

President's Message

EXPLORING THE WORLD OF ACCOUNTING

Recently I had the privilege of leading a delegation coordinated through the People-to-People Ambassadors program.¹ The primary objective of this delegation was to explore the state of the accounting profession in Russia. The trip was designed to provide a forum for accounting professionals from Russia to meet with U.S. counterparts to exchange ideas and practices that positively affect the practice of public accounting in both countries. Prior to the trip we generated specific objectives and the People-to-People group then developed the appropriate contacts in Moscow and St. Petersburg. The specific objectives for our trip were as follows:

- An understanding of accounting education in Russia
- An understanding of the laws and regulations guiding the practice of public accounting
- An understanding of the standard-setting process for both accounting and auditing
- An understanding of ethical guidelines and practices
- An understanding of the role of professional organizations for public accountants and
- An understanding of the state of the internal audit profession in Russia.

I wanted to share our experiences with you to encourage all of you to explore the world at large. There is so much for us to learn and so much for us to share with the rest of the world. My hope is that this will spur more of you to travel the world, not only so that we can learn about the accounting profession in other countries, but also so we can learn about other cultures to promote better understanding ... a better understanding of not only others but also ourselves and our reaction to things "foreign." Just a bit of exploration will help us all to learn that it really is a very small world.

First a bit of information on the economic climate in Russia. The population is 145.2 million with about 106 million in urban areas. The current unemployment

rate is 8% but decreasing and the inflation rate is at 10% and also decreasing. The economy is very dependent on oil but is becoming increasingly diversified. The retail industry is growing in Russia as are other consumer products and agriculture but there is little commercialization of biotechnology. More and more private equity is funding development and there is a growing demand for Western-style management, accounting, and auditing. The corporate tax rate is 24% and the individual flat rate is 13%.

Companies are either state-owned, or privatized companies that once were state-owned ... these are closely held and centrally controlled by "oligarchs," or are the newly formed private companies. All auditors we talked to much preferred working with the newly formed private companies. The movement away from the old Soviet system is in its infancy and there is still much sympathy for central control. We were told that Russian owners tend not to delegate and there is a very centralized management process. The CEO's office is often like a small intelligence agency and employees live in fear of retaliation. Cash-based key performance indicators are used and punishment is the rule rather than providing incentives to do well.

Education of Accountants

While in Moscow, we visited with partners at KPMG.² In Russia, KPMG hires university graduates in primarily economics, math, or science. The new hires are then placed in a program run by The Association of Chartered Certified Accountants (ACCA) from the U.K.³ The ACCA program is a three- to three-and-a-half year program where the students take evening courses and work their way through a series of exams that eventually lead to certification as a Chartered Accountant. The ACCA program curriculum is focused on international accounting and auditing standards, but in taxation the focus is on the Russian system.

Another form of accounting education is that exhibited in the Finance Academy in Moscow under the Government of the Russian Federation. Here several programs



Jane F. Mutchler

are offered for those interested in becoming accountants including full-time, part-time, distance options, a five-year program leading to a Master's Degree and a two-year Master's Program for those with Bachelor degrees from another university.

The third form of accounting education is exhibited by the Training and Post-Graduate Center for Auditors and Accountants of St. Petersburg State University. The Center, formed just ten years ago, is focused solely on functional training and students already have degrees in something other than accounting. The curriculum is controlled by the Russian Minister of Finance who also controls the examination process.

With the exception of the ACCA program, accounting education is based primarily on statutory rules. Education on international financial reporting standards is sorely needed but few places teach it. When we visited the Training and Post-graduate Center for Auditors and Accountants of the St. Petersburg State University, Professor Alexander Soshnev,

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Director of the School, discussed the dire need for:

- Scholarships or fellowships for Russian trainers to visit the United States to get certified to teach the international accounting and auditing standards. The certificates are a crucial component to assure that the trainers have the ability to teach the international auditing and accounting standards and they must be provided to the Center.
- As an alternative, scholarships and fellowships to encourage visits of American trainers to come there to "train the trainers," and
- Scholarships and fellowships for training Russian educators in all aspects of economics, accounting, and law that are needed to meet the requirements of membership in the World Trade Organization.

Accounting Standard Setting

Currently accounting standards are promulgated through the office of the Minister of Finance. They have, however, established a national council that will address the issue and on July 1st the government announced that some authority over accounting standards will be delegated to a professional group. That process is still unfolding. Standards are based primarily on tax rules, but there is increasing demand for accounting according to international standards. The system is moving in that direction and currently does have some standards that are compliant with international rules. There is political reluctance to give up local rules, but 2005 is the target date for all banks to report according to international rules and 2008 is the target date for all businesses to report that way. With the exception of the Russian companies that are listed on American exchanges, there is a preference to move to international standards rather than U.S. GAAP.

Auditing Standard Setting

Because there was no auditing profession in the Soviet era, it has been far easier to establish auditing standards that comply with international rules. However, standard-setting activity is recent and is still regulated by the Russian Minister of Finance. The Law on Auditing Activity passed two years ago and is continuously evolving.

Ethical Guidelines and Practices

The development of ethical guidelines and

practices is a recent phenomenon in Russia. KPMG and other international firms follow ethical rules and guidelines established in the United States. As the market system develops in Russia, the establishment of ethical guidelines and practices and strong corporate governance systems will follow.

Professional Organizations for Public Accountants

The St. Petersburg Chamber of Chartered Accountants was founded in 1992 to serve as a professional association for accountants and auditors. There is no legal basis for the organization, but the professionals understand the need for this as Russia moves to new markets. There are 12 similar associations throughout Russia and many are accredited at the federal level by the Minister of Finance and enjoy special status and powers to regulate the activity of auditors. The Minister of Finance tries to consider the opinions from the associations but does not always take them seriously. The Minister often refers to the Arthur Andersen scandal as evidence that federal regulation is necessary. The Chamber of St. Petersburg has no desire to be part of the state machinery and wants to remain independent. The Chamber, among other things, develops guidance on both statutory and international standards and provides guidance and assistance on translating international accounting standards to a more practical local form. They also conduct peer reviews. If they do find poor practices they may reprimand orally or in writing and in severe cases will notify the Minister of Finance.

The Internal Audit Profession in Russia

The modern internal audit profession is a very recent phenomenon in Russia. Until the mid-90s, internal auditing was focused on controlling and inspecting borders and limiting losses of Soviet property. When the Russian market opened up and Western companies such as Procter and Gamble, Kodak, and The Coca-Cola Company moved in to conduct business the focus and strength of the internal audit profession began to grow.

There now is a Russian affiliate of the Institute of Internal Auditors (IIA) and they are promoting the profession through regular meetings and seminars. Their membership has doubled in the past year.⁴

Outstanding Accounting Educator Award

The 2005 Outstanding Accounting Educators are Gerald L. Salamon and G. Peter Wilson. 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 2005 in San Francisco, California.

Former Outstanding Accounting Educator Award recipients are listed below.

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- 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, 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
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, 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
2004—Dan S. Dhaliwal, The University of Arizona, Tucson

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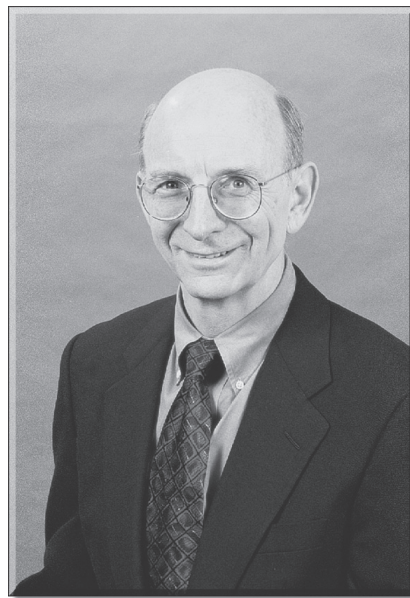


Gerald L. Salamon

Over the 35 years since receiving his Ph.D. from The Ohio State University, Gerald L. Salamon has made significant contributions to accounting education and research. In a theme repeated in multiple letters from former students and colleagues, another Outstanding Accounting Educator said, "Jerry has dedicated his academic life to facilitating other academicians' research." His thoughtful and insightful comments across all areas of accounting thought and all research methods have helped an untold number of accounting workshop presenters at the University of Florida, The University of Iowa, and Indiana University. Jerry's classroom teaching includes Ph.D. seminars in research methods and accounting plus M.B.A. and B.B.A. courses, first in managerial accounting and more recently in financial accounting. At Indiana University, where he holds the A. L. Prickett Chair, his classroom performance has earned two Ph.D. teaching awards and the Teaching Excellence Recognition Award. Jerry has

served as a member of 22 doctoral dissertation committees and chaired 17 more.

Jerry's broad-based research has been published in leading scholarly journals in accounting including *The Accounting Review*, *The Journal of Accounting Research*, *The Journal of Accounting and Economics*, and *Contemporary Accounting Research*, as well as top journals in finance, marketing, and economics including *The Journal of Finance*, *The Journal of Marketing Research*, and *The American Economic Review*. Furthermore, through his leadership and tireless effort as editor of *The Accounting Review*, Jerry served the academy at large. Exemplary teaching, research, and collegiality characterize Professor Gerald L. Salamon's contributions as an Outstanding Accounting Educator.



G. Peter Wilson

G. Peter Wilson has a passion for educating—educating students inside and outside the classroom, and educating professors about practice and about educating. He has taught

mathematics and statistics at Florida Atlantic University, the University of Florida, and Lake-Sumter Community College and taught accounting at Carnegie-Mellon University, Stanford University, Harvard Business School, Massachusetts Institute of Technology, and Boston College where he is the Joseph L. Sweeney Professor of Accounting. His classroom performance has led to multiple outstanding teaching awards at MIT and Stanford. Pete energized and changed the classroom behavior of a large and growing number of accounting professors around the world through his impassioned presentations on teaching and pedagogy at eight New Faculty Consortiums of the American Accounting Association, his service on the Accounting Education Change Commission, and almost 180 speeches exemplifying to a wide audience of students, professors, practitioners, and regulators professors' dual roles of structuring and extending knowledge.

Pete's research has improved our understanding of how tax status, changes in tax rules, and non-tax business factors affect managers' investment, operating, financing, and reporting decisions. He received the American Accounting Association's Competitive Manuscript Award and has presented his research insights as a distinguished visiting faculty member at five AAA/Deloitte/J. Michael Cook Doctoral Consortia. As service capstones, Pete served as both Academic Vice President and President of the American Accounting Association. G. Peter Wilson is an Outstanding Accounting Educator as a teacher of students and teachers, a researcher, and a servant at large. ■

CALL FOR PAPERS

12th Annual HKUST Summer Symposium on Accounting Research

The 12th Annual HKUST Summer Symposium will be held on June 6–9, 2005 and is dedicated to the challenges and opportunities faced by the accounting profession in global capital markets. Papers should be submitted by March 31, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *12th Annual HKUST Summer Symposium on Accounting Research*.

CALLS FOR PAPERS

10th Ethics Research Symposium

The Professionalism and Ethics Committee of the American Accounting Association invites faculty and doctoral students to attend the 10th Ethics Research Symposium that will take place just prior to the 2005 American Accounting Association Annual Meeting in San Francisco. The Symposium will consider papers on all aspects of accounting ethics research, including research on accounting ethics education. Submission deadline is April 1, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *10th Ethics Research Symposium*.

CALL FOR PAPERS

AACF 2nd Annual International Accounting Conference

AACF (Accounting Academicians' Collaboration Foundation of Turkey) is pleased to organize the Second Annual International Accounting Conference that will be held on November 10–12, 2005 in Istanbul, Turkey. The theme of the second conference is "New Dimensions in Accounting and Auditing." The topics include International Financial Reporting Standards and related issues; fair value determination; creative accounting; and auditing, corporate governance and ethics related issues. Submission deadline is April 1, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *AACF 2nd Annual International Accounting Conference*.

CALLS FOR PAPERS

2005 AIS Educator's Conference

The Seventh Annual AIS Educator Conference is scheduled for June 24–27 in Breckenridge, Colorado. Submissions of papers, extended abstracts, or panel discussion proposals for the conference are welcome. Submission deadline is April 1, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *2005 AIS Educator's Conference*.

CALLS FOR PAPERS

Emerging Issues in Accounting, Business and Technologies 2005

The Emerging Issues in Accounting, Business and Technologies 2005 will be held on August 4–6 at the Conference Center Niagara Falls, New York. This Conference is intended to address a broad range of topics in accounting, business and technologies. We are particularly interested in papers on international accounting, emerging technologies, health care, ethics and business education, corporate governance, business process management, finance and economics, performance measurement and management, internal controls, and the Sarbanes-Oxley Act. Submission deadline is April 15, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *Emerging Issues in Accounting, Business and Technologies 2005*.

CALLS FOR PAPERS

2005 Contemporary Accounting Research Conference

The Canadian Academic Accounting Association announces the 20th CAR Conference. It will take place in Niagara-on-the-Lake, Ontario on November 5–6, 2005. In addition, there will be a Doctoral Consortium on November 4. Submission deadline is April 22, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *2005 Contemporary Accounting Research Conference*.

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Effective Teaching and Assessment Toolkits Available for Your Library

Consider adding the AAAs 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.

Assessing the Silent Revolution

How Changing Demographics Are Reshaping the Academic Profession

In these excerpts from their article in the AAHE Bulletin Martin Finkelstein (Seton Hall University) and Jack Schuster (Claremont Graduate University) address the dramatic changes occurring in the workplace for many faculty and the drivers of those changes. These perspectives and data and many more can be found in their forthcoming book *The American Faculty: The Restructuring of Academic Work and Careers* (Johns Hopkins University Press, expected in 2005).

The American faculty has been undergoing dramatic changes in who it is, what it does, and the career trajectory of its members. While many of the changes—especially the demographic ones—have been evident for years, other key dimensions of the faculty's transformation have been far less visible. Taken together, these elements constitute, in effect, a silent revolution.

To describe the transformation, we draw on our multiyear project on the Future of the American Faculty. The first two volumes derived from this endeavor focused on the new generation of faculty members. (For more on this research, see our books, with Robert K. Seal, *The New Academic Generation: A Profession in Transition*, Johns Hopkins University Press, 1998; and *New Entrants to the Full-Time Faculty of Higher Education Institutions*, National Center for Education Statistics, 1998.) This project, supported by several foundations, is now nearing completion.

Our presentation at AAHE's 2001 Conference on Faculty Roles & Rewards enabled us to preview several important aspects of our work:

- Who makes up the new faculty?
- What do they do on the job?
- What are the longer-term policy implications of this new academic workforce?

To depict the transformation of the academic profession, we have focused on the new generation of faculty members, for within that cohort can be seen the most dramatic manifestations of change. We highlight their distinctive characteristics and the nature of their work by making two comparisons: first, to their contemporary, more senior colleagues, and, second, to their historical counterparts from several past decades.

To delineate the uniqueness of the current new entrants, our project has drawn on the major national faculty surveys conducted over the past three decades, beginning with the landmark 1969 *Carnegie Commission National Survey of Faculty*. The other major surveys span four subsequent Carnegie surveys, three sponsored by the U.S. Department of Education's National Center for Educational Statistics (the 1988, 1993, and the recently released 1999 *National Study of Postsecondary Faculty*), four conducted by the University of California, Los Angeles's Higher Education Research Institute, and several others, including surveys by the National Center for Research to

Improve Postsecondary Teaching and Learning (1988) and TIAA-CREF (1999).

We believe that our analysis is the most extensive—and arguably the most foolhardy!—undertaken to scrutinize and synthesize oceans of often disparate data derived from these varied faculty databases. Nonetheless, we believe that only then can the extent of the changes still under way be adequately understood.

The Demographic Morph

The most elemental observation to be made about the new academic generation is that it is very substantial in size. Given the common perception that the academic marketplace has been more static than dynamic for many years, many observers are surprised to learn that fully one-third (33.5 percent) of the full-time faculty in two- and four-year institutions in 1992 were in the first seven years of a full-time academic career and that in 1998, the proportion of such new entrants was 22.4 percent. Although the new faculty cohort that had transformed American colleges and universities in the late 1960s, during the last great era of expansion and substantial hiring, was very large—constituting about half of all full-time faculty members, the more recent junior cohorts have been impressively sizeable and, accordingly, will shape who the faculty are and what they do for years to come.

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Our second observation centers on the new cohort's increasing diversity ... Consider that white males, especially native-born, historically have comprised the dominant core of the profession. Yet by 1992 they no longer constituted even a majority (43.2 percent) among the new faculty cohort, dropping further to 36.5 percent in 1998. Indeed, to further dramatize the faculty's transformation, if we add a variable to capture the ever-growing tilt toward professional/ career fields, we find that by 1992 only one in five (20.5 percent) recently hired full-time faculty was a native-born white male teaching in a liberal arts field, a proportion that shrank further to 18.6 percent by 1998. In other words, it can be said, with only slight hyperbole, that the prototypical faculty member of a mere few decades ago (the native-born white male based in the liberal arts) may now be approaching endangered status!

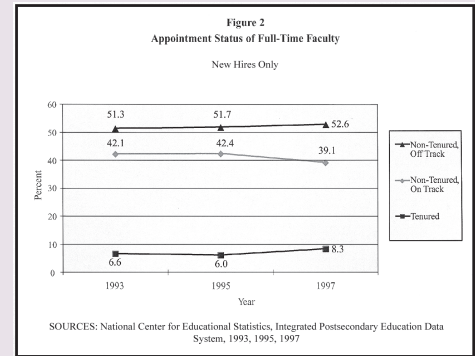
The extent of this demographic revolution can be seen vividly when we compare the gender profiles among faculty generations in 1969, 1992, and 1998. Table 1 shows not only a much smaller proportion of women in full-time academic positions in 1969 compared with 1992 or 1998, but only a small difference in female representation between the generational cohorts. Not much change was under way then. By 1992, however, we see a strikingly different pattern: women are much more numerous in the new-

entrant cohort, indicating their still-expanding presence. By 1998, women had grown to 35.8 percent among all full-timers, and among the recent hires they accounted for 43.8 percent.

A Radical Realignment

That brings us to the crux of the "silent revolution" that we believe is reshaping the academic profession and, ipso facto, faculty roles as teachers and as knowledge producers. Perhaps the sharpest difference between the contemporary faculty and their predecessors a generation ago is seen in the kinds of academic appointments they hold. In 1992, more than four-fifths (83.5 percent) of the full-time experienced faculty (seven or more years of full-time teaching experience) held "regular," that is, tenure or tenure-track, appointments, compared with only two-thirds of the new entrants (66.8 percent).

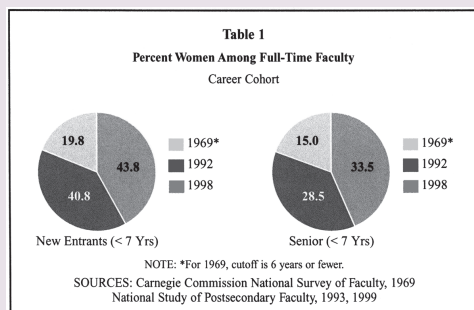
The escalation of full-time, "off-track" appointments is all the more striking when viewed in historical perspective because such appointments were almost unknown in 1969—amounting to a miniscule 3.3 percent. While the number and proportion of such "non-regular" full-time appointments grew throughout the 1970s and 1980s, the phenomenon has mushroomed in the 1990s. Indeed, as Figure 2 shows, the majority of all full-time faculty appointments made in the 1990s—new hires in 1993, 1995, and 1997—were off the tenure track. In other words, non-tenurable term appointments—essentially nonexistent three decades ago—have become the norm, the modal type of faculty appointment. Faculty members are being redeployed at an amazing rate—and regular academic appointments are rapidly becoming less common.



So, what does this extraordinary development mean? Are we describing what may amount to no more than an inconsequential change in the duration of appointments, a superficial, essentially technical matter unrelated to the content and quality of academic work? Indeed, maybe the proliferation of such appointments will constitute a great boon to the body academic, a seismic shift that now promises to deliver ever greater flexibility (with its heightened potential for accountability) to the traditional system of tenure-eligible, full-time faculty appointments.

Roger G. Baldwin and Jay L. Chronister indicate in their recent study of off-track appointments (*Teaching without Tenure: Policies and Practices for a New Era*, Johns Hopkins University Press, 2001) that some non-tenure track appointees largely replicate the work patterns of their tenure-track colleagues. But, they found, many other term appointees perform more specialized and limited—usually teaching-focused but sometimes research-focused—roles.

While their study offers no quantitative measures of difference, we sought to understand the extent of work role changes between faculty regulars and the newish breed of "termers." Our analysis is summarized in Table 2 above. Accepting that some percentage of termers act like regulars



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Table 2
Tenured/Tenure-Track vs. Non-Tenure-Track (Term) Faculty
Full-Time Faculty Whose Principal Activity Is Teaching, Fall 1998

Characteristic	Tenure-Track/ Tenured	Term
1. Percentage Women	33.6	51.6
2. Percentage Who Did Not Publish in the Last Two Years	31.9	50.3
3. Percentage With Zero Hours of Informal Contact With Students	29.5	44.4
4. Mean Percentage Time Spent at Teaching	66.3	71.8
5. Mean Percentage Time Spent at Research	12.8	6.7

SOURCE: National Center for Educational Statistics. National Study of Postsecondary Faculty, 1999.

on the job, the majority of termers, it appears, do not. There are evident differences, and the differences are suggestive, even provocative. Keeping in mind that these off-track appointees nonetheless serve on full-time appointments, we have found that those teaching-focused termers:

- Devote about five hours a week less to their institutional responsibilities (as much as 10 fewer hours at the research universities) than do their regular counterparts.
- Spend more time teaching, less time in service activities (governance and committee work), and much less time in research.
- Are about twice as likely as regulars to spend no time whatsoever in “informal interaction” with students. The disparity is even greater in professional fields.

Granted that some term appointees, as noted, function similarly to regular appointees; these data clarify that most do not. Most, in fact, play a highly circumscribed, that is, specialized, role at their institutions, usually centering on the teaching function. Perhaps the day of the full-service professor—teaching, research, service—is becoming an anachronism. There’s another interesting difference: These teaching-focused appointees disproportionately include women, whereas, contrariwise, the research-focused term appointees are predominantly men. More interesting

profession. Clearly, for some of these off-track appointees, the more defined and limited responsibilities associated with term employment may provide for them a better accommodation to life’s other demands than does the traditional academic

Beyond this potentially felicitous development, what does the unraveling of the “holy trinity”—teaching, research, and service—mean for the quality of academic work, the quality of teaching and advising, the quality of the research enterprise? Definitive answers to these questions will have to await more data and analyses. And the issues are not simple but highly nuanced—so crisp answers concerning the trade-offs are not likely soon to emerge. Meanwhile, the “silent revolution” in academic appointments requires heightened scrutiny; at a minimum, it means that differences between what different types of faculty do should be monitored regularly and assessed carefully to determine, value judgments aside, just what is going on.

Policy Implications

Now moving beyond the challenging enough task of describing the changes, we ask: What are the longer-term implications for the academy?

Our brief preview of transforming trends in faculty demographics and in academic appointments and faculty work concludes with

still, these data suggest that women termers are among the most satisfied subgroups in the contemporary academic

faculty development UPDATE

SITES TO SEE

Copyright Clearance Center

<http://www.copyright.com/>

Copyright Clearance Center is a provider of copyright licensing and compliance solutions for the information content industry. The CCC serves as an intermediary between copyright holders and content users, facilitating the exchange of reuse rights and royalties through a wide range of licensing services. CCC manages the rights to over 1.75 million works and represents more than 9,600 publishers and hundreds of thousands of authors and other creators.

Copyright Crash Course

<http://www.utsystem.edu/ogc/intellectualproperty/cprtindx.htm>

The University of Texas System has developed a website to help faculty learn about various aspects of “fair use” and how to figure out how to get permission to use copyrighted materials.

Creative Commons

<http://creativecommons.org/>

A single goal unites Creative Commons’ current and future projects: to build a layer of reasonable, flexible copyright in the face of increasingly restrictive default rules. This nonprofit organization seeks to build upon the “all rights reserved” of traditional copyright to create a voluntary “some rights reserved” copyright.

(continued on page 10)

faculty development UPDATE

(continued from page 9)

implications for the future of the academic profession and, thereby, for the future of the academy.

Although we have only scratched the proverbial surface in this account, several findings about academic work and careers spanning these past three decades begin to demonstrate that the differences between the current academic workforce and their predecessors—beyond the obvious demographic changes—are real, and they appear to have highly significant implications. Touching on only a few themes at this point, we have argued that the extensive and apparently still accelerating redeployment of faculty—that is, the massive shift in the types of academic appointments toward a more contingent workforce—constitutes a “silent revolution.”

Some aspects of change are much more tangible and much more welcome—for example, the infusion of so many more women and faculty members of color over these past three decades. But other aspects appear to have more profound and potentially unsettling implications:

- We foresee a future characterized by re-specialized academic work and by potentially constrained academic careers in which the links between individual faculty members and their institution are further attenuated; that is, a situation in which increasing numbers of academics disengage from long-term institutional commitment or, perhaps more accurately, are being disengaged from such a commitment.
- Changes are occurring so rapidly that we cannot begin to obtain timely measurements of—much

less comprehend—all of the implications. But consider that at this juncture it is apparent that no more than one in four recent faculty hires holds a regular, traditional appointment. (Very roughly, close to half of faculty members are part-time and, among the full-timers, half are being hired into term appointments.)

And here is the most sobering part:

We believe that this makeover of the faculty members and their careers is likely to accelerate. Why? Consider, however briefly, three engines that are driving accelerating change:

- The number of retirements, and accordingly, the need for replacements, is increasing rapidly—leaving wide open the prospect for an even more rapid makeover. The continuing aging of the faculty—now, it seems, the highest average age ever—means huge numbers of retirements looming.
- The spread of instructional technology—a pervasive theme at the ... Conference on Faculty Roles & Rewards—is prompting ever more specialized curricular and instructional roles and the beginnings of academic outsourcing.
- Changing accreditation standards are likely to exert a subtle but powerful influence. Though mentioned here only in passing, accreditors are striving hard to accommodate the “new realities” and, in so doing, are de-emphasizing the roles of—and, thereby, the need for—a substantial cadre of traditional full-time faculty members.

This is a foreseeable future. It is a future that some, no doubt, will embrace, others may accept as inevitable, and still others may lament. But it is useful to remind ourselves that

in our radically decentralized non-system of higher education, no one is in charge. Certainly not the U.S. Department of Education. Not even the AAHE [American Association for Higher Education]! No sinister conspiracy orchestrates this change. It truly is a revolution driven from “below,” fueled by innumerable decisions on individual campuses—often at the academic unit level—as they develop strategies to engage an uncertain future. No single agency’s or institution’s decision can influence more than a small portion of the larger picture—either by way of further fueling or retarding the changes.

What we urge is just this: that faculty members and administrators alike commit to focusing more attention on monitoring the extent and pace of change, and that they also contemplate, beyond acknowledging the expedient flexibility and cost savings that accrue with faculty redeployment, the likely consequences for the quality of education. That is the key.

This kind of exploration would need to take into account such matters as the likely much-diminished attractiveness of an academic career to highly able young persons if the prospects for securing a traditional academic career become even more elusive. Many such issues that press upon the value-laden core of the academy require systematic, sustained analysis, lest the silent revolution continue to sweep through the academy with far-reaching consequences before we begin to grasp its significance—and pay a potentially very high price for our inattention.

This article is included with permission from the AAHE Bulletin published by the American Association for Higher Education, October 2001. Find it online at <http://aahebulletin.com/public/archive/silentrevolution.pdf>.

COSO's ERM Framework Now Available

COSO's new Enterprise Risk Management—Integrated Framework is now available for purchase. Authored by PricewaterhouseCoopers, the framework defines essential ERM components, discusses key ERM principles and concepts, suggests a common ERM language, and provides clear direction and guidance for enterprise risk management.

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Order Enterprise Risk Management—Integrated Framework and Application Techniques from: <https://www.cpa2biz.com/CS2000/Products/CPA2BIZ/Publications/COSO+Enterprise+Risk+Management++Integrated+Framework.htm> ■

Invitation to Volunteer for Committees

President-elect Judy D. Rayburn is beginning to plan AAA committee assignments for 2005–2006. 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:

Judy D. Rayburn
3 263 Carlson School of Management
University of Minnesota
321 19th Avenue South
Minneapolis, MN 55455-0413
Phone: (612) 624-3840
Fax: (612) 626-1335
Email: jrayburn@csom.umn.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. ■

2005 AAA Nominations Committee Selects Nominees for Office

The Nominating Committee of the American Accounting Association is pleased to submit the following slate of nominees. Committee members are Joel Demski, University of Florida (chair); Pete Wilson, Boston College; Bill Felix, The University of Arizona; Ida Robinson-Backmon, University of Baltimore; Jake Birnberg, University of Pittsburgh; Alan Reinstein, Wayne State University; and Kevin Stocks, Brigham Young University. The following nominees were selected:

- President-Elect: Shyam Sunder, Yale University
- Vice President: Jim Hunton, Bentley College
- Vice President—Professional Relations: Scott Showalter, KPMG
- Vice President—International: Alfred Wagenhofer, University of Graz
- Vice President-Elect—Finance: Joe Carcello, The University of Tennessee
- Council Members-at-Large:
Sherry Mills, New Mexico State University
Vaughan Radcliffe, University of Western Ontario
- International Council Member-at-Large: Kazuo Hiramatsu, Kwansai Gakuin University

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 2005. The Vice President, Vice President—Professional Relations, and Vice President—International begin two-year terms in August 2005. The Vice President—Finance-Elect will participate in Executive Committee meetings starting in August 2005 and become a voting member of the Executive Committee in August 2006. Council Members-at-Large serve two-year terms beginning in August 2005.

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, 2005. 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 2005 Annual Meeting in San Francisco. ■



City University of Hong Kong is one of eight higher education institutions directly funded by the Government of the Hong Kong Special Administrative Region through the University Grants Committee (Hong Kong). It aims to become one of the leading universities in the Asia-Pacific region through excellence in teaching and research. In two recent studies, City University of Hong Kong is ranked among the top 200 universities in the world, and among the top ten universities in the Greater China region. The student population is approximately 23,000 enrolled in over 100 programmes at the associate degree, undergraduate and postgraduate levels. The medium of instruction is English.

The University invites applications and nominations for :

Head of Department of Accountancy[Ref. B/563/49]

The Department of Accountancy is within the Faculty of Business, one of the biggest business schools in Hong Kong, offering well-established undergraduate and postgraduate degree programmes. The Faculty creates a climate of scholarship and high academic endeavour that challenges academic staff to excel in their chosen fields in teaching, research and consultancy.

The Department of Accountancy has acquired a leadership position in accounting education, professional training and accounting research in Hong Kong. Its educational expertise embraces the primary fields of professional accountancy - financial accounting, management accounting, auditing, taxation and financial management. Special attention is also given to the international dimensions of accounting, auditing and taxation, including the relevant systems in the mainland China.

Qualifications for Appointment

The Head of Department will provide strong academic leadership in the development of teaching and research within the Department, as well as providing effective managerial leadership. Candidates should possess strong academic and professional qualifications, substantial relevant experience in tertiary education, and an internationally recognized record of research and scholarship.

Salary and Conditions of Service

The successful candidate will be offered appointment to an academic rank commensurate with qualifications and experience. The appointment will either be on superannuable terms with provision for superannuation benefits, or on a fixed-term contract with contract-end gratuity. The appointee will be offered the headship appointment concurrently for an initial period of three years. The University offers competitive salaries and employee benefits, including annual leave, medical and dental schemes, and, where applicable, passage allowance. Provision of housing benefit is under review.

Application and Information

Information about the post and the University is available at <http://www.cityu.edu.hk> or from the Human Resources Office, City University of Hong Kong, 83 Tat Chee Avenue, Kowloon, Hong Kong [Fax : (852) 2788 1154 or (852) 2788 9334/E-mail: fbsearch@cityu.edu.hk]. Please send the application or nomination, enclosing a current curriculum vitae, to the Human Resources Office by **28 February 2005**. Please quote the reference of the post in the application and on the envelope.

The University reserves the right to consider late applications and nominations, and to fill or not to fill the position.

We discussed the profession with the Chief internal auditor from MegaFon, one of the “Big Three” mobile communications companies in Russia. At his company he reports to the audit committee, but this is a rare occurrence in most Russian companies. Many do not even have an internal audit function and for those that do, the company often does not have an audit committee to provide oversight.

It Was Not All Work!

Of course, in addition to the professional meetings we spent a great deal of time exploring the Russian culture through visits to, among other places, the Kremlin, Red Square, the Hermitage, the Winter and Summer Palaces, Peter and Paul Fortress, St. Isaac’s Cathedral, and the Cathedral of Savior on the Spilled Blood. Russia prides itself on preserving its culture. We were able to enjoy both opera and ballet at the Mariinsky Theatre in St. Petersburg and the Moscow Symphony Orchestra. We also saw a very entertaining Russian Folk Show at the Grand Duke Nicolas’ Palace. Russian like to toast guests and we attended two banquets, one in Moscow and one in St. Petersburg, where we exchanged toasts with our professional hosts.

Traffic is a nightmare in both Moscow and St. Petersburg. As we were told, roads were developed in the days when there were perhaps 4,000 cars in Moscow and now there are perhaps 400,000 vehicles traveling the roads daily. A major saving grace is that all cars are small “mini” vehicles!

In closing I want to encourage all of you to consider both professional and personal trips to Russia and other developing countries in the world. We have much to offer and much to gain through such exchanges.

¹ Read about the People-to-People organization at <http://www.ambassadorprograms.org/upcomingprograms/business/business.asp#top>

² Note that the average work week for an accountant at any of the large firms is 60 hours per week, year round. There is no “busy” season as we know it.

³ See their website at <http://www.accaglobal.com/>

⁴ See the website at: <http://www.iaa.ru.ru>

**Mark Your Calendars
ANNUAL MEETING
August 7–10, 2005
San Francisco, California**

Summer will be here before we know it. Mark your calendar now for the American Accounting Association’s 2005 Annual Meeting August 7–10, in San Francisco. Four days of nonstop opportunities to network with the top leaders in your field, interact with leading practitioners, discuss your ideas with internationally recognized researchers, share teaching techniques with leading business educators, and participate in peer review—you can’t afford to miss it.

Major speakers include:

- John W. Snow, U.S. Secretary of the Treasury
- Michael G. Oxley, U.S. House of Representatives
- Katherine Schipper, Presidential Lecturer (FASB)
- Dennis Beresford (Board of MCI Post Worldcom)
- Robert Herz, FASB
- Don Nicholiasen, SEC
- Joseph Wells, Association of Fraud Examiners

Panels, Sessions and Events:

- Using Cases to Motivate Learning—Pete Wilson
- Effects of SOX on the Auditing Profession
- Real-Life Accounting Data for the Classroom

- PCAOB, SEC, FASB and IASB Updates
- Managing Group Projects and Assignments
- Effect of SOX on the IT function
- Identifying and Measuring Learning Outcomes

The AAA 2005 Annual Meeting offers something for everyone:

- Research Paper Presentations
- CPE Sessions
- New Scholars Concurrent Sessions
- Teaching and Curriculum Ideas
- Effective Learning Strategies Poster Sessions

REGIONAL MEETINGS

April 7–9, 2005
Midwest Regional Meeting
St. Louis, Missouri

April 14–16, 2005
Northeast Regional Meeting
Tarrytown, New York

April 21–23, 2005
Southeast Regional Meeting
Charlotte, North Carolina

April 28–30, 2005
46th Annual Meeting of the Ohio Region
Columbus, Ohio

April 28–30, 2005
Western Region Meeting
Sacramento, California

CALLS FOR PAPERS

The Ninth University of Illinois Tax Research Symposium

The Ninth University of Illinois Tax Research Symposium will be held on the Urbana-Champaign campus on Friday and Saturday, September 16–17, 2005. This is a biannual symposium designed to bring together leading tax scholars from accountancy, economics, finance and related fields. Authors employing rigorous research methods to study any tax-related topic are invited to submit papers. Submission deadline is May 1, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *The Ninth University of Illinois Tax Research Symposium*.

CALLS FOR PAPERS

The 17th Asian-Pacific Conference on International Accounting Issues

The Seventeenth Asian-Pacific Conference on International Accounting Issues will be held on November 20–23, 2005 in Wellington, New Zealand. The main theme of the conference is “Ramifications of Accounting Scandals”. Submission deadline is May 15, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *The Seventeenth Asian-Pacific Conference on International Accounting Issues*.

CALLS FOR PAPERS

2005 ABO Research Conference

The 2005 ABO conference will be held October 21–22, 2005 in the Buckhead area of Atlanta, Georgia. This year we are pleased to include an Emerging Scholars session at the conference. Submission deadline is June 30, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *2005 ABO Research Conference*.

CALLS FOR PAPERS

Journal of the American Taxation Association Research Forum

The *Journal of the American Taxation Association* invites proposals for a research forum entitled “Tax Planning in a Post-Enron World.” The goal of the forum is to stimulate collaborative research among academics who are at different career stages but share a common interest in taxation and tax policy. Submission deadline is August 1, 2005. For additional information, visit the

AAA website and click on the Calls for Papers button and then click on *Journal of the American Taxation Association Research Forum*.

CALLS FOR PAPERS

2006 AAA-IS Section Midyear Conference

The Information Systems Section of the AAA will hold its 2006 Midyear Conference in Scottsdale, Arizona, January 5–7, 2006. The meeting includes a plenary speaker, panel discussions, research and education paper sessions, and forum paper sessions. Submission deadline is September 15, 2005. For additional information, visit the AAA website and click on the Calls for Papers button and then click on *2006 AAA-IS Section Midyear Conference*.

Accounting In Europe Beyond 2005 A Workshop at the University of Regensburg, Germany September 29–30, 2005

Held in cooperation with the journal, *Accounting in Europe*, the workshop will be held on September 29–30, 2005 at the University of Regensburg, Germany. With a theme of “Accounting in Europe Beyond 2005”, the program will include plenary sessions with distinguished speakers from the accounting profession and academe, as well as research paper presentations.

Keynote speakers include David Cairns, Visiting Professor, London School of Economics and Political Science; member of the IASB’s Advisory Panel on the Application of IFRS to SMEs and in Emerging Economies, and former Secretary-General of the IASC; Christoph Hütten, Director, Head of Corporate Financial Reporting, SAP AG, Walldorf, Germany; and Chris Nobes, PricewaterhouseCoopers, Professor of Accounting at the University of Reading.

The EU Regulation on the application of International Accounting Standards (IAS-Regulation) will have fundamental consequences not only for the companies concerned but also for the accounting systems and infrastructures of individual member states. The workshop will provide a forum to discuss the impact of this new era of accounting convergence in the EU and to exchange current research results and evidence related to this topic.

For additional information, please visit <http://www.wiwi.uni-regensburg.de/haller>.

A Few Words from the Executive Director

At the headquarters offices we find ourselves in the midst of the busiest meeting season for the AAA, with fifteen meetings held in the months of January through May—even more if you consider the successful doctoral/new scholars consortia that have become an important part of six of our Sections' meetings. On the heels of our busy winter and spring meeting schedule come preparations for the 2005 Annual Meeting; then we begin the cycle all over again—this year with the Diversity Section planning a fall meeting to join the ABO Section in the early academic-year meeting schedule.

As Association meetings continue to be essential to our collegial community, they also continue to grow as a financial commitment. It may come as a surprise that contracts are signed for meeting hotels often at least two years in advance of our meetings—and that for the Annual Meeting contracts are typically signed five or more years in advance. These hotel agreements involve provisions designed to protect both the AAA and meeting hotels from the risks associated with making and taking commitments for meeting space and guest room bookings.

Most members are aware that a particular hotel is designated as the "meeting hotel" and that a block of sleeping rooms is held for attendees of our meetings. What many members do not realize is that electing to attend an AAA meeting but *not* stay in the meeting hotel involves a risk to the AAA and its Sections and Regions.

How can choosing not to stay in a "meeting hotel" create risk for the Association?

We enter into contractual agreements with conference hotels several years in advance. Contracts are negotiated based on the number of anticipated attendees and the meeting space needed. Hotels with meeting space rely on using their meeting space to attract events that will sell guest rooms, thus they provide a block of sleeping rooms at the lowest possible rates that accommodate the expected number of attendees and the amount of meeting space to be used. When attendees fill our reserved "room block" (the guest rooms held in anticipation of our meeting), meeting room, exhibit space,

and related meeting expenses are waived or lowered significantly.

Attendees who do not stay in one of our meeting hotels can jeopardize negotiated contracts and put the Association at risk by forcing it into what is called "an attrition situation" whereby the hotel charges significant penalties for lost room revenue and/or charges fees for meeting room usage. Penalties typically involve paying the established room rate per night for unfilled rooms reserved in the "room block" for the particular contract. You can see how the easy availability of internet information about hotel alternatives plays a role in the increased risk for the AAA and its Sections and Regions through attrition penalties. Should we find ourselves falling frequently into "attrition situations," the result may be increased registration and other fees.

Why don't we hold meetings in hotels with lower room rates?

We understand that room rates at meeting hotels by their nature are often higher than rates at nearby alternatives, and that members' travel budgets are often tight. Program chairs work with our meeting planner to search for meeting locations and hotels that meet members' diverse needs and interests and the elements of the meeting program. This process requires some give and take. For example, for the most part members tell us that they prefer that meetings are held in cities with easy airport access, and in hotels that allow for easy walking to a variety of restaurants. We must also hold meetings in hotels offering adequate meeting space for our meeting program requirements—this can be a particular challenge for meetings where a number of concurrent sessions are part of the program, requiring more meeting space than most economically priced hotels maintain. In addition, since hotels need to use their meeting space to sell guest rooms they typically require a larger reserved room-block commitment to secure a larger amount of meeting space.

While it's clear that a number of factors are involved in members' decisions about meeting hotels, we must work together to support the viability of Region, Section, and AAA meetings by sharing information about these risks and the



Tracey Sutherland

overall issues that program chairs must address when planning Association meetings.

As meetings continue to be important occasions for accounting educators to share ideas, scholarship, teaching approaches, and mentoring, it will continue to be important that we work together as a community to understand and manage our risks and opportunities.

Best regards and hopes for a renewing spring semester!

Tracey Sutherland
Executive Director

AMERICAN ACCOUNTING
ASSOCIATION
2005 ANNUAL MEETING
HEADQUARTERS HOTEL
INFORMATION

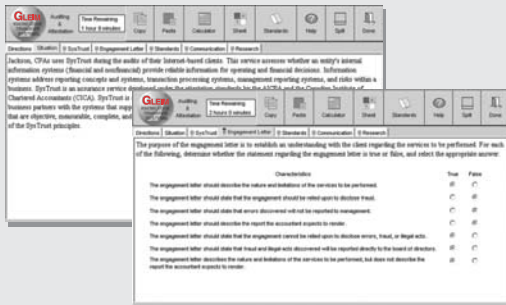
August 7–10, 2005
San Francisco, California

The American Accounting Association's 2005 Annual Meeting will be held at the San Francisco Hilton, 333 O'Farrell Street, San Francisco, California. Please check the AAA website (<http://aaahq.org/AM2005/menu.htm>) for details about the hotel and updates on meeting details.

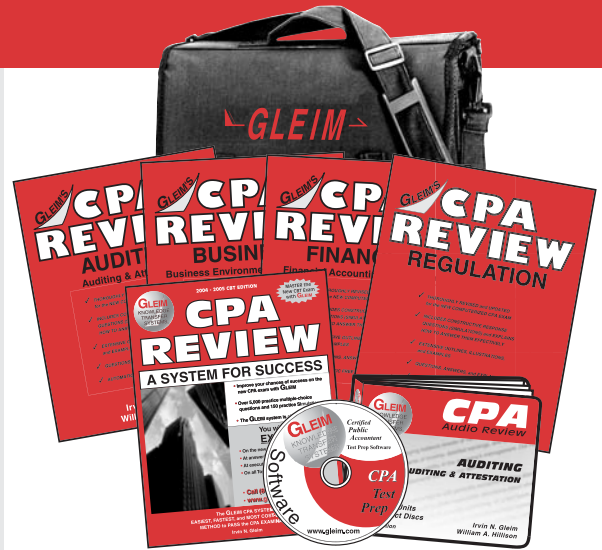
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