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American Institute of Certified Public Accountants. Academic and Career Development Division

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Accounting Educators:

Volume IV, Number 1 — September 1992

In this issue . . .

Robert K. Elliott of KPMG Peat Marwick and the Accounting Education Change Commission, with contributions from the PW and AICPA foundations, turned his Wildman award check into a \$40,000 scholarship fund for minority Ph.D. students.

See story on page 2.

The 1992 AICPA **Accounting Educators Mini-Conference** is selling out quickly. You should register soon to assure your place at this important colloquium.

See notice on page 3.

Firms are using **computer-based accounting packages** more and more in everyday practice. You'll want to keep your students current, and you might even find a need for hands-on training programs among practitioners in your area.

See story on page 4.

The AECC released its position statement on **the first course in accounting**.

See story on page 5.

The AICPA's Academic and Career Development Division is issuing the first-ever **Directory of Accounting Programs**, containing up-to-date information on over 700 accounting programs.

See notice on page 6.

Once again, Ernst & Young is ranked as the **largest of the large** firms. While the big firms provide many opportunities, smaller concerns have much to offer as well.

See stories on page 8.



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FINDING THE SILVER LINING

by Rick Elam

The modern accounting profession may be going through the most dramatic changes since it was born with the Securities Acts of 1933 and 1934. The silver lining among the clouds is that accounting faculty have a forceful incentive to look beyond their daily activities by participating in the creation of a strategic plan for their department or school.

The profession has matured to the point that accounting firms and university accounting programs are faced with an environment of level-to-declining demand for their products. At the same time, a general sluggishness in the United States economy is causing severe budget problems for state-funded colleges and universities and families considering sending their children to private institutions. Heaped on top of all that is the litigation crisis which threatens the very existence of the most prestigious CPA firms. Speaker after speaker at the most recent American Accounting Association meeting lamented the changes in the profession and outlined threats to its future.

The grim news is not limited to the accounting profession. In fact, university accounting programs may be the least impacted of the traditional business disciplines. The American Assembly of Collegiate Schools of Business recently published a special report of its Strategic Issues Committee, *Crisis and Survival*. That report is summarized in the opening paragraph which says, "Economic hard times have reached North American universities and business schools. Problems being faced by these institutions are not likely to be temporary in nature, but rather to last through the decade of the '90s....It is not an overstatement to say that a crisis is at hand and that survival is a key issue"

To receive a copy of *Crisis and Survival*, a special report of the Strategic Issues Committee of the American Assembly of Collegiate Schools of Business, write to the AACSB at 605 Old Ballas Road, Ste. 220 St. Louis, MO 63141.

STRATEGIC PLANNING

The only way that accounting programs can survive and maybe even prosper in these troubled times is through serious strategic planning efforts. Gone are the days when the most important agenda item for accounting faculty meetings is choice of a new intermediate text. No longer is the department chair's biggest problem finding seats to accommodate an ever-growing number of students. Most schools are still full of students, but the number of applicants is falling.

A key first step in strategic planning is to understand who you are and whom you serve. My impression, based on many accreditation visits and working with many schools considering implementing 150-hour or graduate programs, is that almost no accounting department has taken the trouble to analyze the demographics of its student body. Some have a vague notion of the percentage of

(continued on page 7)

News & Notes

Thomas I. Snelling, of Wake Forest's Babcock Graduate School of Management, has been appointed the SEC Academic Fellow for the 1992-93 academic year. Snelling will be taking over for outgoing Fellow **Robert W. Rouse**, who is moving into a new position as Chair of the Accounting Department at the College of Charleston in Charleston, SC.

Beta Alpha Psi, the national honor society for accounting, recognized three "Accountants of the Year" at its Honors Banquet on August 8 in Crystal City, VA. In education, the honoree was **Belverd Needles** of DePaul University, who also won the 1992 AICPA Outstanding Educator Award last spring. **Kathryn Whitmire**, former Mayor of Houston, was recognized in the industry/government category, and in public accounting, BAP

selected AICPA Chairman **Gerald A. Polansky** of Deloitte & Touche.

Winners of the 1992 EDUCOM Higher Education Software Awards were announced on August 7 in Snowmass Village, CO. The 1992 program, operated jointly with the University of Maryland, focused on the disciplinary categories of Social Sciences, Natural Sciences, and Accounting.

In accounting, *Introduction of Audit Excellence, Part II*, was selected for recognition. This program, by **Murray Hirsch, Brent Inman, Maria Sieber, and Sean Wood**, all of Coopers & Lybrand, was also cited as a Best Accounting Curriculum Innovation.

The software award mentioned above will be presented at EDUCOM '92, a na-

tional conference on technology in education to be held in Baltimore, MD, on October 28-31. For more information, send E-Mail to CONF @ EDUCOM.

The 1992 Conference of the **League for Innovation in the Community College** will be held on October 21-24 in Orlando, FL. For more information, call Pat Grunder at (904) 395-5180; FAX (904) 395-5581.

Next Spring, the third **Critical Perspectives on Accounting Symposium** will be held in New York City. The meeting, scheduled for April 16-18 at Baruch College, will focus on "Critically Re-Appraising Accounting." For more information, including the call for papers, contact Toby Tinker at (212) 447-3202; FAX (212) 447-3193.

Putting an Award to Work

Elliott Makes Award-Winning Gift

Robert K. Elliott, a partner at KPMG Peat Marwick and winner of this year's Wildman award, demonstrated the commitment for which he won that award by using it as the cornerstone of a \$40,000 scholarship fund for minority accounting Ph.D. students.

The Wildman Medal Award, presented annually by the American Accounting Association in recognition of outstanding contributions to the profession, is funded by Deloitte & Touche. Mr. Elliott, Assistant to the Chairman of KPMG Peat Marwick, is well-known to accounting educators for his insightful presentations on the changing nature of the profession at myriad meetings and conferences. He also serves on the Accounting Education Change Commission and numerous other committees and task forces. His most recent service to the AICPA has been on the Strategic Planning Committee and the Board of Directors.

Elliott added to the \$2,500 award with \$7,500 of his own, creating a seed fund of \$10,000. He then asked the KPMG Peat Marwick Foundation to match that amount, which they agreed to do, thus raising the amount to \$20,000. He next approached AICPA President Philip Chenok about the

possibility of the Institute matching the \$20,000 already committed. Recognizing the importance of this effort, Chenok asked the AICPA Foundation to allocate \$20,000 not already earmarked for this purpose to the new fund, thereby making a total of \$40,000 available for awards.

This fund will be used solely and specifically to encourage African-American Ph.D. students to complete their doctoral degrees in accounting and to enter university teaching. Amounts will be awarded to qualified students (that is, African-Americans who have earned at least a bachelor's degree from an accredited institution and who have been accepted into a Ph.D. program in accounting).

The awards will be made by the AICPA's Minority Recruitment and Equal Opportunity Committee in conjunction with its ongoing Minority Doctoral Fellowships Program. As with all minority financial assistance programs, awards and renewals are subject to regular review by the trustees of the AICPA Foundation and are contingent upon the students' maintenance of good academic standing and satisfactory progress toward their terminal degrees. Acknowledging the impact this gift will have, AICPA Vice President - Education Rick Elam extended

thanks to Mr. Elliott "on behalf of the members of the AICPA and future African-American accounting professors."

Application information and materials for the 1993 AICPA Minority Doctoral Fellowships program will be mailed to accounting departments in December 1992. ♦



Robert K. Elliott

AICPA Academic and Career Development Division
announces

The 1992
**ACCOUNTING EDUCATORS
MINI-CONFERENCE**

November 6 - 7, 1992
The Buttes Resort, Phoenix, Arizona

in cooperation with the
School of Accountancy, Arizona State University

INNOVATIONS IN ACCOUNTING PEDAGOGY

PROGRAM

Friday, November 6

- 8:00a - 8:30a Continental Breakfast
8:30a - 10:30a **WORKING WITH GROUPS** (Larry Michaelson, University of Oklahoma)
11:00a - 12:00n **CASE "WARM-UP"** (Richard Brownlee, University of Virginia)
12:00n - 1:30p Box Lunch and **CASE PREPARATION**
1:30p - 3:30p **USING THE CASE METHOD** (Richard Brownlee)
4:00p - 6:00p **TEACHING WRITING SKILLS** (Claire May, University of South Alabama)
6:00p - 8:00p Reception
6:30p - 12:00m **EXHIBITS/WORKSHOPS** (Robert Jensen, Trinity University; Joel Levy, Goldstein Golub Kessler PC) **Refreshments served at 10:00p.**

Saturday, November 7

- 7:30a - 8:00a Continental Breakfast
8:00a - 10:00a **CONCURRENT CASE SESSIONS** (Four sessions at each of which two winners of the 1992 Professor/Practitioner Case Development Program will present.)
10:30a - 12:30p **CONCURRENT CASE SESSIONS repeated**
12:30p - 1:30p Luncheon Banquet and Adjournment
2:00p - ? Social Events

**Registration Fee \$180/AICPA members
\$195/non-members**
Recommended CPE 15 hours

The 1992 AICPA Accounting Educators Mini-Conference
November 6 - 7, 1992 at Phoenix, Arizona

REGISTRATION FORM

Mail to: AICPA Meetings Registration, PO Box 1008, New York, NY 10108

Registration Fee: \$180 (AICPA MEMBERS)/\$195 (NON-MEMBERS)

Please register me for the 1992 AICPA Accounting Educators Mini-Conference. My check for \$_____ is enclosed. (Full payment must accompany registration.)

BATES# _____
(AICPA USE ONLY)

Registrant's Last Name First Name MI Nickname

College or University Name or Affiliation

Street Address Room Number or Suite

Post Office Box

City State Zip Code

AICPA Membership Number (for discounted registration) Daytime A/C & Tel.

Name and telephone number of individual to contact in case of emergency

HOTEL INFORMATION: Reserve your hotel accommodations directly. Call THE BUTTES RESORT at (602) 225-9000, or write to them at 2000 Westcourt Way, Tempe, AZ 85282 by October 15, 1992. After October 15 rooms will be on a space-available basis only. Identify yourself as an attendee of the AICPA Accounting Educators Mini-Conference in order to obtain our group rate of \$125 for a single or double room. To guarantee your room for late arrival, a credit card number or first night's deposit is required.

CANCELLATION POLICY: Full refunds will be issued on written cancellations received by October 16, 1992. Written cancellations received after October 16 but before October 30, 1992, will be issued a refund less a \$25 administrative charge. No refunds will be issued on cancellation requests received after October 30, 1992.

AIRLINE DISCOUNT: AMERICAN AIRLINES is offering an exclusive discount for this conference. Call them at (800) 433-1790 and refer to Star File #S-05Z2B3 to receive 5% off the lowest available fare or 45% off regular coach fare. (The AICPA is not liable for penalties incurred if you cancel or change your airline reservations.)

Scholarships for Minority Students

In late July, the Scholarships Task Force of the AICPA Minority Recruitment and Equal Opportunity Task Force met to review applications for the 1992 AICPA Scholarships for Minority Accounting Students. These awards, made annually each summer, are designed to assist students with a significant potential to become CPAs in the pursuit of their educational goals.

In the 1992 round, close to 2,000 applications were received and over 230 awards made, totalling \$357,000. Several recipients were designated joint AICPA-Arthur Andersen Scholars, in recognition of a gift by the large public accounting firm.

Information and application materials for the 1993 awards will be mailed to accounting and financial aid departments in December 1992. ♦

Volunteer Opportunities

Accountants for the Public Interest (API) is seeking accountants to volunteer their time and expertise to non-profits, small businesses, and individuals who need, but cannot afford, professional accounting services.

Volunteers are needed in several areas, including direct service (such as short-term technical or tax assistance), advisory service (for example, financial management, budgets, and loan applications), and community affairs service (through workshops and Boards of Directors service).

Volunteering provides an opportunity to help an organization or small business in your community while broadening your professional skills, gaining practical experience, and developing professional contacts. So make an offer that can't be refused: volunteer! Contact Accountants for the Public Interest in Washington, DC; telephone (202) 347-1668.

1992 Accounting Software Survey

by Sheldon Needle

This article originally appeared in the June 1992 issue of The Practicing CPA, and is reprinted here with permission. The report on which this summary is based is available from CTS, 11708 Ibsen Drive, Rockville, MD 20852; telephone (800) 433-8015 [in Maryland, (301) 468-4800].

Last March, CTS, a publisher of software evaluation materials, released the results of its fifth annual accounting software survey in which consultants and CPAs are asked to rate the accounting software systems they recommend and install. The survey findings are helpful to businesses in the process of selecting a system as well as to consultants. The software rated includes nine of the leading integrated accounting systems: ACCPAC PLUS, ACCPAC BPI, Platinum, Great Plains, RealWorld, Macola, State of the Art (MAS90), Open Systems, and Solomon III. These systems, priced at between \$395 and \$995 per module, are used by a variety of businesses, including wholesale distribution, service, retail, and light manufacturing.

Survey participants were asked to rate the systems according to the following criteria:

- Performance.** The speed of menu and screen changes, file updates, report generation, and so on.
- Stability.** Database reliability, file/error recovery, lack of program bugs.
- Flexibility.** The system's adaptability to specialized needs through built-in customization features (data entry screens, forms generators, field additions, etc.), report writers, file import utilities, and/or modifications to source code.
- Ease of use.** The ease of installing, learning, and using the package; the ability of the client to use and maintain the system without constant support from a consultant or vendor.
- Consultant/vendor relations.** The consultant's overall satisfaction in working with the vendor. This includes sales leads, product image and presence in the marketplace, cooperative advertising, sales territory protection, product training programs, qualified installer programs, and upgrade policies.
- Vendor support.** The overall quality of vendor support, including telephone response time and nature of response, notification of problem fixes, and critical update (e.g. payroll) availability.

In addition to assigning ratings on a scale of 1 (unacceptable) to 5 (outstanding), the participants were asked to state what they like best and least about each system.

HIGHLIGHTS OF RESULTS

The three top-rated accounting packages were Great Plains, Macola, and State of the Art (MAS90). Great Plains was rated best for support, stability, and consultant/vendor relations. MAS90 was rated best for ease of use and was rated second only to Platinum for flexibility. Macola, while not at the top of any one category, rated well across the board.

After years of steady slippage, Solomon III seems to be regaining its traction in the marketplace and showed improved ratings for support, vendor relations, and performance. Open Systems also has regained a bit of its former strength, with consultants generally being pleased with versions 4.0 and 4.1. ACCPAC PLUS fell somewhat behind, and several respondents believe it needs a major face-lift.

Platinum is an interesting question mark for many consultants. Although IBM is no longer marketing Platinum, its involvement left the product with much more integrity in terms of documentation and stability than before. There seems to be still room for improvement in support of the Platinum product, however.

AICPA Fellowships; Carey Scholarships

The Financial Assistance Task Force awarded new AICPA Fellowships to 15 CPAs returning to school to obtain their Ph.D. degrees and join the accounting professoriate. The 1992 AICPA Fellows are:

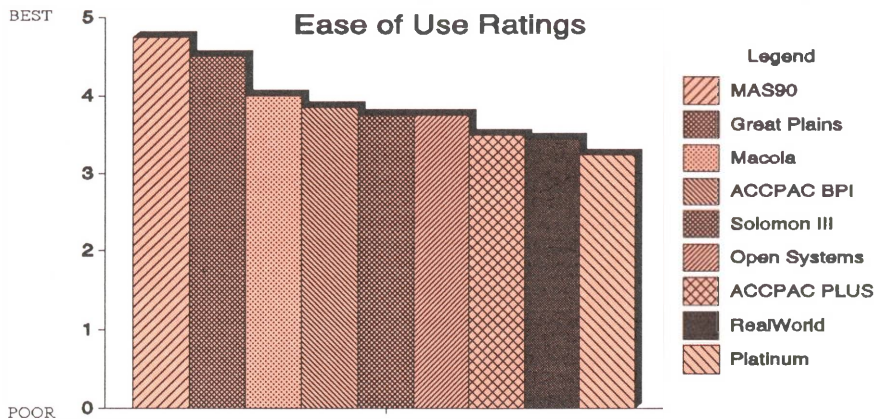
Benjamin Ayers (University of Texas at Austin); **Barbara Chaney** (University of Georgia); **Barbara Esteves** (Michigan State University); **David Gelb** (New York University); **Rita Jankovich** (University of North Carolina at Chapel Hill); **Mary Kasson** (Washington University); **Kevin Litke** (University of Illinois at Urbana-Champaign); **Dana McCartney** (University of Texas at Austin); **Lillian Mills** (University of Michigan); **Michael Mikhail** (University of Chicago); **Stephen Moehrle** (Indiana University); **Laura Simmons** (University of North Carolina at Chapel Hill); **James Wallace** (University of Washington); **Constance Weaver** (Arizona State University); **Kurt Wojdat** (State University of New York at Buffalo).

These Fellowships, worth \$5,000 for each of up to three years, are designed to encourage practicing CPAs interested in teaching to return to school in pursuit of their doctoral degrees. Applicants must be U.S. citizens and CPAs. The task force also looks at the nature and depth of practical experience each applicant can bring to the classroom.

In a related activity, the Task Force awarded a John F. Carey Scholarship to **Jen-Jen Lin**, an MFA graduate of the University of Illinois at Urbana-Champaign who has been accepted into Bentley College's MS in Accounting program. The Carey Scholarships, honoring the late AICPA chief of staff, provide support for Master's-level study in accounting for baccalaureate graduates of Yale and the University of Georgia as well as UIUC.

Application materials for 1993 awards under these programs will be distributed in December 1992.

1992 Accounting Software Survey



SPECIFIC CONCERNS

Some of the more important concerns are the availability and location of training programs. Consultants and CPAs wish to remain current. They do not want to have to travel long distances to receive training, however. Turnaround time on support calls is another concern, especially when the call is made at the client's site.

Some respondents complained of vendors having too many upgrades and of clients having to pay both for the upgrades and for the work necessary to install them. Presumably, however, the upgrades are at least partly due to consultant and user requests. The availability of software customization tools such as source code, interfaces to executive information systems, and links to third-party software were also mentioned as important ways of providing a greater level of client satisfaction.

Polling the opinions of consultants who work extensively with leading accounting software highlights what issues are critical to them and their clients. Two areas always at the top of the list are support and ease of use. ♦

Building on Objectives

AECC Releases Statement on the "First Course"

The Accounting Education Change Commission recently released its Position Statement No. Two, "The First Course in Accounting." The statement discusses the importance of this course, noting that "organizations have accountability and responsibilities to their constituencies, and accounting, properly used, is a powerful tool in creating information to improve the decisions that affect those constituents."

The statement goes on to explore the objectives of the first course in accounting, primary among which "is for students to learn about accounting as an information development and communication function that supports economic decision-making." The AECC paper also looks at faculty issues and teaching methods relevant to the first course.

Copies of the statement may be obtained from the AECC at 21515 Hawthorne Boulevard, Union Bank Tower Suite 1200, Torrance, CA 90503-6503. ♦

AICPA Academic and Career Development Division
announces

The 1992 - 93 AICPA DIRECTORY OF ACCOUNTING EDUCATION

Containing up-to-date information on over 700 accounting programs in the United States. Names, addresses and telephone numbers of administrators and faculty, concise program descriptions for each accounting degree offered, and other important data are included for each school and program.

Anticipated publication date: October 19, 1992

Cover price: \$42.79

(Educators' price of \$29.95 reflects 30% discount)

To: **AICPA Order Department**
PO Box 1003
New York, NY 10108-1003

Please reserve _____ copy(ies) of the 1992-93 *AICPA Directory of Accounting Education*, which will be available in October 1992.

Name: _____

Address: _____

Daytime Area Code and Telephone: _____

Quantity	Title	Product No.	Unit Price	Amount
	1992-93 <i>AICPA Directory of Accounting Education</i>	876795		

Shipping & Handling

Shipping & Handling (see table)..... _____

\$ 25 - \$ 49 : \$5.45

\$ 50 - \$150 : \$6.55

Over \$150 : 4½% of total

Sales Tax (8¼% in NYC; 4% elsewhere in New York State.

6% in Washington, DC and New Jersey; 5% in Vermont)..... _____

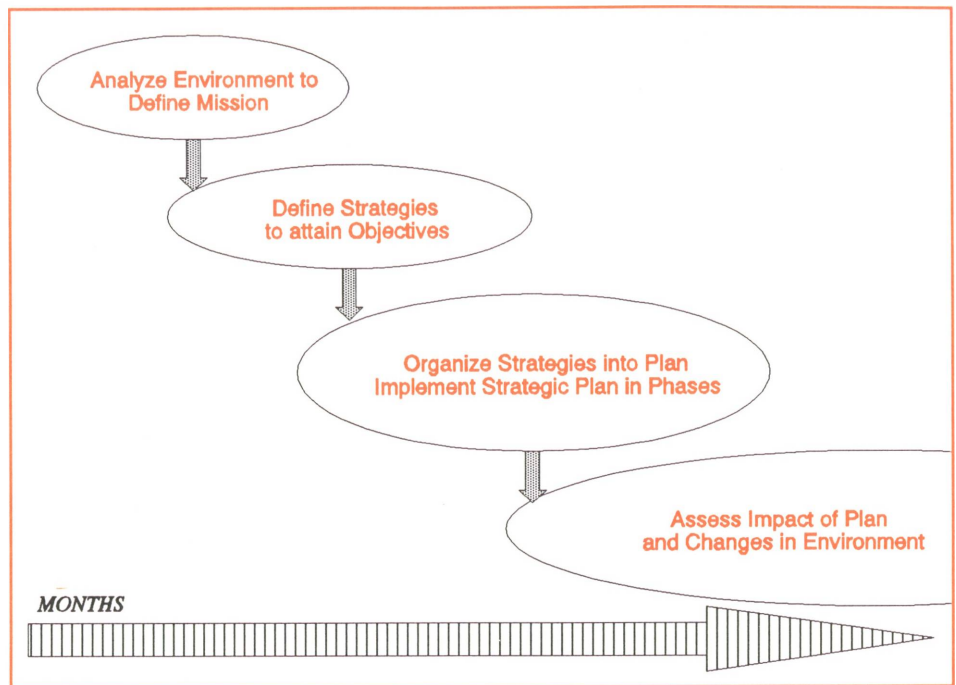
TOTAL..... _____

females and possibly the percentage of minority students, but none seems to know which high schools are its primary feeders, how many students come through community college or, maybe more important, what becomes of all its students. Faculty know about a few top students, particularly those that come back to recruit, but don't have a clue about what percentage of their graduates actually go to graduate school, become certified public accountants, or remain in public accounting firms. Strategic planning requires a consensus about the future. Members of the faculty must study and debate environmental issues and trends that are going to effect their program in the future. National statistics are of little use because most colleges and universities serve a very limited geographic population. Your planning effort should include a meeting with the central administration's chief planner. They know the demographics of your institution and can also discuss central administration's view of the future. With the demographic and environmental information in hand the faculty can begin to make assumptions about the future.

MISSION STATEMENT

A mission statement is the fundamental starting point for any strategic planning effort. The faculty deliberations necessary to come to a consensus for a department's mission can be an agonizing process. But they serve to bring consensus among the members as to the environment and direction of the organization. Without that debate and consensus with its final mission product, an accounting department is simply going to be thrown by the winds of change rather than able to navigate through the rough waters ahead.

With the mission statement in hand, general objectives and more specific strategies can then be discussed and approved. From these strategies come implementation and a looping process



A Strategic Planning Model

to reevaluate them for further refinement and improvement of the accounting program.

PITFALLS

There are four recurring pitfalls in every strategic planning effort:

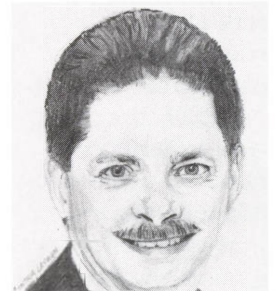
- ① The effort looks at too short a time horizon.
- ② The discussion rushes too quickly to the strategies without being firmly anchored with a well-developed mission statement.
- ③ The planning effort gets bogged down in a discussion of details of proposed activities before their strategic importance has been thoroughly debated.
- ④ The strategic plan is not implemented. One of the keys to implementation of a strategic plan is to carefully link it to all budgeting activities.

FINDING THE SILVER LINING

A well-conceived strategic plan produces a clear understanding of the environmental issues and trends which have an impact on the program; a sense of the various constituencies

served by the program and their needs; a lucid and well-structured mission statement, including attainable objectives; workable strategies for accomplishing those objectives, and the well-reasoned and enthusiastic support of those involved in implementing the plan.

These are troubled times for the accounting profession and for universities. Accounting departments that make the effort to understand their environment, create a realistic mission statement, and implement a dependable strategic plan will be able to look through the clouds for new opportunities and future success. ❖



RICK ELAM, Ph.D., CPA, is Vice President - Education of the AICPA. His views, as expressed in this article, do not necessarily reflect the views of the American Institute of Certified Public Accountants. Official positions are determined through certain specific committee procedures, due process and deliberation.

Size alone reinforces the view of the largest firms as offering substantial opportunity for joint projects, consulting, student placement, and other interaction; they have tremendous resources and commitment to academe. However, as is pointed out in the accompanying piece (from the June 1992 issue of *The Practicing CPA*), smaller firms also have much to offer local campuses.

1992 Firm Rankings

E&Y's PA Practice Is Nation's Largest

Ernst & Young's public accounting practice was ranked the country's largest in *Public Accounting Report's* 1992 survey of America's top 100 public accounting firms.

Although Arthur Andersen is a larger firm when its consulting division is included, the survey found that E&Y, with net revenues of more than \$2.2 billion in its last fiscal year, has the largest public accounting practice. (Overall, AA had more than \$2.4 billion in net revenues in its last fiscal year.)

Growth among the six largest firms averaged 3.5%, with Price Waterhouse leading the way with an 8.3% increase in net revenues versus the previous fiscal year. Overall, PW had net revenues of \$1.3 billion. Deloitte & Touche, with net revenues of nearly \$2 billion, ranked third, followed by KPMG Peat Marwick (\$1.8 billion), Coopers & Lybrand (nearly \$1.5 billion), and PW.

Grant Thornton, with net revenues of \$206 million, ranked seventh, followed by McGladrey & Pullen, Kenneth Leventhal & Co., and BDO Seidman. Among these firms, Kenneth Leventhal was the growth leader with a 9.7% increase in net revenues versus the previous fiscal year.

Large regional firms that experienced significant growth in the last fiscal year include Larson, Allen, Weishair & Co., Minneapolis (26.3%), Altschuler, Melvoin and Glasser, Chicago (21%), and Goldstein, Golub, Kessler & Co., New York (19%). Miller, Kaplan, Arase & Co., of North Hollywood, California, with net revenues of \$6.5 million, experienced a 20.4% growth versus the previous fiscal year.

Overall, the survey found that 20% of the 100 largest firms experienced a decline in revenues, and another 20% failed to achieve revenue growth equal to the rate of inflation. Mark Carr, managing editor of *PAR*, says many firms experienced revenue decline in traditional areas such as audit and tax.

"The competition among firms for audit work has increased," Carr explains. In addition, the competition has increased between firms with consulting practices and pure consulting firms. ♦

Opportunities Abound

Making Students Aware of Smaller Firms

Two years ago, a number of local and regional firms in the Phoenix area met to discuss ways to tell students about the career opportunities available with smaller CPA firms. The meeting was the idea of Kumen Jones, faculty advisor to the Beta Alpha Psi chapter at Arizona State University (ASU), and Carlos Wagner, partner in Phoenix-based Miller Wagner & Company, Ltd., who were concerned that students think of careers primarily at large firms.

As a result of that meeting, a coalition was formed of about 10 local and regional firms actively involved at ASU and with Beta Alpha Psi (BAΨ) to support a program to make students aware of the benefits of working for a smaller CPA firm.

The Quality Career Alternatives (QCA) program was formed during the 1990-91 academic year. The coalition sponsored a reception following the BAΨ pledge orientation meeting, hosted a firm tour, and doubled smaller firm representation at two "Meet the Firms" evening sessions.

This year, the QCA coalition has held a reception for accounting faculty, provided a speaker for the BAΨ annual honors and initiation banquet, and cohosted a baseball game tailgate party. In addition, a number of QCA members attended BAΨ's annual accounting circle banquet. These efforts have been well received.

QCA has been successful in reaching students early in their college years, one of its aims. BAΨ and the ASU School of Accountancy have strongly supported the program, and the coalition members have developed the close camaraderie essential to making it work. The common goal is to help students make the right career decision and to choose the firm environment best suited to them. After all, no one gains when a student makes a wrong decision and must find a new job a few years later.

The coalition members can point to many benefits a smaller CPA firm can offer. These include diversity of experience, the chance to work with smaller clients, a more personal relationship with partners and clients, and the opportunity for early responsibility. By making the advantages known, the QCA coalition has significantly boosted the number of students seeking positions at smaller firms.

As word has spread that a program can be developed to let students know about career options, other universities have inquired about contacting firms and getting their students involved. If you are interested in starting a similar program, call Mr. Jones at (602) 965-7219, or Mr. Wagner at (602) 264-6835 for further information. ♦