



Management Accounting

NEWS & VIEWS

Volume 1, Number 2, Fall 1983

AAA - MANAGEMENT ACCOUNTING SECTION CHAIRPERSON'S REPORT

We are now an official part of the American Accounting Association in every way possible. At our second annual meeting this past August in New Orleans our by-laws were approved and our first group of officers was elected. The by-laws were approved as printed in the first issue (Volume 1, Number 1, 1983) of this newsletter. Our elected officers for 1983-84 are Vice-Chairperson James Fremgen of the Naval Postgraduate School; Secretary/Treasurer Ron Hartley of Bowling Green State University; and myself; the Chairperson, from Penn State University.

Your officers are supported by a very fine group of eight regional directors and five committees, including committees on research, meetings, instruction, membership, and nominations. Further information in this regard is contained elsewhere in this newsletter.

It was a pleasure to again see over 200 people attend our annual meeting. With a paid membership of slightly over 700 we obviously attracted a significant proportion of our membership, but our desire is to do even better. This is the year we really want to push forward on our goals of promoting and encouraging research, instruction, and interchange of ideas among those interested and involved in management accounting. With a cooperative spirit plus hard work and a bit of luck we hope to help make our regional and national meetings increasingly meaningful.

At the regional level, our desire is to be ready to assist regional officers in whatever ways are deemed appropriate by regional officers. In some cases our regional directors have been asked to provide referees for management accounting research papers and even to put together the management accounting portion of an AAA Regional Meeting for Spring 1984. I have no doubt that such requests will continue and even increase. Thus, I urge you to contact

your regional director and offer whatever assistance you are able to. A list of regional directors, including addresses, is included elsewhere in this newsletter.

At the national level we have again been asked for input relative to the AAA Annual Program. Also, we will try to plan something extra for our own section's annual meeting next August. Now that we are organized, our annual business meeting should be very brief; thus we have the opportunity for some form of special presentation at our annual meeting.

As I mentioned at the annual section meeting in New Orleans, one of my long-range goals is to develop a format for an Annual Management Accounting Symposium. Such a symposium could involve relatively few speakers and discussants but would still allow for a large attendance of listeners and potential questioners. The idea would be to bring together academics and practitioners to discuss the most significant and troublesome management accounting issues of the day. A modest registration fee designed only to cover costs should allow for attendance by all whose employers can cover transportation and housing costs. Perhaps such a symposium could be added to either end of our annual meeting, or a mid-year program might be more appropriate. Let me hear your thoughts on such a symposium, including subject matter, format, and timing.

As you review the remainder of this newsletter, please keep in mind that your officers, regional directors, and committee chairpersons would appreciate any suggestions you have relative to their activities. The more you keep in touch with us, the more we can do to develop our section in accordance with member wishes.

*William L. Ferrara, Chairperson
AAA Management Accounting Section*

OFFICER NOMINATIONS REQUESTED

The Nominating Committee requests nominations for candidates for the 1984-85 positions of Vice-Chairperson and Secretary-Treasurer of the Management Accounting Section of the American Accounting Association. The person elected Vice-Chairperson will become the Section Chairperson in the following year. The Secretary-Treasurer is elected for one year, but the office holder can be re-elected for two additional one-year terms. A slate of at least two individuals for each position, as required under

the By-Laws, will be prepared and presented to the membership 60 days prior to the annual meeting.

Nominations should be made no later than January 1, 1984. The nominations should be in writing and sent to James Bulloch, Institute of Management Accounting, 215 City Center Building, Ann Arbor, Michigan 48104.

*James Bulloch, Chairman
Germain Boer, Member
Hadley Schaefer, Member*



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*James Bulloch, Chairman
Germain Boer, Member
Hadley Schaefer, Member*

**MANAGEMENT ACCOUNTING SECTION
MINUTES OF ANNUAL MEETING AT NEW ORLEANS
AUGUST 22, 1983**

Bill Ferrara opened the meeting with some general comments about the year's activity of the coordinating committee and outlined the agenda of the meeting. He also introduced the Regional Directors:

Tom Zaher, Mid-Atlantic	Frank Dougherty, Canada
John Caspari, Midwest	Mike Haselkorn, Northeast
Floyd Windal, Southeast	Felix Kollaritsch, Ohio
Tom Nelson, West	Shane Moriarity, Southwest

Tom Nelson reported for the nominating committee. Nominees for the offices were:

Chair:	William Ferrara
Vice-Chair:	Jim Fremgen
	Tom Klammer
Secretary/Treasurer:	Robert Capettini
	Ron Hartley

It was moved, seconded, and passed that Bill Ferrara be the first Chairperson of the Section. Ballots were distributed for the selection of the other two officers.

Tom Klammer presented the Section By-Laws. The by-laws, as printed in *News & Views* (Vol. 1, No. 1, 1983) were passed as presented.

Jim Fremgen reported for the Instructional Committee. Goals for 1983-84 include the collection, development, and dissemination of innovative teaching methods and materials and also of materials dealing with the use of the computer in class-related activities.

Tom Klammer reported for the Meetings Committee. It was announced that the Section would have three sessions at the 1984 convention. There will be one on teaching, one on research, and one where the papers could be teaching- or research-oriented. It is also possible that there will be supplemental programs on Wednesday prior to the start of the convention.

Membership Committee plans were reported by Harold Wyman. Plans for developing international membership were presented as well as for developing membership from the practicing management accountants (FEI, NAA, and CMA holders).

Germain Boer reported the plans of the Research Committee. Research in progress will be publicized. The committee will attempt to have presentations by practitioners at the annual meeting and will update Mike Maher's bibliography, making it available to members at cost. Consideration will also be given to the possibility of establishing a research data base in management accounting.

Bill Ferrara announced the Nominations Committee for the 1984-85 officers:

Jim Bullock, Chairman
Hadley Schaefer
Germain Boer

Terry Campbell was announced as the continuing editor of the newsletter and he reported on his plans for the year. There will be an issue in October 1983 and a second one in May 1984. Deadlines for copy are September 15, 1983 and March 15, 1984, respectively. He plans to include some invited essays and reports on "challenging" ideas and topics.

The election results were announced by Tom Nelson:

Vice-Chairperson: Jim Fremgen
Secretary/Treasurer: Ron Hartley

Committee chairs for 1983-84 were introduced:

Instructional: John Hardy
Research: Germain Boer
Membership: Herb Rubin and Harold Wyman
Meetings: Tom Klammer

Bill Ferrara closed the meeting with a statement of short- and long-run goals. We will continue to develop a volunteer list. There was a promise of something of substance for the 1984 meetings. Also introduced was a long-run goal of having mid-year meetings.

Bill Ferrara was congratulated from the floor for a fine job in getting the Section organized. He, in turn, passed much credit to the members of the Coordinating Committee.

Subsequent to the general meeting it was decided to hold the mid-year Executive Committee meeting on December 16 in Orlando, Florida.

Following is a financial report:

Revenue	
Dues from inception to July 31, 1983	\$7,437.85
Expenses	
Meetings	\$ 418.97
Newsletter	1,029.90
Postage	12.31
Balance, July 31, 1983	<u>1,461.18</u>
	<u>\$5,976.67</u>

Ronald V. Hartley
Secretary/Treasurer

PROSPECTS FOR RESEARCH IN MANAGEMENT ACCOUNTING

Michael W. Maher
University of Michigan

REVIEW OF THE LITERATURE

I recently had the opportunity to review a large body of management accounting literature — more than 600 academic articles, monographs and books published between 1926 and 1982.¹ One finding is that there was a significant change in the quantity and nature of the research early in the 1960's, as shown by the following comparison:

Managerial accounting literature	Before 1960	After 1960
Average number of academic articles per year ²	4.9	18.3
Percentage of articles relying primarily on <i>a priori</i> and descriptive research methods ³	90%	44%
Percent of articles relying primarily on modeling, experimental, and empirical methods	10%	56%
Percent of articles relying on outside source discipline (e.g., economics, psychology) for key concepts	20%	55%

This change in management accounting research parallels a number of other changes that were probably causally related to the changes in management accounting research: (1) a change in the orientation of accounting (and other business school) researchers toward reliance on academic sources of literature in outside fields such as economics and psychology; (2) the application of mathematical modeling to business problems by academics in several business disciplines; (3) the computer, which improved our efficiency in dealing with complex algorithms and running large data bases; and (4) the interdisciplinary research activities of accounting researchers.

Recent Growth Areas

The major growth area in management accounting research from the early 1960's until the mid-1970's has been the application of management science models to management accounting. Some of this work has appeared in introductory and intermediate level management accounting textbooks. Also, we now have a supply of more advanced textbooks to synthesize and communicate this literature. Nevertheless, this literature has not been as completely embraced and applied by business firms as we might have expected (e.g., Kaplan, 1981).

It would be unduly harsh at this stage to criticize this research for lack of application. Research in management accounting is much more likely to be applied through the evolutionary process of Research → Teaching → Practice than through the revolutionary process of Research → Practice. Few, if any, of the methods developed in the modeling literature could be expected to have such a dramatic effect on firms' cost functions that managers would immediately adopt the technique.⁴ Of greater

concern about modeling research is that we may have reached the point of diminishing marginal returns to this research. Several years ago, Kaplan noted “. . . it's hard to identify areas where new management science models are going to have a substantial impact on the way we think about these [management accounting] problems” (1977, p. 61).

Other areas that have grown in recent years are (1) behavioral work in information processing, (2) analytical work in information economics (both of which have provided insights into the value of information, particularly for incentive contracting and information system design); and (3) agency theory, which has provided insights into performance evaluation, internal auditing, and controls. Also, there is ongoing work in applying organization theory to management accounting, which provides insights into relations between accounting systems and organizational context.

Prospects for Future Management Accounting Research

We can usually predict the supply of accounting research by examining costs and benefits to researchers. It comes as no surprise that an increased quantity of auditing research paralleled the Peat, Marwick, Mitchell & Co. Research Opportunities in Auditing program, for example. There are numerous opportunities for research in management accounting that could translate into benefits. In addition to the four current research areas mentioned above, at least two other areas of research have the potential to make a major contribution to the literature.

One potentially promising line of research, as recently suggested by Kaplan [1983], is to perform field studies in manufacturing firms that would investigate contemporary manufacturing practices. This would provide knowledge and a data base upon which researchers and managers could draw to develop performance measures consistent with long-run strategies for improved productivity. Kaplan's point in suggesting this line of research is: “At present, there is more knowledge about effective and efficient manufacturing operations in a select group of firms than in the research articles, textbooks and data bases readily available to academics” (p. 703).

(Continued on next page)

¹ Klemstine and Maher [1982] and Maher [1983].

² “Academic articles” is defined to include management accounting articles published in *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Abacus*, *Accounting, Organizations and Society*, and *Accounting Research*.

³ “*A priori*” means the article was based on conceptual reasoning without an explicit model manipulation, experiment, or empirical analysis. “Descriptive” includes both case studies and questionnaire surveys that collected data but did not manipulate data to test hypothesized relationships.

⁴ The application of discounted cash flow techniques for capital budgeting provides a parallel experience. It took a generation of business students schooled in discounted cash flow methods to give these methods widespread application in firms.

PROSPECTS FOR RESEARCH IN MANAGEMENT ACCOUNTING (continued)

The second potentially promising area is the development and testing of a positive theory of accounting system choice. We know very little about how or why managers choose accounting systems. We make numerous assumptions about the use of management accounting when we teach — these assumptions are often based solely on our own experience or on anecdotal evidence. For example, to what extent are low levels of internal performance measures in the organization a function of the performance measures in top executives' incentive contracts? What characteristics differentiate firms with reporting systems dominated by external reporting requirements from those developed internally? How (and why) are arbitrary cost allocations used? In short, we know very little about the relation between the properties of firms and accounting system choices.

Managers, presumably, demand and supply accounting methods on the basis of cost/benefit considerations and their own self-interest. Our task is to predict self-interest and cost/benefit considerations in particular economic (and political) contexts, and to predict their influence on the supply of and demand for accounting. Of course, it is impossible to separate studies of accounting system choices from studies of accountants themselves. For example, what is the relation between organizational characteristics, the role of internal audit, and the internal orientation of the accounting system?

While there is a demand for empirical research in management accounting, there are numerous obstacles to this research. The first and most critical is the lack of economics-based theory to guide our research efforts. While many believe the lack of data is the major barrier, I believe that is secondary to sound theory. Recent work in institutional economics and agency theory provides a possible foundation for this theory, but there is a substantial gap between this relatively context-free theory and operational hypotheses about management accounting choices. Even if theory is developed, testing is problematic because of the proprietary nature of the data and because of the cost of obtaining data. This cost is not limited to the researcher; in fact, it is more costly to the subjects. Hence, it will be important to perform the research in a manner that will have a payoff to the subjects. If we are to have a long-term program of empirical research in management accounting, it is important that early researchers not create negative externalities for those who follow.

Prospects for future research in management accounting can be summarized as typical good-news/bad-news. The good news is that there is a demand for research in management accounting, particularly for empirical research. The bad news is that this research is costly and difficult. I know of no research area, however, that is both in great demand and is easy to carry out. Further, the potential benefits of empirical research in management accounting are great, not only as an end in itself, but also (1) to assist behavioral and analytical researchers to develop and test models, (2) to increase our knowledge of management accounting for use in teaching, and (3) to make more information available to managers and accountants in firms.

REFERENCES

- Kaplan, R. (1977), "Application of Quantitative Models in Managerial Accounting: A State of the Art Survey," in *Management Accounting — State of the Art* (Robert Beyer Lecture Series, University of Wisconsin-Madison, 1977).
- (1981), "The Impact of Management Accounting Research on Policy and Practice," in J. Buckley (Ed.), *The Impact of Accounting Research on Policy and Practice, 1981 Proceedings of the Arthur Young Professors' Roundtable* (Reston, VA: Council of Arthur Young Professors, 1981).
- (1983), "Manufacturing Performance: A New Challenge for Accounting and Management Research," *The Accounting Review* (October 1983), pp. 686-705.
- Klemstine, C. and M. Maher (1982), "Management Accounting Research: A Review and Annotated Bibliography," Working paper (University of Michigan, 1982).
- Maher, M. (1982), "Management Accounting Research: Past, Present and Future," Working paper (University of Michigan, 1983).

SPECIAL NOTICE

NAA would like to make available to you and to interested students who are enrolled in upper-division managerial accounting courses a copy, at \$1.00 each, of any of the 1983 NAA publications listed below:

"Graphing Financial Information." 50 pages. Regular price \$4.95.

"Profile of the Management Accountant." 127 pages. Regular price \$12.95.

"Management Accounting Terminology." 112 pages. Regular price \$10.00.

"The Capital Expenditure Decision." 107 pages. Regular price \$12.95.

(Joint sponsorship with the Society of Management Accountants of Canada.)

Orders should be submitted on the form on reverse side.

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_____ The Capital Expenditure Decision (reg. price \$12.95)	_____
_____ Profile of the Management Accountant (reg. price \$12.95)	_____
_____ Management Accounting Terminology (reg. price \$10.00)	_____
_____ TOTALS	_____

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Please pay by check.**

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NEEDED: ACCOUNTANTS TO SOLVE GOVERNMENT COST/MANAGEMENT ACCOUNTING PROBLEMS

Leonard Eugene Berry
Georgia State University

With the impending organization of the Government Accounting Standards Board [GASB] accountants appear ready to address some of the real financial reporting deficiencies in government. This action has been long in coming. Those of us who have an interest in public sector accounting know, however, that there are other problem areas in government accounting needing attention. I have in mind the deficiencies in government cost/management accounting systems. Perhaps after GASB is in operation and begins to accomplish some of its goals, then we can turn some of our attention to the cost/management accounting problems.

What are these problems that I am referring to? This brief essay will not be sufficient for me to identify all of them or describe them in great detail. But let me present a few broad ideas that may whet the reader's interest. The problems that I am concerned about could be classified under two headings: deficiencies in government cost/management accounting systems and deficiencies in the education of accountants on government cost/management accounting topics.

DEFICIENCIES IN GOVERNMENT COST/MANAGEMENT ACCOUNTING SYSTEMS

Only the most sophisticated government accounting systems are geared to provide planning, control, and other decision-making information to government managers. Most are solely stewardship-oriented, providing purely historical information to assure that appropriation laws are complied with. Research is needed to:

- *Structure* accounting systems to provide relevant and timely planning and decision-making information on major government *programs*.
- Identify *measures* of inputs and outputs/benefits so that alternative programs can be evaluated for resource allocation purposes. Measures are needed to evaluate the economy and effectiveness of programs.
- Identify effective *methods and techniques* for evaluating alternative programs.
- *Structure* the organization and accounting system to provide relevant and timely information for evalua-

ting the effectiveness and efficiency of *operations*.

- *Change budget systems* towards being more of an aid for controlling operations. Most are now used primarily for planning purposes.
- Identify effective *feedback* mechanisms for reporting control information to managers.
- Study the behavioral aspects of planning and control in government organizations. What incentives motivate government managers to make decisions the way that they do? Does the behavioral research in business organizations apply to government organizations?

DEFICIENCIES IN EDUCATING ACCOUNTANTS ON GOVERNMENT COST/MANAGEMENT TOPICS

While there has been some recent improvement in educating accountants on cost/management topics, there is still considerable room for improvement. The assumption of too many teachers and authors of cost/management accounting textbooks is that the theory of this subject for business organizations is directly transferrable to government organizations. While many of the concepts are useful, their applications are sometimes considerably different. Accounting educators should give consideration to:

- Integrating more government applications of cost/management accounting into undergraduate college and university curricula.
- Including whole courses on government cost/management accounting and control systems in graduate curricula.
- Authoring textbooks on cost/management for government organizations.

CONCLUSION

Deficiencies in financial reporting for government organizations are finally receiving needed research attention by the accounting profession. It is the thesis of this short essay that cost/management accounting in government organizations also needs research attention. Potential research areas are presented for the reader's consideration.

CALL FOR PAPERS AAA ANNUAL MEETING

The Management Accounting Section encourages members to submit papers for the AAA Annual meeting in Toronto. Original papers in the areas of (1) Management Accounting Research and (2) Management Accounting Education are sought. Innovative papers and ideas will also be considered for a special program slot.

Papers should be submitted per the "Call for Papers" in the October 1983 issue of *Accounting Education News*

or submitted directly to:

Professor Thomas Klammer
Meeting Committee Chairman-Management
Accounting
Department of Accounting
North Texas State University
Denton, TX 76203

PROFILE OF THE MANAGEMENT ACCOUNTANT

James R. Holmes,
University of Kentucky

Gerald H. Lander,
University of South Florida

Manuel A. Tipgos,
University of Kentucky

Marc J. Wallace, Jr.
University of Kentucky

The National Association of Accountants commissioned a research project to document the activities of management accountants and to discover how their activities fit into the context of today's business organizations. Due to the enormity of the task of ultimately defining the common body of knowledge utilized by management accountants, a phased approach was used, the profile project being the first phase. The objective of the first phase was for the National Association of Accountants to have sufficient information to: (1) acquaint interested students with the management accounting opportunities within various types and sizes of business, (2) offer guidance to educational institutions in developing management accounting curricula and review courses, and (3) offer assistance to the Institute of Management Accounting in developing CMA subject matter and examinations.

The research was designed with the ultimate goal — developing a common body of knowledge — as its overriding consideration. Major areas covered by the research are outlined as follows:

- I. Profile — Personal Characteristics (including demographic data)
- II. Functions Performed
 - A. Data Generation Function
 - B. Analytical Functions
 - i. Report preparation
 - ii. Analysis
 - iii. Budgeting
 - iv. Auditing
 - v. Taxes
 - C. Decision-Making Functions (the extent to which the management accountant is involved in key decisions)
- III. Trends in Management Accounting
- IV. Top Managements' View of Accounting

These topics mirror the management accounting cycle. Events are reported, their impact analyzed, decisions made, and plans formed. Each of these areas is the subject of a separate chapter of the report. Information concerning taxes and trends is included, where appropriate, in other chapters.

RESEARCH DESIGN

We conducted a literature review, personal interviews, and a mail survey. Structured interviews were conducted with 114 accountants and managers. In addition, six different questionnaires were sent to 4,640 accountants and replies were received from 2,348 — a 50 percent response rate. A seventh questionnaire designed to record top managements' perception of accountants was sent to 200 NAA members who are presidents of firms and to 200 presidents

and executive vice presidents of Fortune 500 firms. Twenty-five percent of these managers provided information.

Most of the accountants surveyed are in the 30- to 40-year-old age group. Their earnings are spread fairly evenly over the \$20,000 to \$40,000 brackets although four percent report salaries in excess of \$75,000. Only one in five holds a CPA certificate. Less than one-third of respondents worked in public accounting (4.5 years average) before becoming management accountants.

Typical management accountants work in firms, usually manufacturers, which are not subsidiaries. They work about 45 hours per week, supervise three people, and spend approximately half their time on finance and accounting duties and divide the remainder between administration and supervision of subordinates. They began their careers in industry rather than in public accounting. At the entry level they prepare reports, but at about age 30 they become responsible for reviewing reports prepared by others. They prepared for their careers with an undergraduate degree in accounting and consider continuing professional education useful.

Many management accountants have transcended the traditional role as "suppliers of information to managers." Fully one-third consider themselves members of the management team. They, along with other managers, act as decision makers in the areas of long-range planning, allocation of company resources, personnel (compensation) packages, and management information systems. Forty-three percent of accountants act as chief financial officers for their firms. In addition, 51 percent are involved in the management of cash.

Annual budgets, which accountants have overall responsibility for preparing, provide the major vehicle for participation in planning for 81 percent of accountants. This planning process takes two to three months in most firms. Long-range capital budgets supplement the annual planning process, according to 78 percent of the respondents.

Because many reports are computerized, accountants place more emphasis on interpretation, rather than on compilation of reports. Certain reports — particularly inventory, receivables, and performance reports — detect, rather than confirm, problem areas.

Analysis of information provides the primary setting for contact between accountants and top management. In the past few years, accountants have aggressively expanded their roles to include identification of the causes of problems revealed by their analyses.

Less than half of the respondents deal directly with taxes. Nearly all agree, however, that they should be able to spot potential tax problems and to solve routine tax problems with outside expertise. They also feel a need for

(Continued on page 8)

PROFILE OF THE MANAGEMENT ACCOUNTANT *(continued)*

greater awareness of governmental regulation and of the legal environment of business than in the past.

Internal auditors spend more of their time on compliance audits than on operational audits. Nearly 15 percent of their time is devoted to systems review and revision. The areas of data processing and governmental regulation are expected to receive more of the auditors' attention in the future.

TOP MANagements' VIEW OF ACCOUNTING

Top executives, from NAA members who are presidents of corporations to randomly selected presidents and executive vice presidents of Fortune 500 companies, all concur that the management accountant has moved into the executive suite and provides information and expertise that top management needs. The respondents are quite knowledgeable about accounting, and 93 percent of the Fortune 500 group has either formal instruction in or an adequate working knowledge of accounting. An overwhelming majority has heard about NAA and the CMA examination, and they would encourage their accounting staffs to take the exam.

Asked about the importance of accounting in their respective organizations, the respondents rate it from "important" to "most important." In terms of importance relative to other top positions in the firm, respondents rate the controller's position third behind marketing and manufacturing. In terms of prestige, the respondents rate the controller's function tied for second place with manufacturing.

In explaining the role of the management accountant in decision making, a majority of the respondents agree that accountants are not just providers of information. Eighty-five percent report that they rely on accountants for advice in making strategic decisions, and 56 percent indicate that they cannot make strategic decisions without the advice of the management accountant. In recent years, internal auditing also has become important to top management. More responsibility to review line operations has been given to accountants.

Respondents report that there are certain line decisions in which the management accountant has a vote, and in certain instances the accountant's prior agreement is secured before a decision is made. Moreover, the majority of respondents expect the management accountant to provide innovative ideas to improve line operations.

Finally, respondents are in strong agreement that the role of management accountants will be greatly enhanced in the years ahead because of the complexity of business both here and abroad.

REQUEST FOR VOLUNTEERS

The Instructional Committee is planning on having a one-day seminar immediately preceding the 1984 Annual Convention. The seminar will feature six to eight academics presenting material on "Teaching Managerial Accounting Using Microcomputers." We would like to have the presenters be representative of all types of colleges and universities (i.e., small, large, public, private, and junior

EMERGING DECISION MAKERS

Management accountants have strong opinions about the roles they play and the importance of those roles. They are in general agreement about the future of management accounting and what is necessary to prepare them for the future.

Accountants feel that decision making is concentrated at the higher management levels and that accountants are more involved in decision making than they were in the past. They spend more time planning today than they did in the past. They believe that top management strongly supports the planning process and that line managers find it useful. They do not think that a CPA certificate is important to a management accountant.

Accountants think that they can realistically expect to become members of top management. They feel that their successors will need a broader educational base, one with added emphasis on finance and human behavior.

In general, management accountants are a fairly homogeneous group; however, several interesting differences exist. Although three-fourths of all management accountants have accounting degrees, many bring other backgrounds to their positions. For example, accountants with MBA degrees tend to specialize in planning and analysis. Those in large firms have higher incomes but those in smaller firms become part of management sooner.

In three of the four major areas investigated — report preparation, analysis, and decision making — the duties and responsibilities of accountants differ primarily as a result of the size of company in which they work. Accountants with small firms are more directly involved with report preparation than are accountants with large companies. They also perform a wider variety of analyses and participate in more decisions. Of necessity, those who work in small companies are generalists; large-firm accountants, on the other hand, have more opportunities to specialize.

Those accountants who rise in the management hierarchy seem to seek situations aggressively in which their expertise can help solve problems. As they demonstrate their problem-solving abilities, they work their way into the management structure. They develop a style of behavior which fits in with their management roles. They realize that traditional line and staff distinctions between management and accounting no longer exist for them.

The next phase of the project is the development of a common body of knowledge with the profile project serving as a basis. The common body of knowledge phase is currently in process.

colleges). If you use micros in your classes and would be interested in being one of the presenters (or if you know of anyone who would be interested), please contact any of the following people: Bob Capettini (919) 684-3429, Daryl Craig (814) 865-3784, Ken Euske (415) 642-1058, or Bart Hartman (504) 388-6202 by December 1, 1983.

Floyd Windal
University of Georgia

What impact should the advent of the microcomputer have on management accounting education? Do we need to abandon all of our previous approaches and start anew, or can we keep doing what we've been doing and ignore this new "bully" on the block? Probably the answer lies somewhere in between. We don't need to change everything we do, but neither can we afford to ignore this new, powerful tool. In addressing the issue, however, we must be very careful not to confuse computer education with accounting education.* The former is important, but it is less important than the latter in our accounting courses.

The question is not *whether* our students should learn about microcomputers and their application in management accounting, but how much they should learn, and where they should learn it. The clear danger is the one alluded to above. We must be very careful that we do not teach our students how to use a tool, the microcomputer, at the expense of important managerial accounting concepts. The ideal would be for our students to have training in microcomputer use before they reach our management accounting courses. In this way, we could move immediately to some managerial applications.

My preliminary conclusion is that these applications will best fit in after the managerial fundamentals have been covered. For many schools, that will be in the second managerial course after accounting principles. For those schools who are able to cover the fundamentals thoroughly as a part of the Principles sequence (perhaps through separate sections for accounting majors), the applications may fit in sooner. Or perhaps some "appetizer applications" might be included in the fundamentals course.

Some of the subject-matter areas which might provide fruitful appetizers in the fundamentals course are cost-volume-profit analysis and cost allocation. The calculating and the spread-sheet capabilities of the computer could thus be illustrated. In the advanced managerial course, such things as financial planning models and cost estimation might be tackled.

As we begin to work computer applications into our courses, we need to be careful that we do not spend a lot of time teaching a tool that will be obsolete by the time our students get to use it. Computer technology is advancing much faster than we can imagine, and there is little value in giving "hands-on" experience with a soon-to-be-obsolete piece of equipment.

We are entering an exciting era of experimentation in this area of education. Many different approaches will undoubtedly be tried. In due course, the chaff will be separated from the wheat, and we will all see the way more clearly.

* See also Belverd E. Needles, Jr., "The Role of the Microcomputer in Accounting Education," *Accounting Instructors Report*, April 1983, p. 2.

Wayne J. Morse
Clarkson College

On August 25th of this year *all* incoming Clarkson freshmen received a Zenith Z-100 personal computer and a variety of software packages, including Multiplan. Clarkson is also supplying each faculty member intending to utilize the personal computer for educational purposes with a Z-100. The wiring necessary for computer communications will shortly be placed in faculty offices, classrooms, and student residence halls.

The Z-100 was selected by a college-wide committee on the basis of a number of criteria including flexibility, communications capability, compatibility with Clarkson's mainframe computers, and cost. Selecting a single personal computer for distribution to students and faculty produced buying power that resulted in significant cost savings. Most significantly, from an educational viewpoint, selecting a single computer helps ensure transferability of knowledge between courses.

Within the School of Management a plan has been developed which specifies exactly what computer knowledge students should have at various stages in their academic career and in what courses this knowledge is to be taught. An instructor in a junior-level cost accounting course can assume the student is capable of programming in BASIC, downloading from the mainframe to a personal computer, communicating with other personal computers, and using a variety of software packages.

The important point is not Clarkson's selection of the Z-100, nor is it Clarkson's particular educational plan. The important points are the selection of a single standard computer and the development of a coordinated plan for computer education and use. From this common computer core instructors in upper level courses can build in a variety of different directions without having to reteach computer basics. Some instructors even plan to use other computers, such as the IBM personal computer, that are widely available at Clarkson.

Instructors in management accounting will *not* teach how to use the personal computer. Instead, they will teach how the computer can be used to assist in such things as product costing, cost allocation, budgeting, performance evaluation, special decision making, and the communication of financial information within an organization. Yet teaching how the computer can be used to increase productivity is a minimum goal. The truly exciting aspect of the computer lies not in teaching how it can help managerial accountants do their job, but in restructuring what is taught and the way it is taught.

The computer may completely change the approach to teaching a number of subjects, such as product costing. In cost accounting, the complexity of the subject and the variety of techniques that must be taught often prohibit an adequate evaluation and comparison of costing alterna-

(Continued on page 10)

tives. Students leave with a bag of tools, or with the ability to learn how a particular firm's cost accounting system operates. They may not learn how to critically evaluate and suggest procedures for improving a cost system. Properly utilized, the computer will actually allow instructors to spend *less time* on mechanics and *more time* on the evaluation of costing alternatives. The computer will also facilitate the classroom presentation and analysis of more complex and realistic cases.

Clarkson's class of 1987 is currently enrolled in freshman courses. Many Clarkson faculty believe the computer will make this class less technique-oriented and more conceptually-oriented.

REPORT OF THE RESEARCH COMMITTEE

Professor Ferrara asked our committee to develop one or two ideas that can be completed this year and to begin initial consideration of some ideas that can be completed next year. Accordingly, the committee will undertake the following two projects for completion this year:

1. Compile a list of management accounting working papers and research in progress. (See the full-page questionnaire in another section of this newsletter.)
2. Develop procedures for making Professor Maher's management accounting bibliography readily available to AAA members.

In addition to these activities, your Research Committee will do exploratory work on the following list of ideas:

1. Establishment of a data base for research in management accounting.
2. The feasibility of practitioner presentations at accounting meetings to stimulate discussion of relevant management accounting issues.
3. Creation of some type of institutional arrangement for distributing working papers.

The Research Committee started work last year on the collection of information about management accounting research. Our efforts produced almost no results. This year we ask you to complete the form on another page of this newsletter to help us construct a list of management accounting working papers. Initially, we plan to list working papers in this newsletter, but if we receive too many we will use some other method of disseminating information about the working papers.

WORKING PAPERS AVAILABLE

The following working paper information was received in time for inclusion in this issue of the newsletter.

Key Words: Transfer Pricing. Ralph L. Benke, Ashton Bishop, and Alton Wheelock, "Transfer Pricing in an Oligopolistic Market."

Key Words: Transfer Pricing, Opportunity Cost. Ralph L. Benke, "Toward Establishing an Opportunity Cost Rule for Transfer Pricing."

Key Words: Operational Budgeting, Decision Theory. Robert Blanning, Germain Boer, "An Economic Analysis of Fixed and Flexible Budgeting."

Key Words: Profitability Analysis. William L. Ferrara, "Determining and Achieving an Adequate Rate of Profitability: Isolating the Relevant Variables."

Key Words: Profitability Analysis. William L. Ferrara, "Tracking and Analyzing Profitability: Isolating Questions Which May and Should Be Asked."

Key Words: Capital Budgeting, Managerial Accounting (Techniques), Present Value. Michael F. van Breda, "Put Budgeting Back into Capital Budgeting."

Key Words: Management, Financial Management, Management Control. Michael F. van Breda, "Accounting Paradigms and Short-Term Decisions: A Preliminary Study."

Key Words: Inflation Accounting, Cost Accounting, Economics and Accounting. Michael F. van Breda, "Variances and Indices."

RESEARCH IN PROGRESS

Key Words: Financial Planning Languages, Management Accounting. Germain Boer, "The Automation of Management Accounting."

Key Words: Financial Planning Languages. Germain Boer, "A Summary of Major Features of Selected Financial Planning Languages."

Key Words: Financial Game Plan. William L. Ferrara, "Structuring the Corporate Financial Game Plan."

Key Words: Inflation Accounting, Economics, Cost Accounting. Michael F. van Breda, "A New Approach to Variance Analysis."

Key Words: Management, Financial Management, Management Control. Michael F. van Breda, "Classifying Financial Control Systems."

We would like to have a much longer list of working papers, and readers of this newsletter can help increase the size of this list by completing the questionnaire on another page of this newsletter.

AAA MANAGEMENT ACCOUNTING SECTION 1983-84 COMMITTEES

Membership

Professor S. Herbert Rubin, Clarkson College, Co-Chairman
Professor Harold Wyman, University of Connecticut, Co-Chairman
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Professor Michael A. Robinson, Abilene Christian University
Professor Emanuel F. Schwarz, San Francisco State University
Professor James C. Stallman, University of Missouri-Columbia
Professor Robert S. Wasley, University of Colorado

Meetings

Professor Thomas Klammer, North Texas State University, Chairman
Dr. James Bulloch, Institute of Management Accounting (Ann Arbor, MI)
Professor David Croll, University of Michigan
Professor Carl Dennler, Florida Atlantic University
Professor Paul A. Dierks, University of Texas-Arlington
Professor Jack Gray, University of Minnesota
Professor Helen Malcolm Traugh, University of Alabama-Birmingham
Professor S. Sam Sedki, St. Mary's University (San Antonio, TX)
Professor Kevin D. Stocks, Brigham Young University

Nominations

Dr. James Bulloch, Institute of Management Accounting, Chairman
Professor Germain Boer, Vanderbilt University
Professor Hadley Schaefer, University of Florida

MANAGEMENT ACCOUNTING PRESENTATIONS AT AAA MEETINGS, 1983

1983 AAA ANNUAL MEETING

"A Comprehensive Project for Managerial Accounting"

E. Dee Hubbard, Brigham Young University
Kevin D. Stocks, Oklahoma State University
John W. Hardy, Brigham Young University

"Teaching Accounting Information Systems: A Synthesis"

Frederick H. Wu, Wichita State University

"The Impact of Financial Information on Behavior: An Empirical Study of Professionals in a Non-Profit Organization"

Regina Herzlinger, Harvard University
Frederic Hooper, Rensselaer Polytechnic Institute

"The Social Construction of Management Control Systems"

Marilyn Neimark and Anthony M. Tinker, New York University

"Insider Trading and Incentives"

Ronald Dye, University of Chicago

"Insider Trading and Managers' Choice Among Risky Projects"

Richard Leftwich and Robert E. Verrecchia, University of Chicago

"A Change-Constrained Programming Approach to Cost-Volume-Profit Analysis"

W. W. Cooper and Hong-Chul Shin, University of Texas at Austin

"An Interactive Multiple Objective Budget Model"

Robert A. Leitch, Ralph E. Steuer, and James T. Godfrey, University of Georgia

"Aggregation in Internal Accounting Reports and Decision Making: A Field Experiment Approach"

Clinton E. White, Jr., Pennsylvania State University

"Corporate Controllers' Attitudes Toward the CMA"

Marshall K. Pitman, DePaul University

"An Analysis of Perception of the CMA"

Larry Kreiser, Cleveland State University
John C. Talbott, Wright State University

"Performance-Based Compensation Schemes: Motivation, Information, and the Moderating Effects of Standard Tightness and Controllability Filters"

William Waller, University of Arizona
Chee W. Chow, University of North Carolina

"Informational Influences on Group Decision Making in a Participative Budgeting Context"

Frank Daroca, University of Southern California

"Budgetary Participation, Motivation and Managerial Performance"

Peter Brownell, Australian Graduate School of Management
Morris McInnes, Massachusetts Institute of Technology

"The Impact of Accounting Bonus Schemes on the Selection of Accounting Procedures"

Paul Healy, University of Rochester

"The Need for Management Accounting in the Two-Year Curriculum"

Pierre L. Titard, University of South Alabama

"Budget Games for Fun and Profit"

Frank Collins, Paul Munter, and Don W. Finn, Texas Tech University

"The \$20,000 Question: Are Bureaucratic Role Conflicts, Technological Task Routineness, and Inter-Unit Conflicts Alienating the Professional Accountant?"

Mark Blank, Pennsylvania State University

"Cost Variance Analysis with the Time-Dependent Transition Probabilities"

Penelope Sue Campbell, University of Iowa

"Product Pricing Based on Accounting Profits"

John C. Lere, University of Minnesota

"Asymmetric Information, Communication and Coordination: Efficiency of Transfer Pricing and Budget-Based Mechanisms"

Rajiv Banker, Carnegie-Mellon University

1983 MID-ATLANTIC AAA

"Adequacy of Managerial Accounting Credits in Accounting Curricula"

George Frank, Drexel University
William L. Ferrara, Pennsylvania State University
Karl Reichardt, Institute of Management Accounting
David Solomon, University of Pennsylvania
Karl Ottolini, Dupont Corporation

"Internal Control in Distributed Data Base Computer Systems"

Dahli Gray, George Washington University

"Employing the Linear Algebra Method in a Municipal Cost Allocation Plan"

David B. Gibson, Bike Athletic Corporation
W. Ken Harmon, Drexel University
Wayne J. Morse, University of Tennessee

"Reaction of Managers to Reward Expectancy in Budgeting Environment"

Paul J. Carruth, Southeastern Louisiana University

1983 MIDWEST AAA

- "Managerial Concepts in Practice: A Case Approach"
Thomas Oxner and Jimie Kusel, University of Arkansas at Little Rock
- "Transfer Pricing: How One Company Does It"
Jill Etheridge and Frederick D. Margrif, Northern Michigan University
- "From Texas Instruments to Washington, D.C.: Tracing the Impact of Zero-Base Budgeting"
William B. Pollard, Appalachian State University
- "CVP Behavior and Segment Impact Accounting"
W. C. Haseman, University of Missouri-Columbia
- "Evaluating and Validating Normative Decision Models in Management Accounting"
Awni Zebda, University of Alabama
- "Budget-Related Pressure in Production Subunits: An Empirical Assessment"
Vasant Raval, Creighton University
- "The Acquisition and Costs of Fixed Assets: Ex-ante and Ex-post Models"
Agnes Cheng Smith and Rene P. Manes, University of Illinois-Urbana

1983 NORTHEAST REGIONAL AAA

- "Analyzing Relevant Costs and Revenues in an Inflationary Environment"
Roland Minch, SUNY at Albany
Discussant: Michael Haselkorn, Bentley College
- "Manufacturing Resource Planning: A Developing Technology"
Chairperson: Ulric J. Gelinas, Jr., Bentley College
Panel: Lawrence Ponemon, Computervision Corp.
John Senatore, Arthur Young & Co.
Daniel A. Verreault, Bentley College
- "Computerized Cost Systems: Directions for the 80's"
Chairperson: Michael J. Sandretto, Harvard University
Panel: James C. Shepherd, ASK Computer Systems, Inc. and two others to be announced

1983 AAA MEETINGS - OHIO

- "Management Accounting: The University and the Market Place"
G. H. Lander and A. Reinstein, University of South Florida

1983 SOUTHEAST AAA

- "Financial Distress Prediction Using Narrative Disclosures"
Mack Tennyson, College of Charleston
Robert W. Ingram, University of Iowa
- "The Uses and Limitations of Quality Cost Information"
Wayne J. Morse, Harold P. Roth, and Alicia Greenberg, University of Tennessee, Knoxville
- "Some Algebraic Implications of the Indexation Provision in ERTA '81"
Jayne Fuglister, Shippensburg State College
Eric Fuglister, Shepherd College
- "The Incompatibility of Decision Models and the Evaluation of Performance Models"
William L. Stephens and LeBrone C. Harris, University of South Florida
- "Dysfunctional Behavior Under Zero-Based Budgeting"
William R. Cron, Central Michigan University
Randall B. Hayes, Michigan State University
- "Implications of Constant Dollar Accounting in Internal Planning and Control"
Ragnor Seglund, University of Texas, El Paso
- "An Empirical Analysis of the Profession of Management Accounting by Construction of Unambiguous Anchors for Rating Scales"
Gerald H. Lander, University of South Florida
- "Longitudinal Study of Content and Approach of Cost Accounting Textbooks"
Letricia G. Rayburn, Memphis State University
- "Management Accounting in Undergraduate Education"
Desta Damtew, Alabama State University

1983 SOUTHWEST AAA

- "An Empirical Study in the Evaluation by Management of Automated Information Systems"
Martha A. Fasci, University of Texas at San Antonio
G. W. Willis, University of Texas at San Antonio
- "Gameplay in Budgeting: A Field Study"
Paul H. Munter, Texas Tech University
Don Finn, Texas Tech University
- "A Simulation of Management Behavior Under Differing Sets of Accounting Information"
Chris Westland, University of Michigan
- "Depreciation — A Matter of Judgment"
David B. Byrd, Eastern Illinois University
Sandra D. Byrd, Eastern Illinois University
- "The Effects of Standards Difficulty and Compensation Scheme on Performance"
Chee W. Chow, The University of North Carolina at Chapel Hill
- "The Fuzzy Set Approach to the Cost Variance Investigation Problem: An Extension"
Awni Zebda, University of Alabama

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* 1983-84 Executive Committee Members

** 1984-85 Executive Committee Members

SYMPOSIUM SUGGESTIONS

Please send your comments and suggestions regarding the proposed Management Accounting Symposium to Bill Ferrara or Terry Campbell.

Bill Ferrara, Penn State University, College of Business Administration, University Park, PA 16802

Terry Campbell, Management Institute, College of Business Administration, University of Central Florida, Orlando, FL 32816

REQUEST FOR CASES, COMPUTER PROGRAMS, INNOVATIVE COURSE SYLLABI, & OTHER INNOVATIVE PROJECTS

The Management Accounting Section Instructional Committee solicits the support of section members to share cases, computer programs, innovative course syllabi, and other projects which have been used successfully in the classroom for teaching managerial accounting. These items we will make available to all members at cost.

The cases, computer programs, and other projects should identify:

1. The managerial accounting topic to which they relate;
2. The length of time to complete;
3. Solution;
4. Other teaching suggestions for use.

Please send these items to:

Dr. John W. Hardy
School of Accountancy
530 Tanner Building
Brigham Young University
Provo, Utah 84602
Telephone: (801) 378-2189

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

**MANAGEMENT ACCOUNTING SECTION
AMERICAN ACCOUNTING ASSOCIATION
Research Questionnaire**

This questionnaire solicits information for a data base of current management accounting research. Please give a key word or phrase for each title you list to help other researchers identify the subject of your work.

Last Name	First	M.I.	Title
Employer		Address	
City	State	Zip Code	

1. List the titles of current working papers (1982 to date), on management accounting, that you have authored or co-authored.

	Title	Co-author(s)	Key word(s)
a.	_____	_____	_____
b.	_____	_____	_____

2. List the tentative titles of your management accounting research projects, and indicate the dates you expect them to be available in working paper form.

	Title and date available	Co-author(s)	Key word(s)
a.	_____	_____	_____
b.	_____	_____	_____

3. 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).

	Title	Candidate	Key word(s)
a.	_____	_____	_____
b.	_____	_____	_____

Mailing instructions:

Complete the form above, remove the page from the newsletter, and mail to:

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5717 Bessie Drive
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