

# NEWSLETTER:

## *Administrators of Accounting Programs*

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

SPRING 1978

VOL. 2, NO. 2

### *Administrators of Accounting Programs*

A GROUP OF THE AMERICAN ACCOUNTING ASSOCIATION

March 16, 1978

To the Members of the Administrators of Accounting Programs:

I'm pleased to report that the AAP is enjoying an outstanding second year. All of the committees are functioning in excellent fashion.

Membership has now passed the two hundred mark — which was our objective for the year. I wish to express my deep appreciation to Anthony T. Krzystofik for his outstanding efforts in building our membership.

The Committee on Continuing Education, chaired by Joe Mori, assisted Dee Hubbard, Staff Director of Continuing Education for the American Accounting Association, in providing an excellent program for the Chairpersons' Seminars held in Atlanta in January and Denver in February.

I'm pleased to report that the Report of the 1976-77 Committee on Accreditation and Standards of Professional Schools and/or Programs in Accounting, chaired by Catherine Miles, has been published and distributed to all AAP members.

The By-Laws change permitting the election of officers and board members by write-ins was approved by mail ballot.

The Committees on Research and Publications have also been active and are formulating several proposals for the board's consideration.

We are grateful to the Touche Ross Foundation for its grant of \$5,000 to help defray some of the organizational costs of the AAP and to provide a modest working capital fund.

You will find a ballot in this newsletter for you to cast your vote for officers for 1978-79. I urge you to vote.

The annual membership meeting will be held in Denver at the Denver Hilton on August 21, 1978. We hope you will plan to attend.

Sincerely,

Doyle Z. Williams  
President

### REPORT OF NOMINATING COMMITTEE

As provided by the By-Laws, the 1977-78 Nominating Committee of the Administrators of Accounting Programs offer the following nominations for officers and board members for 1978-79:

#### *Vice President*

William Markell  
University of Delaware

#### *Secretary*

Stephen E. Loeb  
University of Maryland

#### *Treasurer*

Robert W. Williamson  
University of Notre Dame

#### *Board Members*

##### *Two-year terms*

Donald E. Keiso  
Northern Illinois University  
Thomas F. Keller  
Duke University

#### *Members of the*

##### *Nominating Committee*

Elton A. Devine  
Eastern Michigan University  
Mohamed E. Moustafa  
California State University  
at Long Beach  
John T. Wheeler  
University of California  
at Berkeley

#### Submitted by:

Clayton R. Grimstad  
Anthony T. Krzystofik  
Donald Skadden  
Doyle Z. Williams  
Arthur C. Mehl, Chairman

### AAP MEETING SCHEDULED

The business session for the Administrators Section has been scheduled for 8:30-10:00 a.m. on Monday August 21st, 1978 in the Denver Hilton.

## ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP AMERICAN ACCOUNTING ASSOCIATION

### Summary of Minutes — Board of Governors Meeting February 10, 1978

The second meeting of the 1977-78 Board of Governors was held on February 10, 1978 at the Denver Hilton Hotel, Denver, Colorado. The meeting was called to order by President Doyle Williams at 3:30 p.m. with the following Board members present:

Doyle Z. Williams  
K. Fred Skousen  
Henry R. (Hank) Anderson  
Jack E. Kiger  
Elton A. Devine  
Robert K. Zimmer

In addition, Maurice Moonitz, President-Elect of the American Accounting Association, and Joseph E. Mori, Chairman of the Committee on Continuing Education, attended a portion of the meetings.

The By-Laws amendments shown below were passed by a vote of the membership of the Administrators of Accounting Programs:

Add to Section 2, Article IX

"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 italicized part)

"Individuals receiving a majority of the votes cast, *including write-ins*, shall be declared elected."

A roster of the membership shall be prepared in May, 1978.

*Motion:* That 1978 roster be printed in school order rather than alphabetical by members and that the members of the Board of Governors be listed. (Zimmer/Anderson)

Motion passed.

*Motion:* To print summary of annual meeting in Newsletter only and have detailed minutes available upon request only. (Skousen/Devine)

Motion passed.

Membership numbers discussed. According to By-Laws, there is no proration of dues. Based on a calendar year, members joining after September 1 will become a member effective January 1 of the following year.

*Motion:* That the organization have a calendar year billing procedure with dues due on January 1.

(Skousen/Kiger)

Motion passed.

Doyle Williams reported the receipt of a grant of \$5,000 from Touche Ross & Co. for start up costs of the AAP. The Board expressed its gratitude to Touche Ross for this assistance.

Committee reports were discussed next.

**Committee on Continuing Education:** Chairman Joseph Mori was present and distributed his committee's report (see attachment). Mori suggested that the AAA office in Sarasota, Florida handle the printing and payment work for all future continuing education seminars. A discussion followed concerning one versus two chairperson seminars each year. Attention was also directed at who should be responsible for these seminars — the AAA Research Director's staff or the AAP Committee on Continuing Education Chairperson. No action was taken at this time.

**Membership Committee:** No report was presented. However, the treasurer stated that membership had reached 200. This number was on target according to the plans of the Board. Over 500 accounting programs exist at four-year schools in this country.

**Committee on Research:** A report from Committee Chairman Stephen E. Loeb was presented (see attachment). Attention was directed to part (2) concerning the annual faculty market survey. Dr. Lucille E. Lammers will conduct the survey this year in the absence of Art Mehl who is on leave.

Discussion then shifted to part (5) of the report concerning the preparation of a proposal for a school of accountancy. Although every school must prepare a proposal unique to its environment, the Board urged the committee to proceed in its task of assembling sample proposals for distribution to the membership.

**Committee on Accreditation:** A report on the activities of the Committee on Accreditation was presented by Committee Chairman Elton Devine, (see attachment). A manuscript based on the 1976-77 committee survey is to be distributed to the membership.

**Committee on Nominations:** Doyle Williams reported that the slate of officers and directors for 1978-79 shown below be submitted for election by the membership. This slate represents the nominations of the 1977-78 Nominating Committee.

<i>Office</i>	<i>Nominee</i>
President	*K. Fred Skousen, Brigham Young University
Vice-President	William Markell, University of Delaware
Secretary	Stephen E. Loeb, University of Maryland
Treasurer	Robert W. Williamson, University of Notre Dame
Board Members two-year term	Donald E. Kieso, Northern Illinois University
Completing two-year term	Thomas F. Keller, Duke University
	*Clarence C. Avery, Florida Technological University
	*Robert K. Zimmer, University of Minnesota
Members of the Nominating Committee	Elton A. Devine, Eastern Michigan University
	Mohamed E. Moustafa, California State University, Long Beach
	John T. Wheeler, University of California at Berkeley
	*K. Fred Skousen, Brigham Young University
	*Doyle Z. Williams, Texas Tech University

\*serves by virtue of 1977-78 office.

The secretary was instructed to prepare the ballot for inclusion in the Spring 1978 Newsletter. All candidates have agreed to serve if elected.

Committee on Publications: Robert Zimmer presented the report of the Committee on Publications as prepared by Committee Chairman Charles J. Weiss. Discussion centered on the creation of the *Journal of Accounting Education*. Debate followed on new publication versus additional pages in the *Accounting Review*. The Board recommended that this issue be sent back to the committee for further review.

Committee on Organization and By-Laws: The report of Committee Chairperson John Cerepak was presented to the Board. Results of the proposed By-Laws change have been discussed earlier.

The AAP position on recruiting activities at the AAA annual meeting was discussed. Based on the overwhelming vote at the 1977 annual meeting to not limit recruiting activities was to be communicated to the AAA Executive Committee.

#### *Program for the AAP Annual Meeting.*

The annual meeting of AAP members will take place on Monday, August 21, 1978 in Denver. A call for the annual meeting is to be printed in the Newsletter. All in-coming and out-going Board members will meet on Saturday, August 19, 1978 at 1:00 p.m.

#### *Plans for 1978-79.*

Vice President K. Fred Skousen indicated that the following problem areas would be emphasized in his plans for the up-coming year:

1. Recruiting
2. Excessive student supply versus demand
3. Development of a national data base
4. Sponsorship of annual chairperson's seminar
5. Accreditation
6. Research

#### *Old Business*

The relationship of the AAA with groups and sections was discussed. "Tentative Final Report of the AAA Committee on Regions and Sections," dated October 14, 1977, was read to the Board by Doyle Williams. No action was taken.

#### *New Business:*

- a. The date, location and arrangements for the 1979 chairpersons' seminars were discussed.
- b. The next meeting of the AAP Board of Governors will be held in Chicago at 8:30 a.m. on May 15, 1978. Tentative meeting place will be the O'Hare Hilton.

*Motion:* That the meeting structure of the Board of Governors of the AAP be as follows:

First meeting immediately following the August annual meeting of the membership.

Second meeting in conjunction with the annual Chairperson's Seminars.

Additional meetings are to be left to the discretion of the Board. (Skousen/Zimmer)

Motion passed.

*Motion:* To adjourn the meeting (Skousen/Kiger)

Motion passed.

The meeting adjourned at 8:45 p.m.

Respectfully submitted,

Henry R. (Hank) Anderson, Secretary (signed)  
Administrators of Accounting Programs

## **CORRECTION AND STATUS OF ACCOUNTING ACCREDITATION**

In the last issue of the *AAP Newsletter* (Fall—Winter 1977-78, Vol. 2, No. 1) it was reported that the AAC (Accounting Accreditation Council) had been appointed and had met on October 31, 1978. This was in error: reference should have been to the "Joint AAA/AICPA Committee to Establish an Accreditation Body," the so-called "Committee of Six." This latter committee met again in New York City on March 31, 1978 and of this writing the proposed AAC has not been established. The AACSB has maintained communications with the Committee of Six and at the April meeting of the Assembly, a formal proposal on the general subject of Accounting accreditation was adopted. Anyone interested in determining the current status of developments in this area may wish to contact one of the members of the "Committee of Six":

Sidney Davidson, Co-Chairman, University of Chicago  
Herbert E. Miller, Co-Chairman, University of Georgia  
Frederick L. Neuman, University of Illinois  
David B. Pearson, Arthur Young & Company  
Charles G. Steele, Haskins & Sells  
Robert Zimmer, University of Minnesota

The staff aide to the Committee of Six is James H. MacNeill, Director of Relations with Educators at the American Institute of CPAs.

**COMBINED DENVER AND ATLANTA  
SEMINARS FOR DEPARTMENT OF  
ACCOUNTING CHAIRPERSONS**

*Summary of Questionnaire Data*

The following summary represents the compiled results of 58 questionnaires from participants. Questionnaires were sent to 90 persons involved in the program who serve as chairpersons. Thus, the data below were received from 64% of the program participants.

*Enrollment of Colleges and Universities Represented*

<u>Number of Students</u>	<u>Number of Schools</u>
Under 5,000	13
5,000 to 10,000	16
10,000 to 15,000	9
15,000 to 20,000	17
Over 20,000	<u>3</u>
	<u>58</u>

*Accounting Enrollments of Colleges and Universities Represented*

<u>Number of Accounting Majors</u>	<u>Number of Schools</u>
Under 250	10
250 to 500	19
501 to 750	12
751 to 1,000	9
Over 1,000	<u>8</u>
	<u>58</u>

Largest accounting enrollment represented:  
10,000 students in accounting classes

Smallest accounting enrollment represented:  
200 students in accounting classes

*Faculty Data*

Faculties of schools represented are distributed by academic rank as follows:

	<u>No. of Faculty</u>	<u>Percent of Total</u>
Assistant Professor	184	29
Associate Professor	176	28
Full Professor	158	25
Other: Instructor, Lecturer	<u>105</u>	<u>18</u>
	<u>633</u>	<u>100</u>

Of the above faculty, 49 (8%) are holding temporary positions. In addition to the above, 49 schools represented employ part-time faculty.

*Teaching Loads*

Teaching loads for faculty other than department chairpersons range from 9 to 15 hours, distributed as follows:

<u>Number of Schools</u>	<u>Number of Hours Taught</u>
27	9
28	12
<u>1</u>	<u>15</u>
<u>56</u>	

Forty-one schools reported 2 preparations as typical; thirteen schools reported 3 preparations as typical.

Department chairpersons' teaching loads range from 3 to 9 hours with the majority reporting a six-hour load. Thirty-four department chairpersons report 1 preparation; nineteen report 2 preparations.

*Class Size*

The most frequently listed class size for elementary accounting classes was 40 to 45 students. The smallest class size listed was 25 and one school indicated a class size of 800.

The most frequently listed class size for undergraduate classes above the elementary level was 35 to 40 students.

*Emphasis on Research, Publication*

<u>Number of Schools</u>	<u>Degree of Emphasis</u>
4	heavy
31	moderate
16	light
<u>6</u>	<u>none</u>
<u>57</u>	

*Recruitment*

Salary ranges being offered (or expected to be offered) for beginning assistant professors with degree in hand were distributed as follows:

<u>Number of Schools</u>	<u>Salary</u>
4	Under \$16,000
4	\$17,000 to \$18,000
4	18,001 to 19,000
13	19,001 to 20,000
21	20,001 to 21,000
9	21,001 to 22,000
<u>3</u>	<u>Over \$22,000</u>
<u>58</u>	

# ELECTION BALLOT

NOTE: Only those who have paid their dues may vote. The ballot must be signed to be valid.

Ballots must be received by July 22 to be included in the tabulation. Ballots should be sent to

William Markell  
Department of Accounting  
University of Delaware  
Newark, Delaware 19711

Place an X in the box to vote for the candidate or you may write in a candidate(s) and vote for them.

<input type="checkbox"/>	President	Doyle Z. Williams (Texas Tech University)
<input type="checkbox"/>	Vice President	K. Fred Skousen (Brigham Young University)
<input type="checkbox"/>		_____
<input type="checkbox"/>	Secretary	Henry R. Anderson (Cal. State-Fullerton)
<input type="checkbox"/>		_____
<input type="checkbox"/>	Treasurer	Jack E. Kiger (University of Tennessee)
<input type="checkbox"/>		_____
<input type="checkbox"/>	Board of Governors	
<input type="checkbox"/>	2 years	Clarence G. Avery (Florida Technological University)
<input type="checkbox"/>		Robert K. Zimmer (University of Minnesota)
<input type="checkbox"/>		_____
<input type="checkbox"/>	1 year	Eldon A. Devine (Eastern Michigan University)
<input type="checkbox"/>		completing unexpired term of Doyle Z. Williams
<input type="checkbox"/>		_____
<input type="checkbox"/>	Nominating Committee	
<input type="checkbox"/>		Clayton R. Grimstad (University of Denver)
<input type="checkbox"/>		Anthony T. Krzystotik (University of Massachusetts)
<input type="checkbox"/>		Donald H. Skadden (University of Michigan)
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____

Signature: \_\_\_\_\_

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## FUTURE NEWSLETTER

Future Newsletters will be sent only to Chairpersons whose Institutions are current members of AAP. If your institution has not yet joined, please fill out the membership application on page 4. We will be happy to bill your school for the dues. Fill out the application now, so you will continue to receive the benefits of AAP.

## NEWS ITEMS

If you have any news items you would like to submit for publication, please send them to:  
Vincent C. Brenner, Editor  
Newsletter: Administrator of Accounting Programs  
150 Himes Hall  
Louisiana State University  
Baton Rouge, LA 70803

## AAP MEMBERSHIP CONTINUES TO GROW

Membership in the Administrators of Accounting Program group continued to grow at a rapid rate. At the latest count over 100 accounting department chairpersons have joined the group.

The interest shown by chairpersons in the group has illustrated the need for the organization and the types of activities the group is planning to undertake. As reported in this and the first AAP Newsletter, several committees have been organized and are actively

studying a number of key administrative problem areas. The reports of these committees will be available shortly only to members of the AAP group.

If your school has not yet joined AAP there is still time to send in your membership dues for 1977 and be eligible for the reports and activities planned for this year. If you have not received an application blank you may use the form below to apply for membership.

Anthony T. Krzystofik  
Board of Governors and  
Membership Director

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### APPLICATION FOR MEMBERSHIP

Administrators of Accounting Programs Group  
of the American Accounting Association  
653 S. Orange Avenue  
Sarasota, Florida

NAME \_\_\_\_\_

UNIVERSITY AFFILIATION \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

TELEPHONE NUMBER \_\_\_\_\_ ANNUAL DUES: \$50.00

METHOD OF PAYMENT:

CHECK ENCLOSED \_\_\_\_\_ or SEND INVOICE TO \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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Most schools (48) offer a salary differential for a person with degree in hand as opposed to one who is "ABD." This differential is distributed as follows:

<u>Number of Schools</u>	<u>Salary Differential</u>
12	none*
9	\$ 500
3	800
11	1,000
4	1,500
11	2,000
3	over 3,000

\*Most of these indicated they will not hire without the degree in hand.

The following report of 1978 recruiting hopes was given:

<u>Number of Schools</u>	<u>Number of New Faculty Sought</u>
5	0
11	1
14	2
9	3
12	4
6	5
1	6

Of the above schools seeking new faculty, 10 reported they have hired one, 4 reported they have hired two, 1 reported they have hired three, and 1 reported they have hired four new faculty.

#### *Entry and Retention Standards*

Entry standards: Eight schools indicated that they have standards for a student to enter accounting as a major which differ from entry standards for other business majors. The remaining schools have no standards which differ from other business disciplines.

Retention standards: Nine schools indicated that they have standards for a student to continue to major in accounting which differ from similar standards for other business majors. The remaining schools have no standards which differ from other business majors. Standards typically relate to grades in accounting courses.

#### *Time Criteria for Faculty to Receive Tenure and to Advance in Rank*

For a faculty member to receive tenure, the minimum time ranged from 2 to 7 years, with the typical time being 3 years; the maximum time indicated ranged from 3 years to "no limit," with 5 to 7 years being typical.

Two to five years was indicated as the range of time at a minimum for a faculty member to be promoted to Associate rank, with three years being typical. Three years to "no limit" was

indicated as the maximum time for such promotion with five, six, or seven years indicated as typical.

For promotion to full professor, 3 to 10 years was indicated as minimum, with 3 to 4 years being typical. Three years to "no limit" was indicated as maximum time, with "no limit" being typical.

#### *Years of Service as Department Chairpersons*

<u>Number of Schools</u>	<u>Number of Years of Service</u>
9	less than 1
4	1
11	2
8	3
5	4
7	5
1	6
2	7
4	9
1	10
1	11
1	13
1	24
1	over 30

#### *Compensation of Department Chairpersons\**

	<u>Number of Schools</u> <u>in Each Contract Term</u>			
	<u>9 Mo.</u>	<u>10 Mo.</u>	<u>11 Mo.</u>	<u>12 Mo.</u>
Under \$21,000	1 <sup>a</sup>	—	—	—
\$21,000—\$23,000	2	—	—	—
23,001—25,000	6 <sup>b</sup>	—	—	1
25,001—27,000	3 <sup>c</sup>	—	1 <sup>d</sup>	1
27,001—29,000	4 <sup>e</sup>	—	—	3
29,001—31,000	1	2 <sup>f</sup>	1 <sup>g</sup>	4
31,001—33,000	1	1 <sup>g</sup>	1 <sup>g</sup>	—
33,001—35,000	1	1 <sup>g</sup>	—	3
35,001—37,000	1 <sup>g</sup>	1	—	1 <sup>h</sup>
37,001—39,000	—	—	—	2 <sup>h</sup>
39,001—41,000	—	—	1	—

\* In Denver a request was made to get an indication as to whether the chairperson represented an AACSB-accredited school. Not all responded to this request, but the footnote data reflect the responses obtained.

- a Is AACSB accredited
- b One of the six indicated as *not* AACSB accredited
- c Two indicated AACSB accredited
- d AACSB accredited
- e Two indicated AACSB accredited
- f One indicated AACSB accredited
- g AACSB accredited
- h One indicated AACSB accredited

## REPORTS AVAILABLE

The *Reports of the 1976-77 Committee on Accreditation and Standards of Professional Schools and/or Programs in Accounting* were mailed to all members of the Administrators of Accounting Programs Group of the American Accounting Association during the week of February 13, 1978. Printing and distribution of this report was handled by Paul L. Gerhardt from the American Accounting Association's Sarasota, Florida office. Any member of the American Accounting Association can secure a copy without charge by writing to:

Paul L. Gerhardt, Administrative Secretary  
American Accounting Association  
653 South Orange Avenue  
Sarasota, Florida 33577

Members of the 1976-77 Committee were:  
Catherine E. Miles, Chairman, Clarence A. Avery, E. A. (Dan) Devine, Gaylon L. Halverson, and Robert B. Sweeney.



*Stephen Loeb is chairman of the AAP's Committee on Research and was recently elected Regional Vice-President of the Mid-Atlantic Region, AAA.*

## AAP RECEIVES GRANT FROM TOUCHE ROSS & CO.

President Doyle Z. Williams has announced that the Touche Ross Foundation has made a grant of \$5,000 to the Administrators of Accounting Programs. In expressing his appreciation for the grant, President Williams said "These funds will be most helpful to us covering some of our organizational and start-up costs. We are most grateful to Touche Ross for this support of the Administrators of Accounting Programs. We will continue striving to merit their confidence in our efforts."

## RESEARCH PROJECTS

The research committee of the AAP Group is interested in identifying and promoting research that relates to the interests of the Group. Any AAA member having an idea for a research project that would be of interest to the AAP Group should contact Professor Stephen E. Loeb (chairman of the AAP's research committee), College of Business and Management, University of Maryland, College Park, MD 20742. The research committee stands ready to evaluate relevant research proposals and ideas and help identify and obtain funding.



*"Accreditation of Accounting Programs" was the panel topic at the AAA regional meeting this Spring. Left to right, are panelists Charles W. Bastable, Columbia University; Robert S. Maust, West Virginia University; Herbert E. Miller, formerly, partner, Arthur Anderson & Company, currently, University of Georgia; and James A. Morgan, partner, Peat, Marwick, Mitchell & Company.*



## EDITOR'S NOTES

Included with this *Newsletter* is a ballot that should be completed by AAP members and mailed to Professor Henry R. Anderson at the address given. Please give special attention to the announcements and meeting notice included herein. And if you have suggestions to help improve the *Newsletter*, take a few minutes to write.

Charles J. Weiss

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

Dear Colleagues:

As President—Elect of the Administrators of Accounting Programs group of the AAA, I am anxious to be of service. I solicit your input and assistance as I make plans for next year. Specifically, I am interested in your comments concerning the key activities we should pursue and in your suggestions for committee assignments for this next year. If you are interested in serving on a committee or in recommending someone else to serve, please contact me.

I look forward to working with you to accomplish our common objectives.

Sincerely,

K. Fred Skousen

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## ELECTION BALLOT

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Ballots must be received by July 22 to be included in the tabulation. Ballots should be sent to:

Henry R. Anderson  
Department of Accounting, SBAE  
California State Univ., Fullerton  
Fullerton, California 92634

*Place an X in the box to vote for the candidate or you may write in a candidate(s) and vote for them.*

---

<input type="checkbox"/>	Vice President	William Markell (University of Delaware)
<input type="checkbox"/>		_____
<input type="checkbox"/>	Secretary	Stephen E. Loeb (University of Maryland)
<input type="checkbox"/>		_____
<input type="checkbox"/>	Treasurer	Robert W. Williamson (University of Notre Dame)
<input type="checkbox"/>		_____
<input type="checkbox"/>	Board Members	
<input type="checkbox"/>	2 years	Donald E. Kieso (Northern Illinois University)
<input type="checkbox"/>	(vote for 2)	Thomas F. Keller (Duke University)
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____
<input type="checkbox"/>	Nominating Committee	
<input type="checkbox"/>	(Vote for 3)	Elton A. Devine (Eastern Michigan University)
<input type="checkbox"/>		Mohamed E. Moustafa (California State Univ., Long Beach)
<input type="checkbox"/>		John T. Wheeler (University of California at Berkeley)
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____
<input type="checkbox"/>		_____

Signature \_\_\_\_\_

## NEW PUBLICATION

The American Accounting Association is pleased to announce a new publication entitled "Statement on Accounting Theory and Theory Acceptance." This book is authored by the Committee on Concepts and Standards for External Financial Reports (James R. Boatsman, Joel Demski, John W. Kennelly, Kermit D. Larson, Lawrence Revsine (Chairman), George J. Staubus, Robert R. Sterling, Jerry J. Weygandt, and Stephen A. Zeff). The charge to the committee was to write a statement that would provide the same type of survey and distillation of current thinking on accounting theory as did "A Statement of Basic Accounting Theory" in an earlier decade. This 61 page publication is available to AAA members for \$3.00 per copy and \$6.00 per copy to non-members. All orders should be addressed to the American Accounting Association, 653 S. Orange Avenue, Sarasota, Florida 33577

*American Accounting Association*

653 S. ORANGE AVE.  
SARASOTA, FLORIDA 33577