undergraduate classes are conducted in the day time, with evening teaching for our taught postgraduate programmes. There will also be some additional undergraduate or postgraduate supervision of projects and thesis respectively.

The University also accepts nominations for the post of Professor and reserves the right not to fill the position.

General Requirements for Appointment

Applicants for Professor/Associate Professor should possess a **PhD**, a solid publication record in good international journals and a dedication to quality teaching. They are expected to provide contribution/leadership in research, plan curriculum of studies and supervise postgraduate students. They are required to have relevant teaching, and preference will be given to those with professional qualifications and research experience with a record of publications. Applicants for Assistant Professor should possess a PhD.

Salary # and Conditions of Service

Professor	approx. US\$115,500 - \$153,500 per annum
Associate Professor	approx. US\$110,800 - \$148,800 per annum
Assistant Professor*	approx. US\$71,300 - \$119,100 per annum

*Appointees at the level of Assistant Professor with salary at US\$100,000 per annum or above may be considered for the title of Associate Professor.

#Standard income tax rate is 15%.

Appointment will be either on a three-year contract with contract-end gratuity or on superannuable terms with an initial evaluation period of 3 years. Fringe benefits include annual leave, medical and dental schemes, and housing assistance where applicable.

Information and Application

Information concerning the posts and the University is available on the University's World Wide Web home page <http://www.cityu.edu.hk> or the University's listserv accessed by E-mail at "hrmail@cityu.hk" or from the Human Resources Office, City University of Hong Kong, Tat Chee Avenue, Kowloon, Hong Kong (Fax : (852) 2788 1154 or 2788 9334 / E-mail : hrrecrut@cityu.edu.hk). Further information can be obtained from Professor Ferdinand A Gul, Head of Department of Accountancy at Personal Fax No. (852) 2788 7002 or E-mail: ahead@cityu.edu.hk. Please send your nomination or application in the form of an application letter enclosing a current curriculum vita to the Human Resources Office.

A Few Words from the Interim Executive Director

The spring semester brings full days for the headquarters staff as projects related to upcoming Section and Region meetings crowd our calendars. I have just returned from the joint Management Accounting Section and Information Systems Section Midyear Meetings in San Diego where paper and plenary sessions, doctoral consortia, opportunities for networking, and a unique reception on the tall ship *Star of India* combined to create exceptional faculty development opportunities. The Information Systems Section offered a doctoral consortium for the first time, to rave reviews from students impressed by the accessibility of those whose papers they've been reading and studying. The rest of the spring semester brings more Section meetings, including the Financial Accounting and Reporting Section's first Midyear Meeting, and seven region meetings. You can find more information about upcoming Section and Region meetings at <http://aaahq.org/meetings/default.cfm>

This spring and summer will also bring the first offering of the New Faculty Consortium in its new affiliation with the Ernst & Young Foundation, and the second offering of the intensive AIS teaching workshop, the REA Basic School at Michigan State University. The New Faculty Consortium, chaired by Beverly Walther (Northwestern University), will be held in a new location, the Lansdowne Resort and Conference Center in Leesburg, Virginia. The success of participants in last summer's successful REA Basic School convinced us to offer the intensive AIS teaching workshop again in 2003. From June 1–7 workshop attendees will gather in East Lansing, at the Kellogg Conference Center at Michigan State University. A more extensive description of the workshop is included in this issue of *Accounting Education News*, and you'll soon receive additional details on registration and content. Engaging both faculty newly involved in teaching accounting information systems courses and information systems faculty looking to build additional skills in modeling in an intensive learning experience designed to provide sophisticated skills and new teaching resources is what the workshop is all about.

Now that the new year has arrived, we're all increasing our focus on preparations for the 2003 AAA Annual Meeting in Hawaii. Be sure to bookmark the Annual Meeting web page (<http://aaahq.org/AM2003>) to keep track of information updates on the meeting. We've recently expanded the travel and hotel section of that page to

include information about Classic Hawaii, an 800-number service connecting you to experts in travel to and around the islands, and offering wholesale airfare rates; and including links to opportunities to book travel online using Uniglobe travel services. Uniglobe offers a website customized for the AAA where airfare discounts on Delta and Continental Airlines are available, and where you can use tools for finding lower airfares to your destination. We are working with Uniglobe Forest Lake Travel and they provide an 800 number as well as online services. You can access this AAA travel site to book travel to all upcoming meetings in 2003 at <http://ta2.uniglobetravel.com/viewhome.asp?aid=1026&sit=23&vty=ARTICLE> or you can click on the Uniglobe link from the hotel information page of the Annual Meeting website.

Preparations for the Annual Meeting also include the conclusion of the paper submission process using our online system, and the development of two new forums as part of the Annual Meeting program. One forum will focus on teaching and curriculum and another on presentations from international faculty. We are looking forward to offering these two new opportunities for involvement in the Annual Meeting. Be watching for upcoming information and directions on how to participate. Another new bit of Annual Meeting news is that noted educator Marva Collins will serve as our Tuesday luncheon speaker in Hawaii. Educator and author Collins' work has been covered on public television and reported on programs like *60 Minutes*. With a philosophy centered on high expectations for excellence and building students' self-esteem, Marva Collins will invigorate our thinking about accounting education.

I hope to see you during one of our spring meetings or in Hawaii. If you are not traveling this spring or summer, I hope you will not hesitate to be in touch with any questions or ideas you may have for the AAA.

Tracey Sutherland
Interim Executive Director



Tracey Sutherland

Two New Forums Bring Opportunities to Participate in the 2003 Annual Meeting

We are in the process of developing two new presentation forums for the meeting in Hawaii. One will focus on teaching and curriculum issues and the other will be an opportunity for international faculty. You may be familiar with the Research Forum that provides the chance to discuss research papers with their authors during two sessions during the Annual Meeting schedule. These two new forums will follow similar formats, offering informal opportunities to share scholarship and teaching and curriculum ideas.

Parameters for participation are still being developed—information will be distributed via email and our website as soon as details are established. ■

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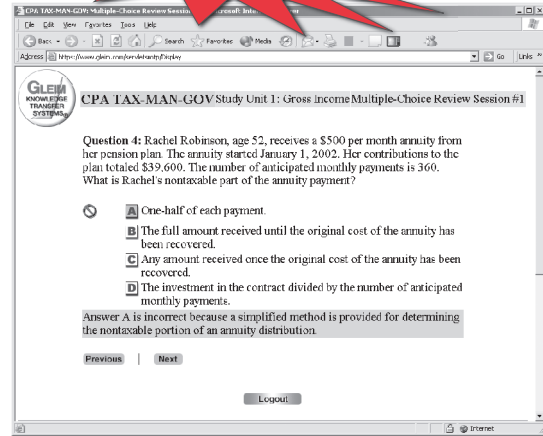
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