

10-1989

## Report of the Joint Committee to Study The Woman CPA

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Joint Committee to Study The Woman CPA

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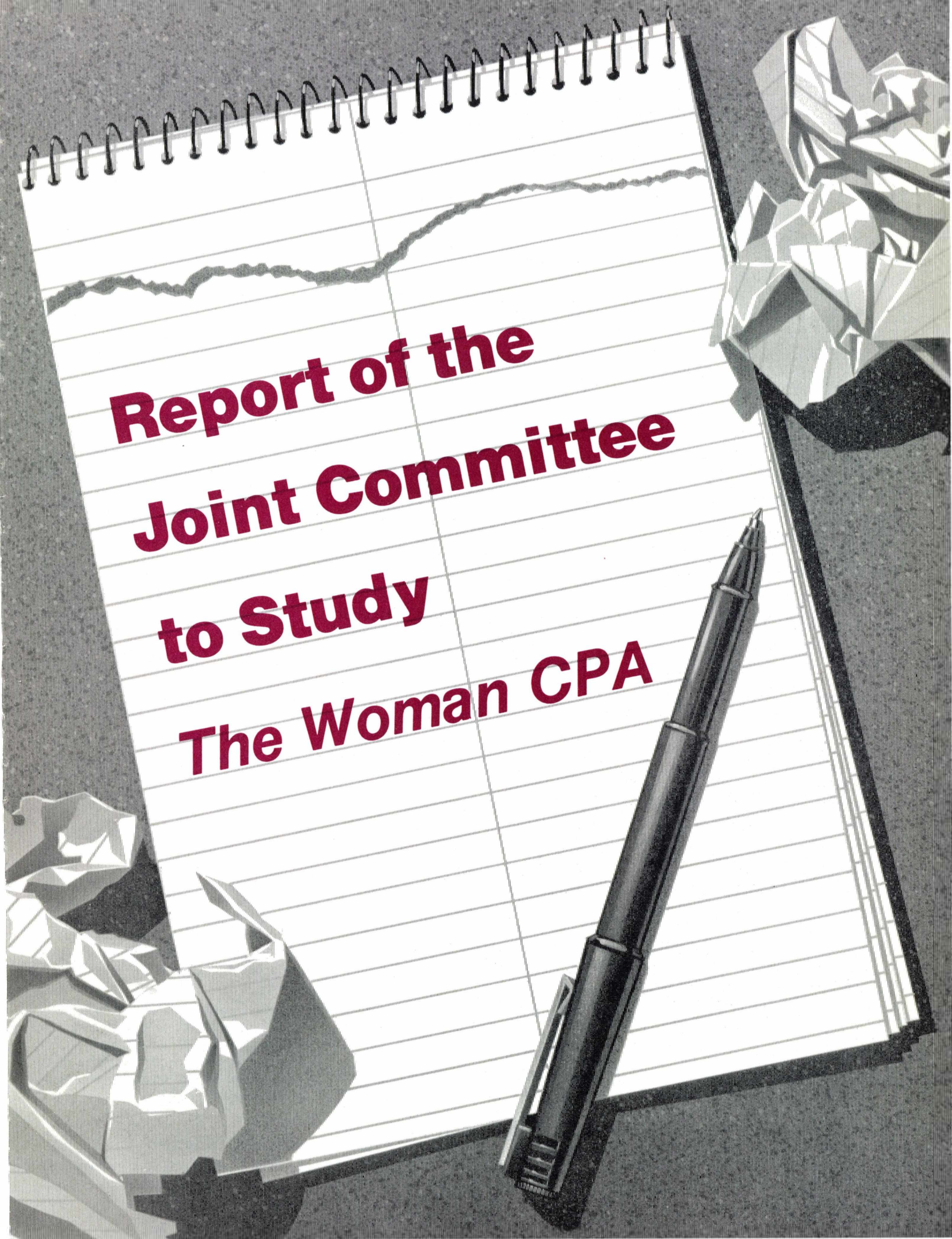
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### Recommended Citation

Parrish, Lillian C. and Joint Committee to Study The Woman CPA (1989) "Report of the Joint Committee to Study The Woman CPA," *Woman C.P.A.*: Vol. 51 : Iss. 4 , Article 8.

Available at: <https://egrove.olemiss.edu/wcpa/vol51/iss4/8>

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A spiral-bound notebook with a white cover and lined pages. The top edge of the notebook is torn. A black pen lies diagonally across the bottom right of the notebook. There are two pieces of crumpled white paper, one in the top right and one in the bottom left. The background is a dark, textured surface.

**Report of the  
Joint Committee  
to Study  
The Woman CPA**

## The Committee's Charge

The Joint Committee was appointed in October 1986 and was charged by the AWSCPA and ASWA Presidents to review the content and to study the financial aspects of *The Woman CPA* (TWCPA). The objective of the study and review was to determine whether the journal could be more valuable to each organization and, in light of that objective, the committee was asked to:

1. Define the purpose of *The Woman CPA*
2. Define the editorial policy (content)
3. Define the financial objective of *The Woman CPA*
4. Review all financial aspects (for example, advertising) of the journal with recommendations to the two organizations on how to meet the financial objective in keeping with the purpose and editorial policy of *The Woman CPA*
5. Review the cover

The committee has considered the items enumerated above.

## The Study Process

The approach used by the committee included focused investigations, committee deliberations, reviews of the work of prior groups, and consideration of responses to reports presented to the boards and members of the sponsoring organizations.

## Focused Investigations

Because of the magnitude of the work to be accomplished, the committee divided the scope of its study into four broad areas of investigation: content, appearance, management, and financing. Each committee member assumed overall responsibility for investigating one of the four areas of concern. These focused investigations included, among others, the following activities:

- a. Each committee member classified the articles in eight issues of *The Woman CPA* according to the committee member's perception of the content of the article.
- b. Four national accounting journals were reviewed and compared and contrasted with *The Woman CPA*.
- c. Nine accounting journals published by state societies were reviewed and compared and

contrasted with *The Woman CPA*.

- d. The media kits of three national accounting journals were reviewed and compared and contrasted with *The Woman CPA*.

## Committee Deliberations

The committee met six times: September 1987 in New York, January 1988 in Atlanta, April 1988 in Chicago, October 1988 in Indianapolis, January 1989 in Dallas, and June 1989 in Washington, D.C. At these meetings, the committee heard reports from individual committee members and deliberated matters related to the four areas of concern.

## Review of the Work of Prior Groups

The committee referred to prior studies, correspondence files, and *The Woman CPA* Policy Manual (revised 1982) when questions arose concerning proposed courses of action. The purpose of exploring the history of the journal was to determine what policies, if any, had been established in prior years.

## Reports to the Boards and Members

An interim report was presented to the ASWA and AWSCPA boards in September 1988. That report was also presented to AWSCPA/ASWA members at the opening session of the Joint Annual Meeting in Indianapolis on October 20, 1988. The committee also met with the presidents, presidents-elect, and past presidents in Indianapolis. Additionally, the boards have been informed about the committee's activities through written reports submitted at year end.

## Definitions

### Purposes of TWCPA

1. To provide useful information on accounting and management topics to the members of AWSCPA and ASWA.
2. To provide general information regarding the accounting profession and the professional woman accountant to our memberships.
3. To serve as a promotional vehicle for women in accounting and for the two organizations.
4. To provide an opportunity for members of AWSCPA and ASWA to publish.

## Editorial Policy

1. Prior editorial policy has been reviewed, and a definition of current editorial policy is evolving from an on-going review of content. A final definition of editorial policy has not been reached, but it is agreed that this policy must achieve the purposes and goals identified.
2. In order to achieve the purposes of this journal as identified, the final definition of content should be guided by the following recommendations and/or actions:
  - a. It is recognized that every article in each issue will not appeal to each member. A realistic goal, however, is for each issue to have among the selections published that quarter at least one article of interest to members in the various fields.
  - b. Because of the need to serve the diverse interests of the membership, the special features section has been identified by the committee as very important, and improvement in the process of acquiring quality manuscripts in this area should have priority.
  - c. Additionally, the committee has approved a policy to permit the reprinting of articles that have been published elsewhere and has encouraged department editors to select articles and to contact publishers about reprinting.
  - d. Finally, an individual has been recruited to write a one-page careers column for each issue.
3. The Committee has agreed tentatively that the journal should continue the present policy of blind referee of articles submitted. In addition, the Committee recommends that articles that are solicited for publication in TWCPA also go through the blind referee process to assure consistent quality.

The Committee recognizes that a final decision on the blind referee process should not be made until after the review of the content is completed and editorial policy is developed.

## Financial Objective

1. The Committee has agreed that

the journal should operate on a breakeven basis; that is, ideally the journal should not incur a loss nor provide a profit for the two organizations in excess of the dues designated for subscriptions to *The Woman CPA*.

2. The financial objective statement that a breakeven basis is desirable does not indicate that the Committee recommends no change in the financial area. The Committee agrees that significant improvements need to be made to the journal to include the use of more color, improved layout, better illustrations, etc. To aid in the funding of these improvements, the Committee recommends the solicitation of funds for an Enhancement Fund.

## Reviews

### Financial Aspects

1. To obtain the objective of a breakeven basis at the same time that improvements in appearance in the journal were being undertaken, it was necessary to contain costs since additional revenue could not be generated immediately. Cost containment was achieved by reducing the number of pages in each issue and by using a self cover. These changes made it possible to add an additional color on the front cover and to increase illustrations and graphics.
2. The Committee agreed that increased advertising is the key to improving the quality and production of the journal and that any revenues provided by increased advertising would be used to improve the physical presentation of the journal and to upgrade the quality. Significant attention has been given to identifying ways to increase advertising for TWCPA.

To this end, the following actions have been taken:

- a. A contract has been signed with Business Women Leadership Media, Inc., to supply 4-color advertising inserts for each issue.
- b. A placement ad has been prepared for insertion in *The Woman CPA*, *The AWSCPA Newsletter*, and the *ASWA Coordinator* to recruit a commissioned advertising representative to solicit print adver-

tising for *The Woman CPA*.

- c. The media kit has been reviewed and has undergone a complete revision. Bids on printing the revised media kit have been requested.
3. The Committee has instituted a \$20 fee for submission of manuscripts to TWCPA for review. The manuscript submission fee does not apply to manuscripts that are solicited by the staff, and the fee is waived for AWSCPA and ASWA members.

### Cover

1. A new design for the cover has been prepared by a commercial artist. Decisions on implementing the cover design relate to the dollars available for publication of the journal, and the adoption of the new cover must be deferred until bids on printing costs are obtained.

### Recommendations

Recommendations summarized here are divided to indicate the groups to whom they are directed; namely, 1) the AWSCPA/ASWA Boards and 2) the Joint Executive Committee (JEC). Recommendations previously forwarded to the AWSCPA/ASWA Boards in an interim report have been acted upon by those Boards. Recommendations to the JEC are intended to facilitate the continuance of the work begun by the Committee.

To the AWSCPA/ASWA Boards:

1. AWSCPA and ASWA are to appoint a Director from their respective boards to specifically serve as a member of the JEC.
2. It is further recommended that the Directors from the two organizations serve a two-year term in the position and that the terms start in alternate years. Second, the Director from each organization would chair the JEC in the second year of her appointment with the initial chairperson to be selected by the two presidents.
3. Appointment of the directors from the two organizations should take place in the 1989-90 year.
4. On June 30, 1989, the Joint Committee will be phased out with the proviso that prior to its dissolution it must provide TWCPA Joint Executive Committee with a plan to complete the review of

TWCPA.

5. On July 1, 1989, responsibility for policy development and strategic planning for TWCPA will be assigned to an Executive Committee to include:

TWCPA Director — ASWA  
TWCPA Director — AWSCPA  
TWCPA Editor  
TWCPA Associate Editor  
TWCPA Business Manager  
TWCPA Treasurer

6. It is recommended that TWCPA Joint Executive Committee meet at the Joint Annual Meeting (JAM) each fall and that this in-person meeting be followed by a meeting with the editorial staff of TWCPA to include all Department Editors and that editorial board members would be encouraged to attend.

It is recommended that all individuals accepting associate editor and department editor positions agree to attend JAM in order to participate at the meeting of TWCPA Joint Executive Committee and editorial staff. The purpose of this meeting should be to provide a productive planning time for the coming year.

7. The Editor is to be appointed by the Presidents of the two organizations in consultation with the JEC.

All other staff appointments are to be made in the initial phase-in year by the Chair, the Directors, and the Editor; in subsequent years, by the Directors and the Editor.

Since TWCPA volumes run from January 1 to December 31, a calendar year, staff appointments should be for a calendar year.

8. Review and approval of the annual budget of TWCPA should be delegated to the JEC.
9. The AWSCPA/ASWA Presidents should assist the JEC in the preparation of a list of influential positions for the purpose of sending complimentary subscriptions to the persons holding those positions.

### To *The Woman CPA*

#### Joint Executive Committee:

1. It is recommended that the organizational structure of *The Woman CPA* showing staff positions, lines of authority, and reporting responsibilities be delineated. ►

In preparing the organization chart, the JEC should consider the desirability of adding, changing, or eliminating staff positions. Specifically, before the end of the 1989-90 year the JEC should review the treasurer and business manager roles and make recommendations concerning these positions.

Furthermore, it is recommended that current job descriptions be prepared for each staff position on the organization chart.

- Each year, the activity report of the associate editor-manuscripts and of each department editor should be reviewed by the Directors in consultation with the Editor. (In the initial phase-in year, the review should be done by the Chair and the Directors in consultation with the Editor.) This review should be completed before staff appointments are made for the next year.

The JEC should revise and mod-

ify the activity reports of the associate editor-manuscripts and the department editors until a meaningful reporting form is developed.

- It is strongly recommended that the JEC be knowledgeable about the budget process and understand the development of all amounts on the budget prior to approving each year's budget.

Budget revisions will be reviewed and approved by the JEC.

Budgeted excess expenditures over revenues will continue to be approved by the two boards.

- A review should be made of the colleges and universities that were on the complimentary subscriptions list and have not paid to have their subscriptions continued.

Following the review, the JEC should make recommendations to the AWSCPA/ASWA Boards concerning any request to the

AWSCPA/ASWA Educational Foundation for funding of complimentary subscriptions.

- It is recommended that a list of titles of individuals holding influential positions be prepared. The JEC then should recommend to whom complimentary subscriptions of TWCPA should be sent. The JEC should monitor and update the list as persons holding the positions change.
- It is strongly recommended that the JEC continue to work toward the printing of the revised media kit. Distribution of the revised media kit should begin as soon as possible, and the coordinated designs for TWCPA cover and stationery should be adopted as soon as possible.
- The JEC should strive to increase advertising revenues.
- The policy manual should be revised/rewritten.

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Nancy Tang  
Portland State University  
Portland, OR

September 1989

## **WANTED**

### **Commissioned Advertising Representative**

**The Woman CPA** seeks a highly motivated individual to serve as commissioned advertising representative for the journal. Our goal is to increase the quantity and quality of advertising with the help of a commissioned Advertising Representative, who will initiate contacts with national advertisers to solicit print advertising. If you are interested in this position, or if you know of a client or an associate who would be interested, please contact Denise Coburn — work (813) 289-4886, home (813) 837-2753.