

# NEWSLETTER:

## *Administrators of Accounting Programs*

A Group of the American Accounting Association  
653 South Orange Avenue Sarasota, Fl. 33577

FALL-WINTER 1977-78

VOL. 2, NO. 1

### *Administrators of Accounting Programs*

A GROUP OF THE AMERICAN ACCOUNTING ASSOCIATION

September 23, 1977

To the Members of the Administrators of Accounting Programs

I am honored to have the opportunity to serve you for the 1977-78 year. The AAP was most fortunate to have had Arthur G. Mehl serve as its first president. He set a high standard for all who follow in this office.

I believe we are off to a good start this the second year of the AAP. I was delighted by the willingness to undertake committee assignments by so many of our members. We have an excellent committee slate which really carries the work of the AAP. Their names are listed elsewhere in this newsletter.

We are expecting to have the report of the 1976-77 Committee on Accreditation and Standards of Professional Schools and/or Programs in Accounting (chaired by Catherine E. Miles) published in the near future. I believe you will find this report very useful.

I encourage each member to contact me, members of the Board of Governors, and/or members of the committees with respect to any activity that you believe the AAP can be of assistance to accounting administrators. As plans for the accreditation of accounting programs unfold, I especially invite each of you to make your views known.

Sincerely,

Doyle Z. Williams



AAP president Doyle Williams outlines future plans for the group during the American Accounting Association's annual meeting in August at Portland, Oregon.

### **ADMINISTRATORS OF ACCOUNTING PROGRAMS 1977-78 BOARD OF GOVERNORS**

#### *President*

**Doyle Z. Williams**  
Texas Tech University

#### *Vice President*

**K. Fred Skousen**  
Brigham Young University

#### *Secretary*

**Henry R. Anderson**  
California State University-Fullerton

#### *Treasurer*

**Jack E. Kiger**  
The University of Tennessee

#### *Board Members*

##### *Terms Expiring 1978*

**Vincent C. Brenner**  
Louisiana State University  
**Elton A. Devine**  
Eastern Michigan University

##### *Terms Expiring 1979*

**Clarence G. Avery**  
Florida Technological University  
**Robert K. Zimmer**  
University of Minnesota

#### *Past President*

**Arthur G Mehl**  
Bradley University



Newly elected AAP president, Doyle Williams (right), presents some ideas at a dinner meeting.

## ACCREDITATION OF ACCOUNTING PROGRAMS AND THE ACCOUNTING ACCREDITATION COUNCIL

The American Institute of CPA's and the American Accounting Association formed a six-member Joint Committee on Accreditation and this Committee in turn created an Accounting Accreditation Council (AAC) which will have the authority and responsibility to establish and implement standards for accounting programs. The Council is composed of nine members: four from the AAA, three from the AICPA, one from the National Association of Accountants (NAA) and one from the Financial Executives Institute (FEI). In the AACSB Bulletin (1977) William K. Laidlaw, Jr., Executive Vice-President of the American Assembly of Collegiate Schools of Business (AACSB), stated, "While the AAC will have the authority to accredit accounting programs, it is anticipated that, in the normal course of events, those programs will only be accredited when they exist in schools or programs that are accredited by AACSB. It is possible that an accounting program not in an AACSB accredited school might be accredited by the AAC, but such an event is likely to be quite rare. It is expected that the mutual goodwill between our two organizations will facilitate the resolution of any difficulties that arise regarding such programs."

Professor Sidney Davidson and Herbert E. Miller report that the AAC has met, most recently on October 31, 1977, and should be able to issue a progress report very soon.

### Seminar for Accounting Administrators

Mark your calendar. Two sections of the Seminar for Accounting Administrators will be offered again in early 1978: on January 26-27, Atlanta and February 9-10, Denver. This year, the program format will be altered to permit a limited number of concurrent sessions, including topics particularly useful to new administrators. Additional program information will be sent to you in November or you may wish to contact Joe Mori, Area of Accounting and Finance, School of Business, San Jose State University, San Jose, CA 95192 for further details.

## Administrators of Accounting Programs 1977-78 Committees

### Committees Coordinated by Clarence G. Avery

#### *Committee on Continuing Education*

Joseph E. Mori, Chairman, San Jose State University  
James A. Hallam, Illinois State University  
Harold M. Nix, Boise State University  
Spencer J. Martin, University of Rhode Island  
Ronald Niemeyer, Jackson State University  
Robert W. Williamson, University Notre Dame

#### *Membership Committee*

Anthony T. Krzystofik, Chairman, University of Massachusetts  
Keith B. Ehrenreich, California Polytechnic State University at Pomona  
Rita Huff, Sam Houston State University  
Michael G. Tearney, Drake University  
Floyd W. Windal, University of Georgia

### Committee Coordinated by Vincent C. Brenner

#### *Committee on Research*

Stephen E. Loeb, Chairman, University of Maryland  
Donald H. Ford, California State University at Sacramento  
Jack J. Kempner, University of Montana  
Valdean C. Lembke, University of Iowa  
Edward L. Summers, University of Texas—Austin

### Committee Coordinated by Elton A. Devine

#### *Committee on Accreditation*

Elton A. Devine, Chairman, Eastern Michigan University  
John W. Goebel, University of Nebraska—Lincoln  
James P. Modisette, University of Arkansas  
James A. Potts, University of West Florida  
Howard F. Stettler, University of Kansas

### Committee Coordinated by Doyle Z. Williams

#### *Committee on Nominations*

Arthur C. Mehl, Chairman, Bradley University  
Clayton R. Grimstad, University of Denver  
Anthony T. Krzystofik, University of Massachusetts  
Donald H. Skadden, University of Michigan  
Doyle Z. Williams, Texas Tech University

### Committees Coordinated by Robert K. Zimmer

#### *Committee on Organizations and By-Laws*

John Cerepak, Chairman, Fairleigh Dickinson University  
Norton M. Bedford, University of Illinois  
Quiester Craig, North Carolina A&T State University  
Walter F. James, Washburn University  
Carl L. Moore, Leigh University

#### *Committee on Publications*

Charles J. Weiss, Chairman, Seton Hall University  
Charles G. Carpenter, Miami University  
E. J. DeMaris, North Texas State University  
Larry N. Killough, Virginia Polytechnic Institute  
Mohamed E. Moustafa, California State University, Long Beach

## NEW AACSB POSITION

During the AACSB meeting this past Summer in Toronto, Canada, the Assembly adopted a more relaxed position in relation to MBA/CPAs teaching introductory accounting courses. The interpretation of item III-B-1-C in the AACSB Accreditation Council Policies, Procedures, and Standards, 1977-78, which covers doctoral and professional qualifications was revised to read as follows:

“As a measure of the faculty’s teaching, research, applied knowledge, and overall scholarly capability, at least 80 percent of the full-time equivalent academic staff generated under “a” above will possess qualifications such as the PhD, DBA, JD, or LLB, masters with professional certification such as the CPA, and appropriate masters degrees (or the equivalent). As one further measure of the faculty’s research capability, the percent of full-time equivalent academic staff holding the PhD, DBA, or “other appropriate doctoral degree” shall be not less than the sum of 40 percent of the minimum number of faculty required at the undergraduate level under “a” above, excluding principles of accounting courses taught by those who have both the masters degree and an appropriate

professional certification, and not less than 75 percent of the minimum number of faculty required at the graduate level under “a” above. In addition to the PhD and DBA, other doctoral degrees that are research-based and are the highest earned degrees in their fields may be appropriate.”

The reader’s attention is called to the phrase “. . . excluding principles of accounting courses taught by those who have both the masters degree and an appropriate professional certification, . . . .”

Accounting administrators who may be affected by this new interpretation should be cognizant of the change.

## NOMINATION SUGGESTIONS

The Administrators of Accounting Programs’ Committee on Nominations wants to select a slate of qualified individuals willing to serve as officers and board members next year, 1978-79. Your suggestions will be appreciated; send them to the Committee Chairman, Arthur C. Mehl, Bradley University, Peoria, Illinois 61606.

### A Partial Report on the Accountancy Faculty Recruiting Surveys of 1975-1977

#### DATA ON DEPARTMENTS ANSWERING QUESTIONNAIRE

	No.	1977 %	Base	No.	1976 %	Base	No.	1975 %	Base
Total Surveyed	512	100.0		497	100.0		464	100.0	
Total Responses	305	59.6	512	293	59.0	497	247	53.7	464
AACSB Accredited	141	46.5	303	129	44.0	293	105	42.5	247
Private . . . . .	103	33.9	304	96	34.2	281	78	31.6	247
Public . . . . .	201	66.1	304	185	65.8	281	169	68.4	247

#### FACULTY VACANCIES & POTENTIAL NEW FACULTY SUPPLY FOR THE YEAR 1978-79 WITH COMPARATIVE FIGURES FOR 1976-77 & 1977-78<sup>a</sup>

SURVEY YEAR	1977	1976	1975	SURVEY YEAR	1977	1976	1975
<b>Vacancies:</b>				<b>Potential Supply:</b>			
Positions Vacant				New Doctorates	139	133	101
1977-78	476			ABD’s Entering Market	45	66	45
1976-77		450		<b>Total Potential Supply</b>	<b>184</b>	<b>199</b>	<b>146</b>
1975-76			292	<b>Indicated Unfilled Positions</b>			
Estimated New Positions				for 1978-79, 1977-78, 1976-77	<b>861</b>	<b>827</b>	<b>696</b>
1978-79	382						
1977-78		388					
1976-77			402				
Estimated Number of Persons							
Leaving Teaching							
1978-79	187						
1977-78		188					
1976-77			148				
<b>Total Estimated Vacancies</b>	<b>1,045</b>	<b>1,026</b>	<b>842</b>				

<sup>a</sup>Based upon total responses — 1977, 305; 1976, 293; 1975, 247.

**NOTE:** Taken from report prepared by Arthur G. Mehl, Chairman and Lucille E. Lammers, both of Bradley University. For the full report write to the American Accounting Association office in Sarasota, Florida.

## ERNST & ERNST

### PROFESSIONAL SCHOOLS PROGRAM

For many years Ernst & Ernst has worked closely with accounting educators to make accounting education more relevant to accounting careers. For over a decade the firm has sponsored an annual educators symposium designed to create improved interaction and to explore current issues of mutual interest with some of the foremost accounting educators in the country. Much of their technical material and many of their professional development programs are made available to accounting educators to assist them in their efforts to expose their students to the kinds of issues they will encounter if they enter public accounting. They also have included educators in a number of the training programs they conduct for members of their professional staff and have developed specialized seminars for accounting educators in an effort to provide better insight into the more significant areas of public accounting. In the area of statistical sampling they have developed a textbook which is used as a supplement to the auditing course at a number of universities.

Because of their extensive involvement with accounting education they are convinced that schools of professional accounting are needed to provide the environment that is required if accounting education is to be responsive to the current concerns and rapid changes that are occurring in the business world of today. They believe that schools of professional accounting can exist within schools of business or as free standing institutions; however, they do consider it essential that accounting administrators and accounting faculties have the authority to establish the school's admission, curriculum and degree requirements, and faculty hiring, compensation and promotion policies.

In an effort to support the movement toward schools of professional accounting, Ernst & Ernst has established a program to encourage the improvement of accounting education through such schools. The objective of this program is to provide the seed money that schools will need to develop an educational program tailored to the needs of students who wish to prepare for a full range of professional accounting careers. This program does not apply to accounting programs offered through departments of accounting.

The Ernst & Ernst Foundation will budget \$1,250,000 over the next five years to be awarded to those universities prepared to make a commitment to quality professional accounting education for their students and the accounting profession through the establishment of schools of professional accounting. Awards under this program can be funded over differing periods of time, but they would not expect them to be for more than five years. Awards to individual schools will be limited to an aggregate of \$150,000. Annual payments will commence in September following the granting of the award or completion of those approvals required to bring about the planned organization changes, if such approvals have not preceded the award.

It is their intention that these funds be used to cover the initial development costs of establishing such a school. They believe that once the school is

established, the university's budget should provide for the ongoing educational needs of its students. They would, however, hope to continue their participation with professional schools on specific projects of mutual interest.

Schools interested in applying for funds from this program should contact the Ernst & Ernst Foundation for information concerning specific data to be furnished when applying for grants. The information required will allow Ernst & Ernst to assess the school's plans and ability to comply with the standards recommended by the AICPA Board on Standards for Programs and Schools of Professional Accounting. In most areas they intend to use these standards as guidelines for evaluating the applications received, and only those schools which currently meet the "General Standards" enumerated under "Standards for Professional Accounting Education" should apply for grants.

Once a school has been awarded a grant Ernst & Ernst will expect it to file annual reports with the Foundation covering developments since the original proposal through the date 30 days prior to the next payments. These reports should be in sufficient detail to allow the trustees of the Ernst & Ernst Foundation to evaluate the school's progress and determine the school's compliance with the provisions of the grant.

In addition to the filing of annual reports, grants will be contingent on the school's formation or continuation of an advisory council of practicing accountants or its equivalent. This council should furnish the accounting faculty and administration with information on the needs and concerns of the accounting profession.

While this program will be administered through the Ernst & Ernst Foundation and will not be directly associated with any other organization, Ernst & Ernst believes that it is essential that the movement to establish schools of professional accounting receives both the moral and financial support of a representative segment of the accounting profession. For this reason, grants under this program will not exceed 1/4 of the anticipated need for funds and will be contingent on the school's ability to obtain the balance of the funds being requested from outside sources.

Ernst & Ernst looks forward to the opportunity to assist academic institutions in their efforts to establish schools of professional accounting and professionalized accounting education.

Inquiries should be addressed to Ernst & Ernst Foundation, 1300 Union Commerce Building, Cleveland, Ohio 44115.

#### ADMINISTRATORS OF ACCOUNTING PROGRAMS TREASURER'S REPORT— AS OF JULY 31, 1977

<b>Receipts:</b>		
Dues		\$ 9,074.00
Tuition - Seminar		1,490.00
		<u>\$10,564.00</u>
<b>Disbursements:</b>		
Postage	\$ 570.00	
Newsletter	639.00	
Misc. Office	441.00	
Committee Meetings and Travel	6,333.00	
Seminar Expense	1,440.00	<u>9,423.00</u>
<b>Balance</b>		<b><u>\$ 1,141.00</u></b>

Joe R. Fritzemeyer, Treasurer

**ADMINISTRATORS OF ACCOUNTING PROGRAMS  
SUMMARY OF MINUTES  
ANNUAL MEETING — AUGUST 22, 1977**

The annual meeting of the Administrators of Accounting Programs met at 3:15 p.m. at the Portland Hilton Hotel, Portland, Oregon on August 22, 1977. One hundred twenty-five members and guests were in attendance.

Board members present included Art Mehl, Paul Dascher, William Markell, Joe Fritzemeyer, Vincent Brenner, Joseph Silviso, Catherine Miles, and Doyle Williams.

The minutes of the organizational meeting in Atlanta, Georgia were approved by the members.

After a brief statement from Secretary William Markell, Treasurer Joe Fritzemeyer presented the group's financial position as of July 31, 1977. During the year ended July 31, 1977, receipts totalled \$10,564, disbursements were \$9,423, leaving a balance of \$1,141 at year-end.

Reports from the chairs of the four 1976-77 working committees were presented. Making the presentations were:

- John Cerepak: Committee on Organization and By-Laws
- Henry R. Anderson: Committee on Continuing Education
- Catherine E. Miles: Committee on Accreditation and Standards of Professional Schools and/or Programs in Accounting

Vincent C. Brenner: Committee on Research and Publication

President Art Mehl reported that membership had grown to 165 members as of July 7, 1977. A Membership Roster for 1977 has been prepared and distributed to members. President Mehl thanked the various 1976-77 committee members and chairs for a job well done. He briefly summarized the work of the Board of Governors during the year.

President Mehl turned the meeting over to President Williams. Doyle thanked Art for his superior efforts during the first and most difficult year of the Administrators of Accounting Programs group. Art Mehl was presented a plaque in honor of his service as the 1976-77 president and founder of the AAP by Board Member Joseph Silviso.

New business:

The proposed ban on recruiting during luncheons and plenary sessions of the annual meetings of the American Accounting Association was discussed. After heated debate, a vote of the entire 125 members in attendance indicated an overwhelmingly strong negative feeling concerning the proposal. President Williams was to communicate these reactions to the Executive Committee of the AAA.

Committee membership for 1977-78 was announced.

Meeting was adjourned at 4:30 p.m.

**ADMINISTRATORS OF ACCOUNTING PROGRAMS  
MINUTES — BOARD OF GOVERNORS MEETING — AUGUST 22, 1977**

The first meeting of the 1977-78 Board of Governors was held on August 22, 1977 at the Portland Hilton Hotel, Portland, Oregon. The meeting was called to order by President Doyle Williams at 4:50 p.m. with the following Board members present:

- Doyle Z. Williams
- K. Fred Skousen
- Henry R. Anderson
- Jack E. Kiger
- Vincent C. Brenner
- Elton A. Devine
- Clarence G. Avery
- Robert K. Zimmer
- Arthur G. Mehl

President Williams requested that the Secretary prepare and distribute an updated listing of members of the 1977-78 Board of Governors including office and home addresses and telephone numbers.

The proposed budget, shown below, was discussed.

**1977-78 Proposed Budget**

Cash balance, Sept. 1, 1977 (est)	\$ 400	
Revenue (200 @ \$50)	10,000	
Total resources available		\$10,400
<b>Expenses:</b>		
Committee meetings:		
Committee on Accreditation	\$ 1,625	
Committee on Research	1,625	
Committee on Publications	1,625	
Committee on Organization & By-Laws	-0-	
Committee on Continuing Education	1,950	
Committee on Membership	-0-	
Committee on Nomination	-0-	
Total committee meetings	\$ 6,825	

Publications	
Newsletter (including mailing)	400
Membership promotion	100
Board of Governors Meetings	2,600
Membership in AACSB	50
Total Expenses	9,975
Cash balance, August 31, 1978	<u>\$ 425</u>

Discussion centered on the funding of committee meetings. Continuing Education's funds (\$1,625) are to be used for meetings of committee. Programs of this committee are to be self-supporting. The Newsletter amount (\$400) was too low and was increased to \$1,400.

Motion: To approve revised budget (Brenner, Zimmer)

Motion passed.

Next meeting of the Board of Governors to be on Saturday morning following one of Chairperson's seminars in January. Specific seminar to be selected at a later date.

The annual meeting of the Board of Governors will be held on Saturday morning preceding the Annual AAA convention in Denver.

The Secretary was asked to update the AAP's Policies and Procedures statement and distribute to the new members of the Board.

The 1977-78 committee structure was analyzed. An additional charge was suggested for the Committee on Accreditation — "(3) To prepare an annotated bibliography supplement." Each committee's coordinating Board member will be asked to report for his committee(s) at each Board meeting.

Motion: To approve 1977-78 committee structure. (Avery, Devine)

Motion passed.

The report of the Committee on Accreditation is to be published. 750 copies are needed so that the report can be distributed to all AACSB schools, all accounting organizations, and all AAP members.

Committee on Organization and By-Laws will amend by-laws regarding the nominating policy of one name - one office. By-laws require a statement democratizing the group. Board suggested a statement indicating that a petition of 15 members be required to nominate someone to be put on the ballot for electing members of the Board of Governors.

Motion: To adjourn the meeting (Skousen, Brenner)

Motion passed.

Meeting adjourned at 5:40 p.m.

Respectfully submitted,  
Henry Anderson, Secretary  
Administrators of Accounting Programs

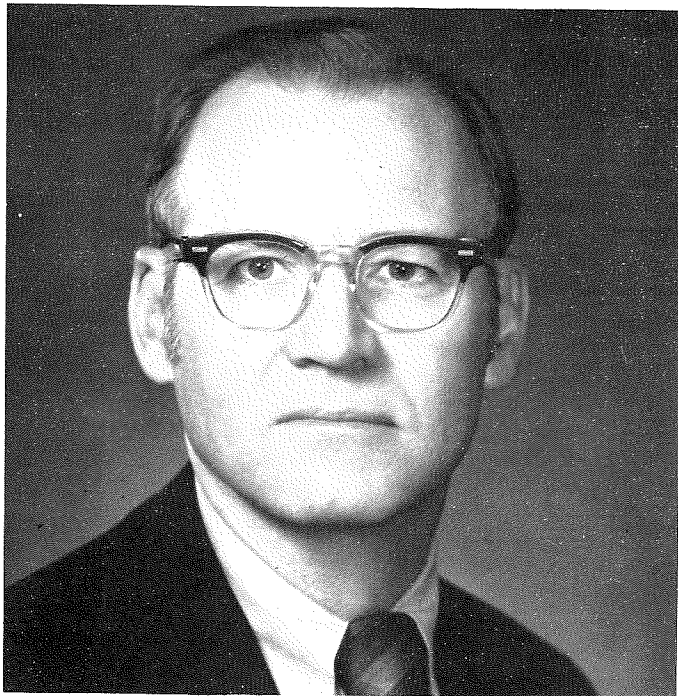
## ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP OF THE AMERICAN ACCOUNTING ASSOCIATION

### Policies and Procedures

1. Minutes of the Board of Governors meetings and the Annual Meeting will be distributed to all members of the Group.
2. Board meetings will generally be two days in length.
3. There will be at least one Board meeting in addition to the one in conjunction with the annual meeting of the AAA.
4. The meeting in conjunction with the annual meeting will be held on a Saturday immediately preceding the annual meeting.
5. Dues statements are to be sent by November 15th of each year.



Arthur Mehl receives special award plaque from Joe Silviso for his outstanding service as first president of the Administrators of Accounting Programs Group of AAA.



**JAMES H. MACNEILL  
TO DEAL WITH EDUCATORS FOR  
AMERICAN INSTITUTE OF CPAS**

James H. MacNeill, author and former dean of Fordham University's business school, has been named director of relations with educators for the American Institute of Certified Public Accountants. In this new post, Mr. MacNeill will be the profession's delegate to the academic community, involved in projects related to higher education.

Mr. MacNeill, a CPA, has served as a partner at the accounting firm of Peat, Marwick, Mitchell & Co. in New York. In addition, he has been with the Financial Accounting Standards Board, the profession's accounting standards-setting body. At Fordham, he was also a professor of accounting and chairman of the Department of Accounting.

A frequent contributor of articles on accounting, he also co-authored the book, **Horizons for a Profession**, in 1967, which was known as "the common body of knowledge for CPAs."

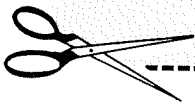
Mr. MacNeill served on the AICPA task force on the Report of the Committee on Education and Experience Requirements for CPAs. He is also a member of the American Accounting Association and the New York State Society of CPAs.

**CHAIRPERSONS  
WHO ARE NOT AAP MEMBERS**

There are approximately 200 administrators of accounting programs who are members of this American Accounting Association Group. There are many who should be but have not as yet joined the Group. Every school offering accounting courses should probably be providing membership in this Group to the individual currently serving as Chairperson (Director, Head, Leader, Whatever the title). May we suggest that all members of this Group contact their friends at other institutions, who are eligible, and have them secure application forms. Mutual concerns: department budget matters, recruiting and retention of staff, faculty promotion criteria, research support, teaching and service aids are just a few areas where we may help one another. Having a majority of those eligible for membership in this organization is an important and immediate goal.

**PROPOSED BY-LAW CHANGE**

The Board of Governors believe that, in addition to the Nominating Committee process, it would be appropriate for members to have the opportunity to nominate officers, Board Members and members of the Nominating Committee. Accordingly, the Board submits the following changes in the Group's By-Laws for membership vote in accordance with Article XII of the By-Laws. Please record your vote and return the ballot to Professor Henry R. Anderson, Secretary.



- | For   | Against |   |
|-------|---------|---|
| _____ | _____   | Add to Section 2, Article IX<br>"Other members in good standing may be nominated and their names placed on the ballot provided their nominations are submitted to the secretary by March 1 and are accompanied by a petition signed by fifteen members in good standing." |
| _____ | _____   | Revise Section 3, Article IX, third sentence to read: (add underlined part)<br>"Individuals receiving a majority of the votes cast, including write-ins, shall be declared elected."  |

Please return ballot within thirty days to:

**Professor Henry R. Anderson  
Department of Accounting  
School of Business Administration & Economics  
California State University, Fullerton  
Fullerton, California 92634**

## EDITOR'S NOTES

It is with some pleasure and considerable trepidation that I assume the responsibility of the AAP's Publications Committee chairmanship and editorship of the group's Newsletter. Hopefully, the Newsletter will be useful, which means it will communicate important information to chairpersons (directors, heads or whatever the title) and stimulate significant response from AAP members. We invite you to write on topics that you feel strongly about, for example, here are some items that you may want to comment on

1. Recruiting new faculty.
2. Retention of experienced and/or inexperienced faculty with doctorates.
3. Whether chairman should be elected or appointed and who should represent them.
4. Criteria for promotions.
5. Whether accounting internships and/or work-study programs are relevant today.
6. Integrating two year college graduate transfers into four year college programs.

I am sure you can add many other topics that concern you deeply. Please feel free to send your comments to us. We will try to include these in the Newsletter or will send them to officers or to particular committee chairpersons for response when called for.

Charles J. Weiss

Stillman School of Business  
Seton Hall University  
South Orange, New Jersey 07079

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## AAP COMMITTEE REPORTS AVAILABLE

All committee reports for the fiscal year 1976-77 are available upon request by writing to Paul Gerhardt at the American Accounting Association in Sarasota, Florida.

## TOUCHE ROSS EDUCATION PROGRAM

To support their concern for quality accounting education and to assist those schools of business which strive for excellence in preparing students for entry into the profession, Touche Ross pledged in August, 1976 a financial commitment of \$1,000,000 to be disbursed over a five-year period.

They believe quality educational preparation for the profession may occur:

- (1) within existing schools of business
- (2) through traditional accounting departments
- (3) as a part of a professional program or professional school within the school of business.

In addition to their financial commitment, they also pledged 1,000 days per year of partner time to be made available for projects as short as one day or programs as comprehensive as a partner in residence for a full semester. It is anticipated such time commitments will be used in on-campus activities for classroom teaching, seminar participation, independent assistance to students in honors or graduate programs, or in research projects.

Consideration will be given to requests for financial grants to support:

- (1) Curriculum improvements at the undergraduate or graduate level to upgrade courses or combinations of courses.
- (2) The design and preparation of new and innovative course material for accounting or other disciplines relating to accounting, including integrating course material among several disciplines.
- (3) Faculty development needs, including programs of professional experience with the Firm, or special programs to assist present faculty to build or develop teaching or research skills. Additional information may be obtained by writing to:

The Touche Ross Foundation  
1633 Broadway  
New York, New York 10019  
Attention: Henry C. Korff

*American Accounting Association*

653 S. ORANGE AVE.  
SARASOTA, FLORIDA 33577