



Management Accounting

NEWS & VIEWS

Volume 1, Number 1, 1983

AAA - MANAGEMENT ACCOUNTING SECTION CHAIRPERSON'S REPORT

It is doubtful that anyone could have foreseen the tremendous groundswell of support for our Management Accounting Section. Hindsight suggests that many (including me) were waiting for someone else to get the ball rolling. In my case action was triggered by the speech of then AAA President-Elect Tom Dyckman at the Northeast Regional meeting in April 1981. Tom's thoughts on how he would like to structure his annual meeting program strongly suggested to me that the input of an official management accounting group would be helpful not only in structuring our annual program but also in developing a variety of management accounting activities within the AAA. My letter containing these thoughts to Tom Dyckman and Joe Silvano (AAA President at the time) led to many expressions of support.

The ultimate result of the above was the solicitation of AAA member interest starting in late December 1981 and culminating in AAA Executive Committee approval of the section in March 1982. To date (2/15/83) over 600 AAA members have expressed an interest in joining the section, while approximately 627 have already paid their section dues.

Given this obvious enthusiasm and support which was endorsed by a large group (in excess of 200) at our August 1982 organizational meeting in San Diego, it is incumbent upon the section's leadership to move with all possible speed in building a lasting and membership-sensitive organization. That we have strived for since August with the approved 28-member Coordinating Committee.

While in San Diego, the Coordinating Committee subdivided itself into six task forces, i.e., by-laws, newsletter, meetings, instruction, research, and membership. Each task force was given a charge and asked to prepare a report to be acted upon at a Coordinating Committee meeting in December. All reports were submitted in timely fashion

and 25 of the 28 committee members came to Dallas (at their organization's expense) for our December meeting. At the meeting our by-laws were approved for presentation to the membership via this newsletter, which was also approved in terms of format and content. A Nominating Committee was appointed and its nominees for section officers, 1983-84, are also announced in this newsletter. Approval of the by-laws and election of section officers is scheduled for our annual meeting on Monday morning, August 22, 1983 in New Orleans.

Thus far two of our task forces (by-laws and newsletter) have effectively completed their tasks. The remaining four (membership, meetings, instruction, and research) have started working on a promising group of activities which will require more time and effort to bring to fruition. For details on all task forces, see their individual reports included in this newsletter.

To facilitate interaction with each AAA Region, a Regional Director from the Management Accounting Section was recently appointed for each region. Their names and addresses are included in this newsletter. It is our desire to be ready to assist all regional officers through our regional directors in whatever ways are deemed appropriate by regional officers.

When you attend regional meetings this spring look for our regional director. He can give you a more detailed update on our activities and also receive any suggestions you may have concerning section activities. Also, please do not hesitate to contact me. Our goal is to be totally and constantly sensitive to the wishes of the membership.

*William L. Ferrara, Chairman
Coordinating Committee
AAA Management Accounting Section*

EDITORIAL

I would like to take this opportunity to thank the Management Accounting Interest Group of the American Accounting Association for the opportunity to be the Editor of the newsletter. Recognizing the importance of this first issue of our newsletter, the Coordinating Committee and I have attempted to bring together the reports of all the subcommittees. In addition, as many announcements as possible are given. I take this opportunity to thank the Coordinating Committee and the chairpersons of the subcommittees who have provided me with timely reports in order to meet the deadline.

You will find this inaugural issue to be full of reports and announcements; in the future, I hope to make the newsletter truly representative of its title, *NEWS AND VIEWS*. I shall try to provide as much *NEWS* as possible regarding management accounting topics. In addition, I hope to provide some *VIEWS* which will stimulate our thought processes and cause us to think critically about issues confronting the management accounting profession.

I call attention to items that require your response. For example, the Research Committee has asked you to respond in reference to current management accounting research which you may be conducting. In addition, as Editor of the Newsletter, I am requesting any type of suggestions, letters to the Editor, and/or brief essays which espouse a certain view which you feel needs to be discussed by the readership of the newsletter.

I encourage you to submit brief abstracts of working papers, and/or papers presented or accepted at regional meetings and national meetings. I hope to be able to coordinate some of this information with the regional directors of the Management Accounting Interest Group in order to compile this information on a timely basis for distribution to the membership. I certainly encourage dissertation abstracts as well as possible topics for dissertations which you feel might be worthy of distribution. Any other suggestions that you might have regarding the newsletter, I would appreciate receiving.

I want to remind you of the meeting of the Management Accounting Interest Group which will be held at the Annual Meeting of the AAA in New Orleans. We will meet on Monday, August 22, 1983 from 10:30 to noon. I'm looking forward to the approval of the by-laws, the election of the officers to represent us for the first year, and most importantly, to renewing acquaintances.

Our next newsletter will come out immediately after the annual meeting. In that issue, I plan on reporting on the annual meeting as well as incorporating many of the suggestions that I expect to receive.

I think I speak for the entire Coordinating Committee as well as the incoming officers, regardless of whom is elected, when I say that the newsletter and the interest group are intended to represent all of the members of the Management Accounting Interest Group. At the Coordinating Committee meeting in Dallas in December, each item that was discussed, was discussed from the point of view of its overall effect on the entire Management Accounting Interest Group rather than on any particular segment. With that in mind, my intentions are to keep the newsletter as broad-based as possible. Thus, I earnestly solicit your cooperation and suggestions.

Terry L. Campbell, Editor

REPORT OF THE NOMINATING COMMITTEE MANAGEMENT ACCOUNTING SECTION AMERICAN ACCOUNTING ASSOCIATION

The Nominating Committee hereby places the following names in nomination for officers of the Section for the year 1983-84:

Chairperson:	William L. Ferrara
Vice-Chairperson:	James Fremgen Thomas Klammer
Secretary-Treasurer:	Robert Capettini Ronald V. Hartley

According to the proposed By-laws:

- (a) The Vice-Chairperson shall be elected for a one-year term and shall become the Chairperson at completion of that term.
- (b) The Secretary-Treasurer shall be elected for a one-year term and shall be eligible for re-election for a maximum of two additional one-year terms. The Secretary-Treasurer does *not* automatically assume any other position upon completion of his/her term of office.
- (c) The slate of officers shall include those individuals nominated by petition of ten or more members of the section and presented approximately thirty days prior to the annual meeting.
- (d) Election shall be by majority vote of those members attending the annual meeting of the Section and voting.

*A. Tom Nelson, Chair
John A. Caspari, Member
Mike Haselkorn, Member*

CALL FOR PAPERS

The Center for Research in Accounting Education at James Madison University announces publication of the first issue of *The Journal of Accounting Education* in March 1983.

The Journal of Accounting Education is a refereed journal dedicated to promoting excellence in teaching, and to stimulating research in all areas of accounting education. Particular emphasis is placed on educational methods and educating accounting students.

Subscription information and manuscript style requirements can be obtained from the editor.

Ralph L. Benke, Jr.
The Journal of Accounting Education
Department of Accounting and Finance
James Madison University
Harrisonburg, Virginia 22807

**MINUTES OF THE COORDINATING COMMITTEE
MANAGEMENT ACCOUNTING SECTION
AMERICAN ACCOUNTING ASSOCIATION
Dallas, Texas — December 10, 1982**

A. The Coordinating Committee was called to order by Chairman William Ferrara (Pennsylvania State University) at 8:30 a.m. with 25 of the 28 members in attendance. After preliminary introductions, the committee moved directly to the agenda.

B. BY-LAWS. Thomas Klammer (North Texas State University) presented a proposed set of By-laws. The following amendments to the proposal were accepted:

1. Changes to the annual dues are to be voted on by the membership as proposed by the Executive Committee (instead of being set by the Chairperson with the advice of the Executive Committee).
2. The Vice-Chairperson is to appoint the Regional Directors (instead of the Chairperson).
3. The size of the Executive Committee was increased to include four regional directors (instead of two regional directors).
4. The following changes to the nomination process were made:
 - a. The Nominating Committee is to include the immediate past Chairperson and two members appointed by the Chairperson (instead of the entire committee consisting of three persons appointed by the Chairperson).
 - b. The nominations are to be presented to the membership approximately sixty days prior to the annual meeting (instead of leaving the timing unspecified).
 - c. Nominations by petition must be made to the Nominating Committee approximately thirty days prior to the annual meeting.
5. Proposed modifications to the By-laws must be presented to the Executive Committee approximately sixty days prior to the annual meeting.

With these amendments, the By-laws were moved and passed as the proposed By-laws to be considered by the membership. The proposed By-laws are to be amended and then editorially reviewed by the entire Coordinating Committee prior to submission to those who are eligible to vote on the By-laws. It is anticipated that a vote on the By-laws will occur at the annual meeting in August, 1983.

C. NEWSLETTER. Floyd Windal (University of Georgia) presented the report of the Newsletter Subcommittee. The format and content were discussed briefly. It was agreed to run a typeset edition with one color. The newsletter is to be initially sent to all AAA members expressing an interest in the Management Accounting Section plus others as identified by the committee that might have an interest. Various banner titles were considered, but there was no agreement on the banner.

D. MEMBERSHIP. S. Herbert Rubin (Clarkson College) presented the report of the Membership Subcommittee.

1. The subcommittee proposed to solicit membership from those listed in several sources (Hasselback, book publishers, etc.).
2. The subcommittee proposed to solicit the membership of practicing management accountants through established organizations of practicing management accountants.
3. These proposals were accepted by the Coordinating Committee.

E. REGIONAL DIRECTORS. Under the proposed By-laws as amended, regional directorships are to be established with two-year terms, with one-half of the directors being appointed each year by the Vice-Chairperson. In order to facilitate this rotation, all eight directors will be appointed the first year, but with staggered terms. The following rotation schedule was established by the Coordinating Committee:

One-Year Appointments (1983-84)	Two-Year Appointments (1983-85)
Southeast	Southwest
Mid-Atlantic	Northeast
Midwest	Ohio
West	Canada

F. NOMINATING COMMITTEE. Under the proposed By-laws as amended, there is to be a Nominating Committee consisting of the immediate past Chairperson and two non-officer members, who are appointed by the current Chairperson. Until there is an immediate past Chairperson, it was agreed to defer this requirement and have the current Chairperson of the Coordinating Committee appoint three members to the Nominating Committee. The following Nominating Committee was then established:

A. Tom Nelson (University of Utah)
Mike Haselkorn (Bentley College)
John Caspari (Bradley University)

Tom Nelson agreed to chair the committee.

G. MEETINGS. Donald Madden (University of Kentucky) presented the report of the Meetings Subcommittee.

1. All regional vice-presidents have been contacted about the formation of the Management Accounting Section and were requested to provide time for the Management Accounting Section at each regional meeting. The emphasis was on service to the regions without interference in their activities. The response was varied. Now that there are to be regional directors, the communication process will be facilitated.

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**MINUTES OF THE COORDINATING
COMMITTEE (Continued)**

2. It was agreed that, working through the regional directors, review resources would be developed to the extent requested by the regional vice-presidents.
3. Review services for the national meetings would be handled informally to the extent requested by the national program director.

H. INSTRUCTION. James Fremgen (Naval Postgraduate School) presented the report of the Instruction Subcommittee.

1. The subcommittee recommended not collecting either examination materials or standard course syllabi. However, syllabi involving unusual materials and/or instructional techniques might be distributed through the national offices in Sarasota.
2. The subcommittee supported possible collection of information about computer programs that faculty are willing to make available to others. A clearing-house approach was suggested for distribution.

I. RESEARCH. Germain Boer (Vanderbilt University) reported for the Research Subcommittee. The following activities were agreed to by the committee:

1. Survey of current research in progress.
2. Appointment of Section Chairperson as a liaison to the MAP Committee of the National Association of Accountants.

The following items were proposed for future consideration:

1. Working paper series
2. Management accounting data base
3. Bibliographic materials

There was some discussion concerning the placement of announcements regarding working papers in the newsletter with requests for papers to be made directly to the authors.

The Chairperson announced:

1. No funds may be spent on behalf of the section on the agreed-upon activities without first consulting with the chair.
2. A final full committee meeting may be needed prior to the annual meeting in August 1983.

The meeting adjourned at 3:20 p.m.

*Donald K. Clancy
Texas Tech University
Designated Secretary*

BY-LAWS

**MANAGEMENT ACCOUNTING SECTION
AMERICAN ACCOUNTING ASSOCIATION**

I. NAME OF ORGANIZATION

The name of this organization shall be the Management Accounting Section of the American Accounting Association.

II. OBJECTIVES

The Management Accounting Section shall strive to stimulate and improve the teaching of, research in, and practice of accounting which assists in the effective and efficient management of entities. Specific objectives include:

- 1) improving the effectiveness and efficiency of instruction in management accounting by fostering development, testing, and discussion of teaching methods and materials as well as course offerings;
- 2) encouraging research in management accounting by identifying areas in need of research and facilitating the exchange of ideas and findings by providing opportunities for exposure of research results;
- 3) increasing the opportunities for the interchange of ideas among the members of the academic and professional community who are interested in management accounting; and
- 4) encouraging more capable and promising accounting students to pursue careers in management accounting by enhancing their knowledge of the activities, responsibilities, and opportunities offered by such careers.

III. MEMBERSHIP

- 1) All persons who are members of the American Accounting Association and who pay the annual dues levied by the Management Accounting Section shall be members of the Section.
- 2) All members are eligible to vote, hold office, and participate in all activities of the Section, and are entitled to all its other privileges.

IV. DUES AND FEES

- 1) Changes in annual dues shall be recommended to the membership by the Executive Committee, within the

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REQUEST FOR COURSE SYLLABI

Dr. Robert E. Holtfreter, Education Director of the Accounting, Behavior, and Organizations Section, is in the process of compiling a collection of syllabi for undergraduate and graduate accounting courses where a behavioral readings book and/or list of behavioral readings were a required part of the course material. If you or your colleagues have taught such a course, please send Dr. Holtfreter the appropriate syllabus as soon as possible. Those who respond will be guaranteed a copy of the compilation.

Please send your syllabus to:

Dr. Robert E. Holtfreter
Department of Accounting
College of Business Administration
Calvin Hall
Kansas State University
Manhattan, Kansas 66506
(913) 532-6985

limits imposed by the American Accounting Association, for approval by the membership at the annual meeting.

- 2) Fees may be charged to participating individuals for publications, special activities, and meetings (excluding regular sessions at national and regional American Accounting Association meetings). The fees charged are set by the Chairperson subject to guidelines established by the Executive Committee.

V. EXECUTIVE COMMITTEE

The Executive Committee of the Section shall consist of the Chairperson, Vice-Chairperson, Secretary-Treasurer, and four of the Regional Directors selected using a predetermined rotation system. The Executive Committee shall act as an advisory committee for the Chairperson in coordinating overall Section activities. Specifically, the Executive Committee shall aid the chairperson in:

- a) formulating short- and long-run programs for the Section and presenting these programs to the membership;
- b) establishing and staffing standing and ad hoc committees as needed by the Section;
- c) insuring communication and coordination among regional and national Section activities;
- d) appointing a replacement Vice-Chairperson or Secretary-Treasurer if these offices are vacated;
- e) reporting to the Section membership, at least annually, on major actions and activities; and
- f) carrying out other activities specified by the Section By-laws.

VI. OFFICERS

The officers of the Section shall consist of the Chairperson, Vice-Chairperson, Secretary-Treasurer, and the Regional Directors.

- A) The Chairperson shall serve a one-year term. The duties of the Chairperson shall be:
 - 1) to direct the affairs of the Section and carry out the programs formulated by the Section membership;
 - 2) to preside at the annual and other meetings;
 - 3) to work with the Regional Directors of the Section and the American Accounting Association Regional Vice-Presidents to encourage Section involvement at the regional meetings;
 - 4) to charge and appoint committees and task forces;
 - 5) to authorize expenditures of Section funds; and
 - 6) to cooperate with the President of the American Accounting Association relative to Sectional activities at the annual meeting.
- B) The Vice-Chairperson shall be elected for a one-year term and upon completion of this *elected* term, shall become the Chairperson of the Section. The duties of the Vice-Chairperson shall be:
 - 1) to assume the duties of the Chairperson in the event the Chairperson is unable to serve;
 - 2) to perform duties assigned by the Chairperson;

- 3) to make recommendations for activities and programs to the membership at the annual meeting of the Section; and
- 4) to appoint Regional Directors.

- C) The Secretary-Treasurer shall be elected for a one-year term and shall be eligible for re-election for a maximum of two additional one-year terms. The duties of the Secretary-Treasurer shall be:

- 1) to supervise the keeping of the records of Section meetings, activities and procedures;
- 2) to work with the Executive Director of the American Accounting Association relative to the collection and disbursement of Sectional funds;
- 3) to provide assistance and guidance for the dissemination of information to members (such as through newsletters or bulletins);
- 4) to work with the Executive Director of the American Accounting Association regarding all aspects of Sectional membership; and
- 5) to prepare an annual report of the financial status of the Section.

- D) A Regional Director shall be appointed for each region recognized by the American Accounting Association. The Regional Directors shall serve two-year terms with the Directors being appointed by the Vice-Chairperson as the term of each director expires or as replacements are necessary because of death, resignation, or transfer. To facilitate regional activities, a Regional Director's term shall expire immediately following the regional meeting of each respective American Accounting Association region. The Regional Directors shall coordinate Management Accounting Section activities in each region. In addition to regional duties, the Regional Directors shall:

- 1) meet, at least annually, to coordinate regional activities;
- 2) serve on the Section Executive Committee under the established rotation schedule; and
- 3) serve, if requested, as an ad hoc advisory board to the Executive Committee.

- E) A Nominating Committee shall consist of the immediate past Chairperson and two members of the Section who are not currently officers of the Section. The committee shall be appointed by the current Chairperson. The Nominating Committee shall solicit nominations from the membership and prepare a slate of at least two individuals for the positions of Vice-Chairperson and Secretary-Treasurer. This slate shall be presented approximately sixty days prior to the annual meeting. The final slate of officers shall include those individuals nominated by petition of ten or more members of the section, and presented approximately thirty days prior to the annual meeting.

Nominations for Chairperson shall also be prepared if the Vice-Chairperson has been appointed. All nominees must be members in good standing of the Management Accounting Section and indicate a willingness to serve the Section.

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BY-LAWS (Continued)

- F) Election of the Vice-Chairperson and Secretary-Treasurer shall be by majority vote of those members attending the annual meeting of the Section and voting. These officers shall take office immediately following the conclusion of the meeting at which they were elected. Regional Directors shall take office when appointed.
- G) No Section officer shall receive compensation, honoraria, professional fees, stipends, etc. for the performance of Section duties. Officers may be reimbursed from Section funds for expenses incurred in connection with the performance of their duties under guidelines established by the Executive Committee.

VII. MEETINGS

The Section shall hold an annual meeting in conjunction with the annual meeting of the American Accounting Association. All matters coming before the Section membership at the meeting shall be decided by a majority vote of those members present and voting.

VIII. EXPENDITURES

Procedures for the expenditure of funds shall be established and monitored by the Executive Committee. Expenditures may not be made or debts incurred in the name of the Section in an amount which exceeds the unencumbered funds available to the Section during the current year.

IX. PUBLICATIONS

The Section shall publish materials, such as newsletters, proceedings, working papers, monographs, journals, and teaching aids as is deemed appropriate by the Executive Committee and within the policies of the American Accounting Association.

X. AMENDMENTS

Amendments to the By-laws may be proposed approximately sixty days prior to the annual meeting by the officers of the Section or by a petition of not less than 20 members of the Section. Proposed amendments shall be presented for membership vote at the next annual meeting, or at the discretion of the Chairperson, by mail ballot. Amendments to the By-laws must be approved by two-thirds majority of the members voting.

Suggestions for implementation of the Management Accounting Section Charter:

- 1) The charter will be effective immediately upon approval of the membership of the Section (presumably at the 1983 annual meeting).
- 2) Rotation of Regional Directors to the Executive Committee.
 - a) A drawing was conducted by the Coordinating Committee to determine the rotation.
 - b) All Regional Directors will be appointed initially to one- or two-year terms. The two-year terms will go to those regions who draw the last rotation slots.

The results of the Coordinating Committee Drawing are as follows:

Two-Year Terms and 1984 Executive Committee members:

Southwest
Northeast
Ohio
Canada

One-Year Terms and 1983 Executive Committee members:

Southeast
Mid-Atlantic
Midwest
West

Note: The Coordinating Committee authorized actions to proceed on the presumption that the charter would be approved at the annual meeting. In subsequent years, Regional Directors will serve on the Executive Committee in the second year of their two-year terms.

REPORT OF THE NEWSLETTER SUBCOMMITTEE

The committee has come to the following conclusions regarding the newsletter.

1. The first issue should come out sometime after the December meeting of the Coordinating Committee, probably in Spring of 1983.
2. The newsletter should be published from the start by the AAA in Sarasota, and should be a quality publication. A full-time editor is available there to assist in design and layout, and to handle copy editing and proofreading. The AAA would also handle all mailing for us. We appreciate very much the kind offer of Shane Moriarity of the University of Oklahoma to publish the newsletter this year at Oklahoma's expense. It seems to us, however, that it would be better to go with the AAA from the very beginning, thus avoiding all changeover problems.
3. One of our committee, Terry Campbell of the University of Central Florida, has volunteered to serve as Editor for the first issue. His close proximity to Sarasota would enable him to work closely with the people in the AAA office on design, etc. and we recommend that his offer be accepted.
4. After examining the various newsletters published by other sections of the AAA, we recommend a format similar to that used by the Auditing Section. The auditing newsletter is in black and white, rather than in color, resulting in about a 50 percent cost savings according to Paul Gerhardt. It has a catchy title — "The Auditor's Report." It is our hope that some member of the Coordinating Committee will come up with an even better title for us.
5. It is our recommendation that the newsletter be multi-purpose, containing some or all of the following type items:

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- a. A column by the Chairman of the Section.
- b. A column by Editor of the Newsletter.
- c. Reports of committees and subcommittees. The first issue could, of course, report on the activities of the various subcommittees of the Coordinating Committee.
- d. News items of interest to the Section members. Examples are:
 - (1) AAA regional and national meeting dates and calls for papers.
 - (2) Reports and announcements on seminars and conferences being held which are of interest to management accountants (including those of the NAA).
 - (3) Titles of managerial accounting papers given and/or to be given at meetings, seminars, and conferences.
 - (4) CMA exam dates.
 - (5) Grants available for management accounting research.
- e. Original short pieces on management accounting that would not qualify as journal articles.
- f. Abstracts of pertinent management accounting pieces.
- g. Cut-away form for new member solicitation (similar to the one in the Auditing Section newsletter).
- h. Doctoral dissertation titles and ideas.
- i. Research topics in management accounting.
- j. Innovative teaching techniques in management accounting.

REPORT OF THE MEMBERSHIP SUBCOMMITTEE

A. Accounting Faculty Solicitation:

1. Mailing in March to those listed in the 1983 Prentice-Hall Directory with an indicated special interest in management accounting who have not joined our Section.
2. Mailing in April to those who responded to Bill Ferrara's initial mailing but are not included in (1) above and who have not joined our Section.
3. Mailing to members of the Canadian AAA who are not included in (1) above.

B. Management Accountants Solicitation:

1. Mailing to Chapter Presidents of the Financial Executives Institute requesting their promotion of membership in our Section in their chapters.
2. Mailing to Chief Financial Officers of the Fortune 500 (or 1,000) requesting their promotion of membership in our Section in their corporations.
3. Mailing to management accountants who hold the CMA.
4. Mailing to Chapter presidents of the SMA of Canada requesting their promotion of membership in our Section from Canadian management accountants.

5. Mailing to members of the Institute of Cost and Management Accountants (international).
6. Mailing to members of NAA whose addresses indicate that they are management accountants.
7. Request the various organizations to publish an editorial about our Section in their journals and newsletters.

Additional program activities relating to accounting students and recognition of outstanding management accounting practitioners will be delayed pending completion of the above.

REPORT OF THE PROGRAMS SUBCOMMITTEE

The Program Subcommittee of the AAA Management Accounting Section has adopted the following action plan as a starting point for its activities. These proposed efforts have been discussed by the Section's Coordinating Committee and are considered to be useful complements to other AAA endeavors. Now under consideration are the means by which these planned activities can best be accomplished.

Regional Meetings — Attempts will be made to establish times for discussions by Management Accounting Section members during each of the 1983 Regional Meetings. Some functions will be formally scheduled in the Program while others are to be arranged as a phase of ongoing events (i.e., breakfasts, luncheons, etc.). Regional Vice-Presidents or their Program Chairmen will be contacted to discuss these possibilities, and announcements will be made to Section members as arrangements are finalized.

Program Involvement — Efforts will be made during our first year to act as a support system for those involved in planning 1983 programs for both Regional and National AAA Conferences. Members of the Coordinating Committee may serve as "referees" to facilitate the review process as certain programs are developed. In future years, Section members may be asked to serve on committees designed to act in a "referee" capacity in support of AAA Regional Officers. The details of developing these types of committees obviously must await formal approval at regional levels.

Development of Program Materials — Structured materials may be developed in the future to promote the thorough discussion of teaching and research developments in the field of management accounting. In this way, information about methodologies and other innovative techniques can be provided as a basis for dialogue among Section members.

Cultivating Future Program Topics — Surveys may be conducted as needed to obtain views about potential program topics. Ideally, future program content can be structured to further enhance cooperative efforts between academic and practicing members of the management accounting profession.

The proposed activities are viewed as having a clear potential for long-range contributions to both the AAA and the
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field of management accounting. Since these efforts are just beginning to evolve, however, your views can certainly have an impact on the Section's future direction. Consequently, members of the Program Subcommittee will be most receptive to your observations about ways in which these plans can be effectively implemented.

POSSIBLE PROGRAM ACTIVITIES

Contact Regional Vice-Presidents to request scheduled time for a meeting of Management Accounting Section members as a forum to discuss ongoing activities.

Offer services to both National and Regional Program Coordinators with respect to formal reviews of management accounting papers that are submitted for consideration.

Develop structured program materials (i.e., courses on emerging teaching methodologies, successful innovations, etc.) that can serve as future programs at various AAA Conferences.

Consider the possibility of conducting surveys to identify topics that can facilitate cooperative program efforts between practicing and academic members of the management accounting community.

REPORT OF THE INSTRUCTIONAL SUBCOMMITTEE

The Instructional Task Force, after considering the views of the entire Coordinating Committee, has recommended that the Management Accounting Section focus its initial instructional activities on the collection, development, and dissemination of information about teaching methods and materials. Specifically, the Task Force proposed that the Section collect, catalogue, and distribute innovative course syllabi, cases, educational computer programs, and other innovative class projects that have not previously been published. All of these materials would be classified according to the types of courses in which they have proved useful. They would be available upon request from the American Accounting Association's national office. In addition, the Task Force suggested that the Section gather data on the management accounting courses offered and required in professional accounting programs. It also suggested that the Section should organize sessions on management accounting education for the programs of national and regional meetings. A continuing education seminar on teaching methods and materials in management accounting might also be developed and offered to interested educators. In the future, the Section might wish to consider a program to fund the development of new teaching methods and materials.

1. The consensus of the Coordinating Committee at its meeting on December 10 was that the Management Accounting Section should focus its instructional activities on the collection, development, and dissemination of information about teaching methods and materials. While this would be a broader mission than that envisioned in the initial charge to our Task Force, we feel it is appropriate for the Section

and endorse it. Four specific activities are proposed and discussed in the following paragraphs.

2. We recommend that the Section establish the mechanism for soliciting, collecting, cataloguing, and distributing four types of instructional materials:
 - a. *Course syllabi*. Only syllabi that are sufficiently innovative as to be likely to be of interest to a wide range of users should be included in this project. Criteria for inclusion would inevitably be judgmental, but we see no value in collecting a large number of syllabi for basic courses that simply cover standard textbooks. In addition, we ought not to include syllabi that have already been published in Tom Burns' annual *Accounting Trends* or in the Eno River Press' accounting volumes. Syllabi should be collected in some reasonably standard format, such as that used in *Accounting Trends*.
 - b. *Cases*. Management accounting cases not already published or available from the HBS Case Services at Harvard should be collected. Those cases submitted should be reviewed and evaluated for general quality and probable teaching effectiveness.
 - c. *Computer programs*. As more and more students become familiar with computers, it is reasonable to expect that increasing instructional use will be made of various types of computer programs. Eventually, it might be feasible for the Section to handle the complete documentation for each program in its data base. Initially, however, we recommend the collection of only descriptive material detailing the nature of a program, the type of course in which it is used, the learning objectives, the programming language used, the machine(s) on which it is usable, the work required of students, and the source from which one may request further documentation and a copy of the program.
 - d. *Other innovative projects*. This would be an open-ended category of materials. It might include such things as field studies, internships, systems design and implementation, and practice sets. Criteria for inclusion would be difficult to specify, and some projects might appear to fit the category of cases or of computer programs.

All of the foregoing materials should be catalogued according to reasonable classifications of courses in which they might be used. The following classifications are suggested for our initial efforts:

Introductory management accounting — under-graduate
Introductory management accounting — graduate
Advanced management accounting
Cost accounting
Management control
Budgeting
Controllorship

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INSTRUCTIONAL SUBCOMMITTEE (Continued)

Behavioral applications
Quantitative applications

Actual experience may show that fewer and broader classifications are necessary.

If successful, this activity will require a considerable amount of work. Submission of materials would be solicited by announcements in the Section's newsletter and in *Accounting Education News*. At least initially, direct requests to accounting departments would probably be necessary. All materials received would then have to be reviewed, evaluated, and classified if considered acceptable. These tasks should probably be handled by a committee on instructional materials. Items included in the data base should then be sent to the AAA office in Sarasota for duplication and distribution to those who request copies. The availability of these materials would have to be advertised at least annually in our newsletter and in *Accounting Education News*. They should be sold at prices that just cover the direct costs of reproduction and mailing. Paul Gerhardt has indicated that he would be happy to cooperate in this project.

3. The second principal activity proposed is a survey of the management accounting courses offered and those required in professional accounting programs. Such a survey could probably be done most efficiently with the cooperation of the Federation of Schools of Accountancy and the Administrators of Accounting Programs Group. This survey would have to be updated periodically (perhaps every two years). The results should be summarized and published in the Section's newsletter.
4. A seminar on teaching methods and materials in management accounting was proposed at the Coordinating Committee meeting, and we recommend that it be developed and offered as part of the Director of Education's continuing education program, presented immediately before or after the Annual Meeting of the AAA. Presumably, members of the Section would conduct the seminar without a fee. Thus, the cost to participants could be kept to a very modest amount, just enough to cover the out-of-pocket costs of the seminar. The earliest practicable date for the first offering of this seminar would be in August 1984. In addition to such a seminar, the Section should provide regular program sessions on teaching and other educational issues at both national and regional AAA meetings.
5. Finally, a program of developing teaching methods and materials in management accounting was proposed at the Coordinating Committee meeting. It was suggested that funds be solicited from industrial firms to support this program. The AAA has recently had experience with a similar program of research into innovative methods of accounting instruction, with funding provided by Coopers & Lybrand. We believe that this proposed program deserves further consideration but should not be initiated in the Section's first year of operations. If we were to undertake such a program, we would need fairly specific statements of its objectives, the criteria for projects to be supported, and the use to be

made of any materials developed. (The AAA, of course, should have all rights to such materials.) The Section's Executive Committee should also consider whether this program would be the best use of such funds as may be available from industry.

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ENCOURAGE YOUR COLLEAGUES to Join the

Management Accounting Section

Pass this issue along to someone interested in management accounting and encourage him/her to join the Management Accounting Section by completing the form below.

- I wish to join the Management Accounting Section of the AAA.
- I am an AAA member. My dues of \$10 are enclosed.
- I am not an AAA member. Please send information regarding AAA membership to:

Name _____

Affiliation _____

Mailing Address _____

Telephone () _____

Return to: American Accounting Association
5717 Bessie Drive
Sarasota, Florida 33853

The Research Subcommittee contacted each of the other AAA sections to determine the kinds of research activities they had successfully undertaken. In addition, we solicited ideas from many of the members who expressed an interest in helping with the research effort. We then discussed these ideas and experiences to arrive at a set of research activities that seemed worthwhile for our section to consider. These are:

1. Compile a listing of research in progress.
2. Set up a system for disseminating unedited working papers on management accounting to interested members.
3. Establish a "Cases in Management Accounting" section at regional and national meetings of the AAA.
4. Explore the types of data that could be collected to form some type of data base for empirical research in management accounting.

Because some of these suggestions will require a great deal of discussion before implementation, the full committee decided that we should first attempt to compile a listing of current management accounting research. We need your help to do this.

The following paragraphs describe the information we need from you. If you will send us this information now it will reduce the size of the questionnaire mailing we have to make later this spring. Please put the following information on a sheet of paper and mail to:

Dr. Germain Boer
Owen Graduate School of Management
Vanderbilt University
401 21st Avenue South
Nashville, TN 37203

Please give a key word or phrase for each title you list to help other researchers identify the subject of your work. *The Accountants' Index* provides an example of key words, but you may use any other appropriate words.

1. List the titles of current working papers (1982 to date), on management accounting, that you have authored or co-authored. For each paper give the full title, names of co-authors (if any), and key word(s).
2. List the titles of management accounting dissertations you are currently chairing. Also, please give the name of the doctoral candidate conducting the research and the appropriate key word(s).
3. List the tentative titles of your management accounting research projects, and indicate the dates you expect them to be available in working paper form.

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