ACCOUNTING EDUCATION NEWS

http://AAAhq.org Co-Editors: William L. Felix, Jr. and Tracey E. Sutherland

Volume 32, Issue No. 1 ■ Winter 2004

President's Message

My last message was quite long. This one will be shorter. I would like to mention three topics, the Annual Meeting, the increasing shortage of accounting Ph.D.s, and a membership questionnaire.

Work on this year's Annual Meeting in Orlando is underway. The program committee is hard at work preparing for that meeting. Some elements of the program have been decided and others are in progress. To further develop my idea of emphasizing the importance of the community of scholars, the opening plenary speaker will be Steven R. Covey. He is very well known for extensive work with organizations using his best selling book, The 7 Habits of Highly Effective People. His sixth habit is synergy, which he defines as "… the whole is greater than the sum if its parts." While not revolutionary, this basic truth is worth revisiting to help us understand and value our organization. I hope you share my excitement at hearing his remarks on how this habit applies to the academe.

Another important theme for this meeting is to continue the emphasis on integration of our scholarship. Our Annual Meeting is uniquely suited for us to consider our field in an inclusive fashion and to foster scholarship of our field, broadly conceived. One element of this emphasis to is invite integrative sessions similar to those that have been included in the last two Annual Meetings. In addition, the program committee has provided for an integrative track to accept research papers that do not fit in the Section topics. An example of such a topic area might be accounting history. While the other two plenary speakers have not yet been chosen, I hope to obtain a speaker on the scholarship of accounting ethics and a speaker on the rapidly changing international accounting and auditing domain.

The business school dean's group, the AACSB, has published on their website a report that predicts a severe shortage of Ph.D.-level faculty over the next ten years. While not broken down into disciplines, it is clear that the supply of accounting Ph.D.s will share this trend. A quick review of the supply of new faculty candidates indicated by the doctoral graduates of the 91 schools reported in the Prentice Hall/ Accounting Faculty Directory reinforces the observation. The drop in graduations from annual numbers around 200 in the middle 1990s to numbers at or below 100 the last few years is not encouraging. The recommendations in the AACSB report include new financial support and ranking of programs. The quality of these suggestions may be debated, but at least one message is clear: It is in the interest of all members of the AAA to identify students who are intellectually qualified and to encourage them to consider an academic career. It is my experience that this approach is effective and is not difficult to carry out.

William L. Felix, Jr.

The Membership Committee of the AAA, chaired by Susan Crosson, is finalizing an online membership questionnaire. They are making a substantial effort to keep the questionnaire short and effective. I encourage you all to respond to the questionnaire when you receive it. It is very important for the AAA to assess membership interests and opinions as we make choices about member services and other activities. We believe that the results from this short questionnaire can be of substantial help to us. If the process is successful, we plan to regularly assess member views on important topics using short online questionnaires.

In closing I would like to remind you of my request in the last AEN to nominate candidates for the Outstanding Educator Award. I am confident that there are many deserving members who should be considered for this award. If you know of such members, please take time to nominate them. ■

In this issue

Outstanding Educator Award 2
Calls 4
2004 Annual Meeting Hotel Information 9
Nominations Committee 10
Invitation to Volunteer for Committees 10
A Few Words from the Executive Director 11

AMERICAN ACCOUNTING ASSOCIATION

5717 Bessie Drive
Sarasota, Florida 34233-2399
Phone: (941) 921-7747
Fax: (941) 923-4093
Email: Office@AAAhq.org
Website: http://AAAhq.org

CO-EDITORS

President
William L. Felix, Jr.
Department of Accounting
McClelland Hall 301
The University of Arizona
Box 210108
Tucson, AZ 85721-0108
Phone: (520) 621-2443
Fax: (520) 621-3742
Email: wfelix@bpa.arizona.edu

AAA Executive Director
Tracey E. Sutherland
5717 Bessie Drive
Sarasota, FL 34233-2399
Phone: (941) 921-7747–ext. 311
Fax: (941) 923-4093
Email: Tracey@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
Myriam Chacon–556-4116; Myriam@AAAhq.org

Education Project Manager
Linda Watterworth–556-4118; Linda@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 Cothern–556-4105; Judy@AAAhq.org

Fulfillment Coordinator
Barbara Brady–556-4121; Barbara@AAAhq.org

Assistant Director for Information Systems
James Szelminski–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

Web Development Specialist
Kathy Casper–556-4106; Kathy@AAAhq.org

Publications Specialist
Helen Griffith–556-4115; Helen@AAAhq.org

Publications Specialist
Christine Govaars–556-4108; Christine@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 Award

The 2004 Outstanding Accounting Educator is Dan S. Dhaliwal. 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 receive 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 2004 in Orlando, Florida.

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

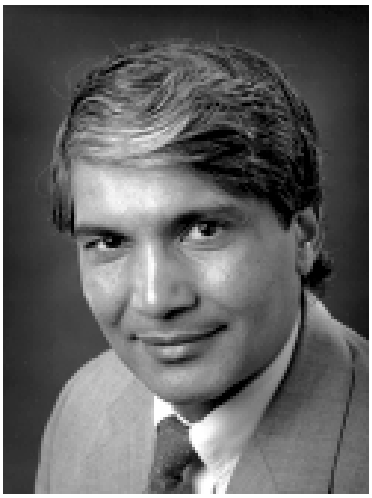
1989–Robert N. Anthony, Retired (formerly Harvard University) and William R. Kinney, Jr., University of Texas at Austin

1990–William H. Beaver, Stanford University and William W. Cooper, University of Texas at Austin

1991–Raymond J. Chambers, Retired (formerly University of Sydney) and William L. Felix, Jr., University of Arizona

(continued on page 3)

American Accounting Association 2004 Outstanding Accounting Educator Award



Dan S. Dhaliwal

Dan S. Dhaliwal, Louis A. Myers Professor of Accounting, The University of Arizona, Tucson, has been selected as the recipient of the 2004 Outstanding Accounting Educator Award.

In the 26 years since receiving his doctorate from The University of Arizona, Professor Dhaliwal has amassed a record of significant, continuing contributions to the accounting profession. He has published more than 40 articles, making important additions to the literatures on accounting choice, disclosure, cost of capital, capital structure, and taxation. The overarching theme of his research is that accounting and disclosure choices interact in critical ways with financial economic variables. Professor Dhaliwal's publications span the top research journals in the field, including The Accounting Review, the Journal of Accounting Research, the Journal of Accounting & Economics, the National Tax Journal, The Journal of the American Taxation Association, *as well as journals aimed at affecting financial and accounting practice, such as the* Journal of Financial Statement Analysis *and* Auditing: A Journal of Practice & Theory. *He is invited often to present his research at universities and conferences, and he has presented named lectures and plenary addresses around the world. His work is frequently cited and has been reprinted in collections of landmark papers, particularly his papers on the economic consequences of accounting choice.*

Professor Dhaliwal has chaired more than 25 doctoral dissertations over a 20-year period. His former students cite his "profoundly positive" influence on their development as scholars—instilling a passion for accounting research in seminars, and providing mentoring and advising well beyond their graduation from the program. Professor Dhaliwal's service to the profession includes having chaired committees charged with the selection of many of the American Accounting Association's top awards. He served as Associate Editor of The Accounting Review *from 1996 to 1999, and most recently chaired the Program Committee for the 2003 Annual Meeting of the American Accounting Association. Professor Dan S. Dhaliwal is truly an Outstanding Accounting Educator.* ■

Former Outstanding Accounting Educator Award Recipients

(continued from page 2)

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 Q. 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
2003–Raymond Ball, University of Chicago and James McKeown, Pennsylvania State University. ■

Calls . . .

CALL FOR PAPERS
Financial Reporting and Business Communication Eighth Annual Conference

A conference will be held at Cardiff Business School on July 1–2, 2004 to discuss topics such as:

What is the role of Accounting Standards?
How effective is Financial Reporting?
What is the purpose of the modern corporate report?
Can financial communication be neutral?
What is the impact of the Internet on reporting by companies?

Papers are invited on all aspects of Financial Reporting and Business Communication, including empirical, case study, and review articles on such topics as the measurement, disclosure, presentation, communication, and impact of financial and business information contained in the annual reports and other business documentation in both the private and public sectors. Organizational, historical, and international studies are welcomed. Additional information is available at http://www.cardiff.ac.uk/carbs/conferences/past/frbc_2003.html ■

CALL FOR PAPERS
Ninth Symposium on Ethics in Accounting

The AAA's Professionalism and Ethics Committee invites papers for the Ninth Symposium on Ethics in Accounting, to be held immediately preceding the 2004 AAA Annual Meeting in Orlando. The deadline is April 1, 2004. For more information, please go to the AAA website and click on the Calls for Papers button and then click on Ninth Symposium on Ethics in Accounting. ■

CALL FOR PAPERS
XVI Asian-Pacific Conference on International Accounting Issues

The Sixteenth Asian-Pacific Conference on International Accounting Issues will be held on November 7–10, 2004 in Seoul, Korea. The main theme of the conference is "Corporate Governance and Accountability." The Conference will provide an important forum for the interaction of different ideas and information between academicians and practitioners, in order to enhance the understanding of international accounting issues in various Asian-Pacific countries. The deadline is May 15, 2004. For more information, please go to the AAA website and click on the Calls for Papers button and then click on XVI Asian-Pacific Conference on International Accounting Issues. ■

CALL FOR PAPERS
Accounting and the Public Interest

Submissions are invited for Accounting and the Public Interest, an online-only academic journal published by the Public Interest Section of the American Accounting Association. For more information, please go to the AAA website and click on the Calls for Papers button and then click on Accounting and the Public Interest. ■

CALL FOR PAPERS
The ATA *Journal of Legal Tax Research*

The American Taxation Association announces a new electronic journal. The ATA Journal of Legal Tax Research publishes creative and innovative studies employing legal research methodologies that meet the objectives and standards set forth by the ATA and the journal's editorial board. For more information, please go to the AAA website and click on the Calls for Papers button and then click on The ATA Journal of Legal Tax Research. ■

CALL FOR PAPERS
Journal of International Accounting Research

The Journal of International Accounting Research publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. For more information, please go to the AAA website and click on the Calls for Papers button and then click on Journal of International Accounting Research. ■

CALL FOR PAPERS
Journal of Emerging Technologies in Accounting

The Journal of Emerging Technologies in Accounting is the academic journal of the Artificial Intelligence/Emerging Technologies Section of the American Accounting Association. The purpose of the section is to improve and facilitate the research, education, and practice of advanced information systems, cutting-edge technologies, and artificial intelligence in the fields of accounting, information technology, and management advisory systems. For more information, please go to the AAA website and click on the Calls for Papers button and then click on Journal of Emerging Technologies in Accounting. ■

Defining and Avoiding Plagiarism: The Council of Writing Program Administrators' Statement on Best Practices

In response to the advent of vast electronic means for finding information, data, and research resources, and after a year's deliberation, in 2003 The Council of Writing Program Administrators issued this position statement on the challenges of addressing plagiarism and understandings and practices that support integrity in writing and the learning of writing.

Plagiarism has always concerned teachers and administrators, who want students' work to represent their own efforts and to reflect the outcomes of their learning. However, with the advent of the Internet and easy access to almost limitless written material on every conceivable topic, suspicion of student plagiarism has begun to affect teachers at all levels, at times diverting them from the work of developing students' writing, reading, and critical thinking abilities.

This statement responds to the growing educational concerns about plagiarism in four ways: by defining plagiarism; by suggesting some of the causes of plagiarism; by proposing a set of responsibilities (for students, teachers, and administrators) to address the problem of plagiarism; and by recommending a set of practices for teaching and learning that can significantly reduce the likelihood of plagiarism. The statement is intended to provide helpful suggestions and clarifications so that instructors, administrators, and students can work together more effectively in support of excellence in teaching and learning.

What Is Plagiarism?

In instructional settings, plagiarism is a multifaceted and ethically complex problem. However, if any definition of plagiarism is to be helpful to administrators, faculty, and students, it needs to be as simple and direct as possible within the context for which it is intended.

Definition: *In an instructional setting, plagiarism occurs when a writer deliberately uses someone else's language, ideas, or other original (not common-knowledge) material without acknowledging its source.*

This definition applies to texts published in print or online, to manuscripts, and to the work of other student writers.

Most current discussions of plagiarism fail to distinguish between Defining and Avoiding Plagiarism:

1. *submitting someone else's text as one's own or attempting to blur the line between one's own ideas or words and those borrowed from another source, and*
2. *carelessly or inadequately citing ideas and words borrowed from another source.*

Such discussions conflate plagiarism with the misuse of sources.

Ethical writers make every effort to acknowledge sources fully and appropriately in accordance with the contexts and genres of their writing. A student who attempts (even if clumsily) to identify and credit his or her source, but who misuses a specific citation format or incorrectly uses quotation marks or other forms of identifying material taken from other sources, has not plagiarized.

Instead, such a student should be considered to have failed to cite and document sources appropriately.

What Are the Causes of Plagiarism and the Failure to Use and Document Sources Appropriately?

Students who are fully aware that their actions constitute plagiarism—for example, copying published information into a paper without source attribution for the purpose of claiming the information as their own, or turning in material written by another student—are guilty of academic misconduct.

Although no excuse will lessen the breach of ethical conduct that such behavior represents, understanding why students plagiarize can help teachers to consider how to reduce the opportunities for plagiarism in their classrooms.

- *Students may fear failure or fear taking risks in their own work.*
- *Students may have poor time-management skills or they may plan poorly for the time and effort required for research-based writing, and believe they have no choice but to plagiarize.*
- *Students may view the course, the assignment, the conventions of academic documentation, or the consequences of cheating as unimportant.*
- *Teachers may present students with assignments so generic or unparticularized that students may believe they are justified in looking for canned responses.*
- *Instructors and institutions may fail to report cheating when it does occur, or may not enforce appropriate penalties.*

Students are not guilty of plagiarism when they try in good faith to acknowledge others' work but fail to do so accurately or fully. These failures are largely the result of failures in prior teaching and learning: students lack the knowledge of and ability to use the conventions of authorial attribution.

The following conditions and practices may result in texts that falsely

(continued on page 6)

Defining and Avoiding Plagarism

(continued from page 5)

appear to represent plagiarism as we have defined it:

- *Students may not know how to integrate the ideas of others and document the sources of those ideas appropriately in their texts.*
- *Students will make mistakes as they learn how to integrate others' words or ideas into their own work because error is a natural part of learning.*
- *Students may not know how to take careful and fully documented notes during their research.*
- *Academicians and scholars may define plagiarism differently or more stringently than have instructors or administrators in students' earlier education or in other writing situations.*
- *College instructors may assume that students have already learned appropriate academic conventions of research and documentation.*
- *College instructors may not support students as they attempt to learn how to research and document sources; instead, instructors may assign writing that requires research and expect its appropriate documentation, yet fail to appreciate the difficulty of novice academic writers to execute these tasks successfully.*
- *Students from other cultures may not be familiar with the conventions governing attribution and plagiarism in American colleges and universities.*
- *In some settings, using other people's words or ideas as their own is an acceptable practice for writers of certain kinds of texts (for example, organizational documents), making the concepts of plagiarism and documentation less clear cut than academics often acknowledge and thereby confusing students who have not learned that the conventions of source attribution vary in different contexts.*

What Are Our Shared Responsibilities?

When assignments are highly generic and not classroom-specific, when there is no instruction on plagiarism and appropriate source attribution, and when students are not led through the iterative processes of writing and revising, teachers often find themselves playing an adversarial role as "plagiarism police" instead of a coaching role as educators. Just as students must live up to their responsibility to behave ethically and honestly as learners, teachers must recognize that they can encourage or discourage plagiarism not just by policy and admonition, but also in the way they structure assignments and in the processes they use to help students define and gain interest in topics developed for papers and projects.

Students *should understand research assignments as opportunities for genuine and rigorous inquiry and learning. Such an understanding involves:*

- *Assembling and analyzing a set of sources that they have themselves determined are relevant to the issues they are investigating;*
- *Acknowledging clearly when and how they are drawing on the ideas or phrasings of others;*
- *Learning the conventions for citing documents and acknowledging sources appropriate to the field they are studying;*
- *Consulting their instructors when they are unsure about how to acknowledge the contributions of others to their thought and writing.*

Faculty *need to design contexts and assignments for learning that encourage students not simply to recycle information but to investigate and analyze its sources. This includes:*

- *Building support for researched writing (such as the analysis of models, individual/group conferences, or peer review) into course designs;*
- *Stating in writing their policies and expectations for documenting sources and avoiding plagiarism;*
- *Teaching students the conventions for citing documents and acknowledging sources in their field, and allowing students to practice these skills;*
- *Avoiding the use of recycled or formulaic assignments that may invite stock or plagiarized responses;*
- *Engaging students in the process of writing, which produces materials such as notes, drafts, and revisions that are difficult to plagiarize;*
- *Discussing problems students may encounter in documenting and analyzing sources, and offering strategies for avoiding or solving those problems;*
- *Discussing papers suspected of plagiarism with the students who have turned them in, to determine if the papers are the result of a deliberate intent to deceive;*
- *Reporting possible cases of plagiarism to appropriate administrators or review boards.*

Administrators *need to foster a program- or campus-wide climate that values academic honesty. This involves:*

- *Publicizing policies and expectations for conducting ethical research, as well as procedures for investigating possible cases of academic dishonesty and its penalties;*
- *Providing support services (for example, writing centers or Web pages) for students who have questions about how to cite sources;*
- *Supporting faculty and student discussions of issues concerning academic honesty, research ethics, and plagiarism;*
- *Recognizing and improving upon working conditions, such as high teacher-student ratios, that reduce opportunities for more individualized instruction and increase the need to handle papers and assignments too quickly and mechanically;*
- *Providing faculty development opportunities for instructors to reflect on and, if appropriate, change the ways they work with writing in their courses.*

Best Practices

College writing is a process of goal setting, writing, giving and using feedback, revising, and editing.

(continued on page 7)

(continued from page 6)

Effective assignments construct specific writing situations and build in ample room for response and revision. There is no guarantee that, if adopted, the strategies listed below will eliminate plagiarism; but in supporting students throughout their research process, these strategies make plagiarism both difficult and unnecessary.

1. Explain Plagiarism and Develop Clear Policies

- **Talk about the underlying implications of plagiarism.** *Remind students that the goal of research is to engage, through writing, in a purposeful, scholarly discussion of issues that are sometimes passed over in daily life. Understanding, augmenting, engaging in dialogue with, and challenging the work of others are part of becoming an effective citizen in a complex society. Plagiarism does not simply devalue the institution and the degree it offers; it hurts the inquirer, who has avoided thinking independently and has lost the opportunity to participate in broader social conversations.*
- **Include in your syllabus a policy for using sources, and discuss it in your course.** *Define a policy that clearly explains the consequences of both plagiarism (such as turning in a paper known to be written by someone else) and the misuse or inaccurate citation of sources.*
- **If your university does not already have one, establish an honor code to which all students subscribe; a judicial board to hear plagiarism cases; or a departmental ombudsperson to hear cases brought between students and instructors.**

2. Improve the Design and Sequence of Assignments

- **Design assignments that require students to explore a subject in depth.** *Research questions and assignment topics should be based on principles of inquiry and on the genuine need to discover something about the topic, and should present that topic to an audience in the form of an exploration or an argument.*
- **Start building possible topics early.** *Good writing reflects a thorough understanding of the topic being addressed or researched. Giving students time to explore their topics slowly and helping them to narrow their focus from broad ideas to specific research questions will personalize their research and provide evidence of their ongoing investigations.*
- **Consider establishing a course theme, and then allow students to define specific questions about that theme so that they become engaged in learning new ideas and begin to own their research.** *A course theme (like "literacy" or "popular culture") allows students and instructor to develop expertise and to support each other as they read, write, and engage in their research. Grounding the theme in a local context (such as the campus, or the neighborhood or city where the campus is located) can provide greater relevance to students' lives. Once students have defined a topic within the course theme, ask them to reflect frequently on their choice of topic: about what they already know about the topic when they begin their research; about what new ideas they are learning along the way; and about what new subjects for research they are discovering.*
- **Develop schedules for students that both allow them time to explore and support them as they work toward defined topics.** *As researchers learn more about their subjects, they typically discover new, unforeseen questions and interests to explore. However, student researchers do not have unlimited time for their work—at some point, they must choose a focus for their papers. Conferences with students (sometimes held in the library or computer resource center) are invaluable for enabling them to refine their focus and begin their inquiry.*

(continued on page 8)

SITES TO SEE

EDUCAUSE Review

http://www.educause.edu/ir/library/pdf/erm0153.pdf

An article, "Term Paper Mills, Anti-plagiarism Tools, and Academic Integrity," reviews data on plagiarism and the tools some use to address the issues.

While experts advise caution in using these services, you may wish to take a look at some of the electronic tools related to integrity in writing.

TurnItIn.com

http://www.turnitin.com/static/products_services/plagiarism_prevention.html

TurnItIn assists in prevention and detection of copying text from the Internet by comparing submitted papers to billions of pages of content located on the Internet and proprietary databases. Comparison are compiled in custom "Originality Reports"—a sample can be viewed on their website.

EVE21—Essay Verification Engine

http://www.canexus.com/eve/index.shtml

Similar to TurnItIn, though more slanted to the assumption that any findings are likely "plagiarism," EVE2 is also a tool that allows professors to find instances of copying material from the Internet. Once the search has completed, a full report on each paper includes the percent of the essay that may have been copied and an annotated copy of the paper showing all suspect areas highlighted in red.

faculty development UPDATE

Defining and Avoiding Plagarism

(continued from page 7)

- **Support each step of the research process.** *Students often have little experience planning and conducting research. Using planning guides, in-class activities, and portfolios, instructors should "stage" students' work and provide support at each stage—from invention to drafting, through revision and polishing. Collecting interim materials (such as annotated photocopies) helps break the research assignment down into elements of the research process while providing instructors with evidence of students' original work. Building "low-stakes" writing into the research process, such as reflective progress reports, allows instructors to coach students more effectively while monitoring their progress.*
- **Make the research process, and technology used for it, visible.** *Ask your students to consider how various technologies—computers, fax machines, photocopiers, email—affect the way information is gathered and synthesized, and what affect these technologies may have on plagiarism.*
- **Attend to conventions of different genres of writing.** *As people who read and write academic work regularly, instructors are sensitive to differences in conventions across different disciplines and, sometimes, within disciplines. However, students might not be as aware of these differences. Plan activities—like close examinations of academic readings—that ask students to analyze and reflect on the conventions in different disciplines.*

3. Attend to Sources and the Use of Reading

- **Ask students to draw on and document a variety of sources.** *Build into your assignments additional sources, such as systematic observation, interviews, simple surveys, or other datagathering methods. Incorporating a variety of sources can help students develop ways of gathering, assessing, reading, and using different kinds of information, and can make for a livelier, more unique paper.*
- **Consider conventions.** *Appropriate use of citations depends on students' familiarity with the conventions of the genre(s) they are using for writing. Design activities that help students to become familiar with these conventions and make informed choices about when and where to employ them.*
- **Show students how to evaluate their sources.** *Provide opportunities for students to discuss the quality of the content and context of their sources, through class discussions, electronic course management program, or Internet chat spaces, or reflective assignments. Discuss with students how their sources will enable them to support their argument or document their research.*
- **Focus on reading.** *Successful reading is as important to thoughtful research essays as is successful writing. Develop reading-related heuristics and activities that will help students to read carefully and to think about how or whether to use that reading in their research projects.*

4. Work on Plagiarism Responsibly

- **Distinguish between misuse of sources and plagiarism.** *If students have misused sources, they probably do not understand how to use them correctly. If this is the case, work with students so that they understand how to incorporate and cite sources correctly. Ask them to rewrite the sections where sources have been misused.*
- **Ask students for documentation.** *If a student's work raises suspicions, talk with him or her about your concerns. Ask students to show you their in-process work (such as sources, summaries, and drafts) and walk you through their research process, describing how it led to the production of their draft. If they are unable to do this, discuss with them the consequences of plagiarism described in your syllabus (and, perhaps, by your institution). If you have talked with a student and want to pursue your own investigation of his or her work, turn to sources that the student is likely to have used and look for evidence of replication.*
- **Use plagiarism detection services cautiously.** *Although such services may be tempting, they are not always reliable. Furthermore, their availability should never be used to justify the avoidance of responsible teaching methods such as those described in this document.*

5. Take Appropriate Disciplinary Actions

- **Pay attention to institutional guidelines.** *Many institutions have clearly defined procedures for pursuing claims of academic dishonesty. Be sure you have read and understood these before you take any action.*
- **Consider your goal.** *If a student has plagiarized, consider what the student should take away from the experience. In some cases, a failing grade on the paper, a failure in the course, academic probation, or even expulsion might achieve those goals. In other cases, recreating the entire research process, from start to finish, might be equally effective.*

Council of Writing Program Administrators, January 2003, Online at: http://www.wpacouncil.org/positions/index.html

This work is licensed under the Creative Commons Attribution-NoDerivs-NonCommercial License. To view a copy of this license, visit: http://creativecommons.org/licenses/by-nd-nc/1.0

The Council of Writing Program Administrators is a national association of college and university faculty with professional responsibilities for (or interests in) directing writing programs.

American Accounting Association

Travel 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 $20.00 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 at (800) 241-6760 by referencing the following ID number:

ID#: 201164A

American Accounting Association

2004 Annual Meeting Hotel Information

The American Accounting Association's 2004 Annual Meeting will be held at the Orlando World Center Marriott Resort in Orlando, Florida, August 8–11.

The special room rate for meeting attendees is U.S.$142 (single or double occupancy). To receive the special room rate, you must make your reservation by July 12, 2004. When making your reservations, it is important to identify yourself as an attendee of the American Accounting Association Annual Meeting.

Online reservations are available at http://www.stayatmarriott.com/AmericanAccountingAssociation/.

Orlando World Center Marriott Resort & Convention Center
8701 World Center Drive
Orlando, FL, 32821, USA
Phone: (407) 239-4200
Fax: (407) 238-8777
International Toll-Free:)800) 228-9290

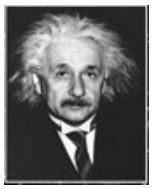
Continuing education • Business liaison • Distance learning

A self-contained course • A classroom supplement

MBA programs

High Q™ **High Q™**

Some students struggle.
Some students excel.
Some students do both.
Some students become professors.
All students thrive with High Q.™



"Many thanks for the compliments and a hearty welcome to our new university clients."

Understanding Financial Statements "UFS"
Financial Statement Analysis "FSA"

Finance and accounting courses presented with a personal computer.

Join your colleagues … put your students out front.

Professor: "UFS is, in its content and presentation, sophisticated simple and elegant."

Call or email for your free desk copies and academic prices. email: learn@highq.com

give us a try **High Q** the classroom in your computer™ • 3814 Truman Drive Frisco, Texas 75034 give us a try

email: learn@highq.com • website: www.highq.com • Tel: 1-877-326-4161 or 1-972-377-9576

2004 AAA Nominations Committee Selects Nominees for Office

The Nominating Committee of the America Accounting Association is pleased to submit the following slate of nominees. Committee members are Mary S. Stone, The University of Alabama (chair); Anne Christensen, Montana State University; Joel Demski, University of Florida; Jim Hunton, Bentley College; Ella Mae Matsumura, University of Wisconsin–Madison; Kate Mooney, St. Cloud State University; and Pete Wilson, Boston College. The following nominees were selected:

President-Elect	*Judy D. Rayburn*	*University of Minnesota*
Vice President–Sections and Regions	*Susan V. Crosson*	*Santa Fe Community College*
Vice President–Research	*John C. Fellingham*	*The Ohio State University*
Vice President–Education-Elect	*Nancy A. Bagranoff*	*Old Dominion University*
Vice President–Publications-Elect	*Morton Pincus*	*The University of Iowa*
Council Member-at-Large	*Julia L. Higgs*	*Florida Atlantic University*
Council Member-at-Large	*Cynthia Jackson*	*Northeastern University*
International Council Member-at-Large	*John Christensen*	*University of Southern Denmark*

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 2004. The Vice President–Sections and Regions and Vice President–Research begin two-year terms in August 2004. The Vice President–Education-Elect and Vice President–Publications-Elect will participate in Executive Committee meetings starting in August 2004 and become voting members of the Executive Committee in August 2005. Council Members-at-Large serve two-year terms beginning in August 2004.

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, 2004. 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 2004 Annual Meeting in Orlando. ■

Mark Your Calendars for these Upcoming AAA Regional Meetings

March 25, 2004–March 27, 2004
2004 Midwest Regional Meeting
Kansas City, Missouri

March 25, 2004–March 27, 2004
2004 Southwest Regional Meeting
Austin, Texas

April 1, 2004–April 3, 2004
2004 Southeast Regional Meeting
Lexington, Kentucky

April 15, 2004–April 17, 2004
2004 Mid-Atlantic Region Annual Meeting and Conference
Arlington, Virginia

April 29, 2004–May 1, 2004
2004 Annual Western Region Meeting
Newport Beach, California

April 29, 2004–May 1, 2004
2004 Northeast Regional Meeting
Albany, New York

May 6, 2004–May 8, 2004
2004 Ohio Region Meeting
Akron, Ohio

Invitation to Volunteer for Committees

AAA President-elect Jane Mutchler is filling AAA committee assignments for 2004–2005. 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:

Jane F. Mutchler
MSC 4A0725
University Plaza
Robinson College of Business
Georgia State University
Atlanta, GA 30303-3083
Fax: (404) 463-9373
Email: jmutchler@gsu.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. ■

A Few Words from the Executive Director

Tracey Sutherland

I have had the pleasure of seeing a number of you at recent AAA Section meetings since the first of the year. Attendance for those meetings has been uniformly strong, with members coming from around the country and around the world to network, offer peer review opportunities, and share ideas and approaches for teaching and curriculum development. Doctoral consortia are a growing phenomenon for Sections, with four held this January in advance of Section midyear meetings. The Information Systems Section expanded their successful doctoral consortium to a New Scholars Consortium, inviting new faculty to join discussions and presentations. At each meeting awards were presented to those making special contributions, and leaders were recognized for devoting their time and energies to successful Section activities and projects. In every case the recognized colleagues responded that they were happy to have served and to have had the opportunity to give something back to the association that has meant so much to them in both their professional and personal lives. It is rewarding for me to be part of the organization and activities that promote the kind of excitement, stimulation, and support I see particularly in evidence during our meetings.

I hope your spring semester progresses successfully and that I will see you at one of our upcoming Section or Region meetings. Please do not hesitate to contact the AAA headquarters office if there is any assistance we can provide. ■

Effective Teaching and Assessment Toolkits Available for Your Library

Consider adding the AAA's series of Effective Teaching and Assessment Toolkits to your instructional support library. Each is a collection of resources comprising timely tools, ideas, materials, and research on the subject addressed. Each toolkit's contents are packaged in a convenient display/storage box. Six topics are available—details of content and directions for ordering follow.

Developing Critical Thinking Skills: The Key to Professional Competencies Toolkit

Designed specifically for accounting faculty and with a focus on understanding more about how the students' cognitive skills affect how they learn, this toolkit is designed as a resource to help you address the challenges of building critical thinking skills and professional competencies. The toolkit includes books and articles like "Critical Thinking in the Public Accounting Profession: Aptitudes and Attitudes," by Baril, Cunningham, Fordam, Gardner, and Wolcott; Developing Reflective Judgment, by King and Kitchener; and "Steps for Better Thinking: A Developmental Problem-Solving Process and Steps for Better Thinking Rubric," by Wolcott and Lynch.

Active Learning Toolkit

Focused on effective ways to encourage student engagement in learning, this toolkit includes useful resources for incorporating a range of effective active learning approaches in college classes. Active learning doesn't have to mean "group work"—these resources are designed to help faculty find approaches comfortable to their own teaching styles. Included in the toolkit collection is a compendium of active learning approaches by Eric Hobson; Effective Learning: Creating Excitement in the Classroom, by Bonwell and Eison; and Using Active Learning in College Classes: A Range of Options for Faculty, by Sutherland and Bonwell.

Effective Grading Toolkit

With resources and examples of effective mechanisms for grading student work and performance, this toolkit can help faculty meet the challenges of developing approaches to grading that fairly assess student effort and make the grading process more manageable. Resources include Effective Grading: A Tool for Learning and Assessment, by Walvoord and Anderson; Improving Multiple-Choice Tests, by Clegg and Cashin; "Improving Essay Tests," by Cashin; and Changing the Way We Grade Student Performance: Classroom Assessment and the New Learning Paradigm, by Anderson and Speck.

Program Assessment Toolkit

Designed as a tool to support accounting departments working to develop effective assessment mechanisms, this toolkit includes a workbook for guiding the process of developing assessment strategies; annotated references for important foundation articles; Assessment for Learning in Higher Education, by Knight; and Student Outcomes Assessment: What Makes It Work?—a videotape addressing relevant program assessment issues.

Classroom Assessment Toolkit

The purpose of this toolkit is to help faculty find effective ways to collect feedback about how well students are accomplishing the goals set for their courses. You will find strategies—from simple to more complex—for assessing whether students are achieving the outcomes you have identified for your classes.

Faculty Evaluation Toolkit

Edited by well-known expert William Cashin, this toolkit includes a handbook addressing critical issues related to the effective evaluation of faculty (including annotated references); Centra's recent book, Assessing Faculty Work; and the collection of IDEA Papers on topics, including "Student Ratings of Teaching: Recommendations for Use," "Student Ratings of Teaching: A Summary of the Research," and "Developing an Effective Faculty Evaluation System."

While supplies last toolkits are available at the following prices:

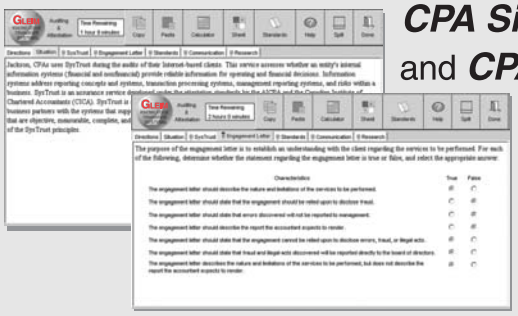
Single Toolkit..... $50
Two toolkits $80
Entire collection $225

To order a toolkit, email Linda Watterworth at linda@aaahq.org, or contact her by phone: (941) 556-4118; Fax: (941) 923-4093; or Mail: American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233-2399. ■

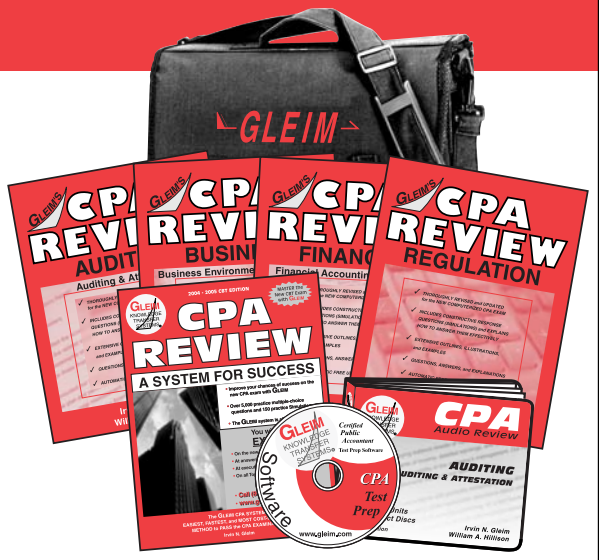
GLEIM's Complete System

Guarantees your students will pass.

- GLEIM's Complete System is guaranteed current for the new April 2004 computerized exam.
- Candidates prepare for each CPA part with the confidence to pass!
- Since 1966, Dr. Gleim has seen numerous changes to the CPA exam and the accounting profession as a whole. His background and strong history of involvement have resulted in the most innovative CPA review choices for all CPA candidates. Place your trust with the pioneer of CPA review.



GLEIM's
CPA Simulation Wizard
and ***CPA Review Online***
Emulate AICPA Simulations.



GLEIM's Complete *CPA Review with Review Online* includes:

- Simulation Wizard
- Review Online
- Software
- Audios*
- Books
- Book Bag

*CD or cassette

$924.95

Order Today!

Online: www.gleim.com/CPA
Phone: (800) 87-GLEIM

GLEIM KNOWLEDGE TRANSFER SYSTEMS®

AMERICAN ACCOUNTING ASSOCIATION
5717 Bessie Drive
Sarasota, Florida 34233-2399
Phone: (941) 921-7747 • Fax: (941) 923-4093
Email: Office@AAAhq.org
http://AAAhq.org

Printed in the USA

PRSRT. STD.
U.S. POSTAGE
PAID
MANASOTA, FL
PERMIT NO. 15

Log onto http://AAAhq.org for more detailed information