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## Accounting Educators: FYI, Volume 3, Number 2, November, 1991

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

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# Accounting Educators:

Volume III, Number 2 — November 1991

## Survey Shows Firms Hiring More Women

More than half of the new accounting graduates hired by public accounting firms in 1990 were female, according to a study released by the American Institute of Certified Public Accountants (AICPA).

The twenty-first edition of *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits* revealed that although 1990 accounting graduates were evenly divided by gender, 59 percent of the new graduates hired by public accounting firms in 1990 were female.

The 1991 report includes the responses of 788 colleges and universities with accounting programs and 19,300 public accounting firms. For the first time, the survey includes responses from sole practitioners and small firms, in addition to all firms with more than 10 AICPA members.

*(continued on page 5)*

## Awards Announced

### AICPA Minority Scholarships

The American Institute of Certified Public Accountants has awarded \$456,500 in scholarships to minority students in accounting for the 1991-1992 academic year.

Since the program's inception in 1970, the AICPA Minority Recruitment and Equal Opportunity Committee has awarded over \$4.9 million in scholarship aid to more than 5,800 students. The awards for this academ-

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## Point of View

### ACCOUNTING EDUCATION IN THE '90s AND BEYOND

by Ray Groves, CPA

*The author is Chairman of Ernst & Young. This article is adapted from remarks made by Mr. Groves at the 75th Annual Meeting of the American Accounting Association, held at Nashville, Tennessee, in August 1991.*

The AAA is to be commended for encouraging all of us in practice to be *more actively involved* in addressing the challenges of our profession. The 1990s will indeed be a decisive decade for the accounting profession in practice, in corporate management, and in educational institutions. With these ideas in mind, I would like to share some thoughts on the question, "What changes are needed in higher education over the next decade and beyond?"

Evidence of fundamental change is all around us. The profession is confronting challenges to the dimensions of its very role. Universities are questioning many heretofore sacred cows—like tenure. There are severe budget constraints under which many universities are operating today. The practicing profession, too, is not immune from the financial impact of the recession.

The models that carried us through the past decades may no longer be sufficient to serve us in the '90s.

And so, my initial response to the question of changes in the next decade and beyond is Let's first focus on what we need to do *now* to ensure we are still in existence and rele-

## A Nondisclosed CPA Examination

by James D. Blum, Ph.D., CPA

Recently, the AICPA Board of Examiners determined that the Uniform CPA Examination should become "nondisclosed" beginning in May 1996. In a nondisclosed examination, questions and answers are not published, i.e., not released to candidates, the profession, or the public after the examination has been administered.

Since 1917, when the Examination was first offered, the questions and unofficial answers have been published. This practice is unique among large-scale professional licensure examinations.

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### *In this Issue . . .*

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vant in the year 2005.

Today's challenges call for *total involvement* across all segments of the accounting community—your involvement, and our involvement. We all have a vested interest in higher education. In some cases, we will need to forge new alliances. For many of us, it will require getting involved in new areas, contributing our diverse perspectives, thoughts, and efforts to meeting challenges such as:

- Strengthening the linkage between researchers' efforts and the needs of the users of that research;
- Implementing new educational practices in the classroom; and
- Revising the accounting curriculum to meet today's challenges.

Progress in each of these areas will only come about through cooperative efforts that involve educators and researchers, practitioners, standards-setters, and others.

#### HISTORICAL PERSPECTIVE

Let me share an historical perspective on the nature of the relationship that we in practice have shared with you in the university community. This relationship has been a mutually supportive one in many ways. The practicing profession has historically supported higher education through its funding of research, symposia, and professorships, for example. Universities have been instrumental in the growth of accounting practice, through the ability to attract and educate some of the nation's finest young people.

And yet, in other ways, our relationship might be described as benignly tolerant. One illustration of this less productive aspect of our relationship in years past is seen in the requests from professors to gain access to our work papers and files for research or teaching materials.

We in the profession have frequently been reluctant to open these files to you. In part, this has been because of concerns for client confidentiality and, in some cases, possible litigation; but, in part too, because we failed to see (or understand) the relevance these files played in the research and articles that were published. More importantly, we also failed to see the current practical relevance in your research.

Standards-setters too often have expressed a certain amount of frustration while searching through the published findings of academic researchers. They naturally have questions—"Is this research relevant to my efforts?" and "What is its significance?"

Without regular lines of communication between the

college campus and the standards-setting institutions, those questions too often went unasked—and unanswered. And yet, as FASB Chairman Denny Beresford has pointed out, research is fundamental to the standards-setting process.

Denny recently described what he perceives as a need for expanding the scope of financial reporting research. He observed a narrowing focus of such research, and asked academics to question *how to improve* existing financial reporting, rather than only asking if a particular standard did improve financial reporting.

He expressed the view that, too often, issues are researched only *after* a standard has been issued—for example, to assess the effectiveness of a standard, or to determine whether it was based on valid assumptions.

This type of research is necessary and valuable, of course. But Denny's main point was that his academic colleagues could make a greater contribution to improved standards setting by taking a broader view of research. More research into "before the fact" questions is needed. These questions need to be analyzed while proposed standards are still in process, or, as he points out, "better yet, even before deliberations begin."

By providing new insights into issues, academic researchers not only can contribute to the *content* of standards, they also can help the FASB determine *what* standards should be issued or be placed on the agenda for consideration.

Obviously, this is a case where greater dialogue is needed. Researchers will benefit from a better understanding of the end-

users' needs, and certainly practitioners and standards-setters will benefit from new insights into how research might be better applied.

Of equal significance to the practicing profession was what we perceived as an imbalance in the universities' reward systems. We failed to see sufficient recognition given in promotion, compensation, and tenure decisions to applied research and teaching excellence. We thought the scale was out of balance—and maybe it still is.

#### TODAY

The AAA is taking a leadership role in meeting these challenges. In keeping with its emphasis on involvement, the AAA is bringing together academic leaders, standards-setters, preparers, auditors, and analysts to address these and other key issues in the field of research on financial reporting.

The major firms welcome the opportunity to support this dialogue through three annual conferences—the first of which will be held in December at Harvard University. As these efforts go forward, I believe that we will see new avenues of research being pursued, resulting in new and

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*Today's challenges call for total involvement across all segments of the accounting community . . .*

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## **AICPA Academic and Career Development**

The AICPA's Academic and Career Development Division (formerly Relations with Educators) serves members in education, state societies, students, and firms. Its objectives are:

- To work aggressively to attract qualified people into the profession and the Institute, and to retain them after they enter, and
- To seek actively to improve the quality of accounting education and promote the availability of qualified accounting programs.

The Division comprises a senior committee (the Academic and Career Development Executive Committee), and three committees, each addressing a major element of the Division's focus: Curriculum and Instruction, Accounting Careers, and the Upward Mobility of Women.

The Division includes two task-specific committees: the 150-Hour Education Requirement Committee, which works to achieve legislative adoption of the 150-hour education requirement and to help states in its implementation, and the Joint AICPA/AAA Accounting Literature Award Committee, which annually recognizes outstanding contributions to accounting literature.

Finally, the Division's Accreditation Task Force monitors and provides input to the current and ongoing process of implementation of accreditation standards, and represents the interests of the profession in these and related matters

Plans for the eventual incorporation of the recruitment and upward mobility of minorities function into the Division are currently being developed by a special committee chaired by Board of Directors member and Accounting Education Change Commission Chairman Doyle Williams. ■

*(See 1991-92 Division Rosters on page 8.)*

## *Illinois Becomes Eighteenth State to Adopt 150 Hours*

On September 24, Governor Edgar of Illinois signed that state's legislation enabling the requirement of 150 hours of education, including a bachelors or higher degree, as a prerequisite for CPA licensure in Illinois. With that action, Illinois became the eighteenth state to adopt the requirement.

Illinois' law will become effective on January 1, 2001.

Most of the states which have passed enabling legislation have incorporated

language identical or substantially similar to the AICPA's model; that is, that it call for 150 semester hours of higher education, include a bachelors degree, and include an accounting concentration to be defined by the state board.

The AICPA expects that by the end of 1992, most of the 54 U.S. jurisdictions which license certified public accountants will have made progress toward adoption, either through legislation or regulation, of the 150-hour requirement.

### **Nondisclosed Exam**

*(continued from front page)*

#### **ADVANTAGES**

The Board of Examiners believes that the advantages of a nondisclosed examination include the following

- Examination question quality will be improved because many of the questions could be pretested. Questions with desirable content and psychometric characteristics could be used repeatedly;
- Statistical equating methods can be used to ensure that the examination grades reflect comparable levels of difficulty from one examination administration to the next;
- The "score pollution" concerns expressed by several Boards of Accountancy and academics would be alleviated "Test score pollution" occurs when grades of CPA candidates are affected by their studying previous examination questions and unofficial answers without a corresponding change in mastery of the content domain being tested;
- It will be easier to implement technological innovations in testing as they develop and become feasible, such as using computers to administer and grade the Examination.

In addition to these advantages, many academics believe that a nondisclosed examination would minimize its disproportionate and inappropriate influence on educational programs and the teaching methods in the following areas:

- Curriculum development;
- Textbook development and study questions within the textbook;
- Study assignments as learning tools within courses.

The minimization of the Examination's influence in the above areas would have the positive effects of broadening accounting curriculum and teaching methods to encompass nonlicensing content and skills.

#### **WHY 1996?**

The Board of Examiners selected May 1996 as the effective date for a nondisclosed examination because:

- Four years will be needed for the AICPA and Boards of Accountancy to develop and implement the additional security measures needed for a nondisclosed examination; and
- Two years should provide CPA candidates with adequate time to become familiar with the structure and format changes effective with the May 1994 Examination

*(concludes on page 4)*

## Nondisclosed Exam

(continued from page 3)

### FROM NOW UNTIL 1996

During the period from now to the effective date of the policy change in 1996, the Board of Examiners, with the assistance of the National Association of State Boards of Accountancy (NASBA) and the individual Boards of Accountancy, will be addressing numerous issues germane to a nondisclosed examination. Some of these issues are:

- What jurisdictions have statutes or rules that need to be modified in order to administer a nondisclosed examination;
- What security procedures will have to be developed to account for all examination material before, during, and after the Examination's administration;
- What kind of access will CPA candidates and Boards of Accountancy have to exam information, and what procedures will have to be developed to provide for such access.
- What costs will be associated with a nondisclosed examination.

The Board of Examiners has issued a position paper entitled *A Nondisclosed Uniform CPA Examination—Effective May 1996*, and will be holding a series of open meetings to discuss its position.

Because of the significance of this examination change to the profession, the Board of Examiners will ultimately seek the endorsement of the AICPA Board of Directors when all the issues have been resolved and the Board of Examiners has finalized its position.

Requests for a copy of the position paper should be made in writing and addressed to: Board of Examiners, American Institute of Certified Public Accountants, Examinations Division, 1211 Avenue of the Americas, New York, NY 10036-8775. ■

## Research Software

### FASB Offers New PC-Based Financial Accounting Research System

The Financial Accounting Standards Board (FASB) has developed the Financial Accounting Research System (FARS) to enable fast, comprehensive research on accounting problems by identifying the accounting literature pertaining to the issue in question. FARS offers an easier and more complete level of access to the accounting literature than was previously possible.

In one easy-to-use package on an IBM-compatible personal computer, FARS provides immediate access to FASB Statements, Interpretations, Technical Bulletins, Concepts Statements, EITF Abstracts, staff implementation guides, and the Current Text; AICPA Accounting Research Bulletins, APB Opinions and Statements, Accounting Interpretations, and Accounting Terminology Bulletins, and a combined topical index.

FARS includes both superseded and current literature, with the superseded literature shaded so that you can identify what is current. The superseded portions are linked to the superseding document so that you can easily access the most current item.

The accounting literature in FARS can be accessed in three different ways through tables of contents, topical index references, and word searches that can be narrowly or broadly defined.

FARS comes as a complete system; no other software is necessary. To run the system, you need an IBM PC, XT, AT, Personal System/2, or 100 percent IBM compatible system, 512K RAM minimum; DOS 3.0 (or higher), hard disk drive; and a monochrome or color monitor (color recommended). A demonstration copy that has been developed outlines the primary features of FARS and allows actual searches of selected sections from the FASB literature included in the full version of FARS. The purchase price of the demonstration copy will be credited toward purchase of the full version.

In addition, the FASB has established a special pricing tier for academic institutions.

The annual FARS service is available from the FASB. FARS will be updated approximately four times per year, as appropriate, to ensure that the infobases contain the latest FASB pronouncements and EITF Abstracts. For more information, write to: Financial Accounting Standards Board, FARS, Post Office Box 30816, Hartford, CT 06150. ■



## Supporting Institute Position

# AECC Urges Decoupling of Studies and Preparation for Examination

*Following is a portion of the text of the Accounting Education Change Commission's Issues Statement No. 2. This position adds reinforcement to a recent Board of Examiners proposal that candidates not be permitted to apply to take the CPA Exam until after graduation.*

The Accounting Education Change Commission (AECC) urges schools and students to maximize the educational opportunities provided by collegiate curricula. A primary concern of the Commission is the disruption in students' education caused by their taking examination review courses and engaging in other activities of a review nature in preparing to write professional examinations. Often students who take a professional examination near the conclusion of their college studies divert their efforts from their academic pursuits to preparing for such examinations. As a result, the full potential of the curriculum is not realized. Therefore, the Commission believes all activities that are primarily of a review nature designed for professional examination preparation should be deferred until the student has completed the education requirements of the respective examining agency.

The Commission also believes that degree credit should not be given for courses that are designed primarily to review for professional examinations. Curriculum objectives should be focused more broadly. Likewise, those organizations administering professional examinations, e.g., state boards of accountancy, should not recognize courses (1) for credit as part of the educational requirement to sit for the examination or (2) for awarding the certificate if those courses are offered primarily as a review of materials previously covered.

The Commission recognizes that implementing these changes may be controversial. Nevertheless, it is convinced that their implementation will enhance the quality of the educational experience of those preparing to enter the profession.

### CPA EXAMINATION

The Accounting Education Change Commission recommends that candidates for the CPA Examination be required to complete their state's education requirements prior to applying to sit for the examination. The Commission urges State Boards of Accountancy and state legislative bodies in those states where such a requirement does not currently exist to amend the state board rules and/or state law as needed to achieve this objective.

The Commission believes that postponing applying to take the CPA Examination until the state's education requirements have been fulfilled will be beneficial situations where schools complete the spring semester prior to the May examination. If candidates were merely required to complete the education requirements prior to sitting for the CPA Examination, the incentive to devote the final semester to prepping for the examination rather than to their academic pursuits would both be removed at these institutions. Further, requiring candidates to complete the jurisdiction's educational requirements prior to applying to sit for the examination may lessen the administrative burden on state boards.

In calling for this shift in timing in the preparation for the CPA Examination, the AECC is joined by the American Institute of Certified Public Accountants and the Uniformity of Regulation of the Accounting Profession Model Bill Task Force. ■

*The statement goes on to urge similar measures in regard to the Certified Management Accountant and Certified Internal Auditor examinations, these portions are not reproduced here.*

## Firms Hiring More Women

*(continued from front page)*

The enlarged base makes comparison with past surveys difficult.

The female share of graduates hired "is projected to be 57 percent in 1991. The increase in the proportion of new graduate recruits who are female in 1990 and 1991 relative to 1989 (48 percent) can be largely attributed to the fact that firms with fewer than 10 AICPA members, which report hiring a greater proportion of females than do other firms, now account for a larger share of recruits," the survey states.

Though the number of bachelors recruits dropped, the number of masters recruits was stable, indicating "that today's students are seeking a solid and rewarding profession in these uncertain economic times," said Rick Elam, AICPA Vice President-Education.

Single copies of the report (product #G00097) are free from the AICPA Order Department, Post Office Box 1003, New York, NY 10108-1003. ■

## Minority Scholarships

*(continued from front page)*

ic year represent the highest amount ever given to minority students by the AICPA.

Scholarship aid this year was granted to 599 undergraduate and graduate accounting students from the United States, including Blacks, Hispanics, Native Americans, and Asians.

This year's scholarship winners represent approximately 200 schools, with a significant number of awards going to students attending the historically Black colleges and universities. Included in the total are 17 Arthur Andersen-AICPA awards totaling \$15,000, 14 Ernst & Young-AICPA awards totaling \$10,000, and 8 Price Waterhouse-AICPA awards which total \$5,000.

Individuals interested in applying for scholarships should write to Sharon Donahue, Manager, Minority Recruitment and Equal Opportunity Department, AICPA, 1211 Avenue of the Americas, New York, NY 10036-8775. The deadlines for receipt by the AICPA of completed applications are July 1 and December 1. ■

## Point of View *(continued from page 2)*

relevant insights into the broad range of emerging financial reporting issues we all face.

The AAA has taken another very positive step. Its Auditing Standards Committee, chaired by Bill Kinney, has established a formal liaison with the AICPA's Auditing Standards Board, currently chaired by my partner, Don Neebes. Through this cooperative effort:

- The Association's Auditing Standards Committee will suggest topics for the project inventory, based on research results and emerging problems as professors see them;
- The ASC also will respond to requests to locate, list, summarize, and evaluate existing research papers, as well as design and implement original research and analyses into areas on the ASB agenda or project inventory.

This new relationship is a two-way street—and a busy street. The new liaison very well may serve as an excellent model for others to emulate. I believe the outcome of these efforts will be better, more relevant research. At the same time it will provide standards-setters with greater access to, and understanding of, the efforts of university researchers.

Today, we are seeing other encouraging signs of increased collaboration between organizations and among members of those organizations. The Accounting Education Change Commission and the stature of its members should give us all a sense of encouragement. The full-time contributions of educators with the stature of Gary Sundem and Doyle Williams are particularly gratifying.

The Accounting Education Change Commission has recommended that accounting departments reevaluate curriculum, to assess whether students are acquiring the full range of communication, intellectual, and interpersonal skills demanded in the field. While we all look forward to the curriculum innovation which will be funded in part by the Change Commission, there is an equally exciting role of a catalyst played by the Commission. The AECC's proposal process itself invites a challenge to the rituals of our curricula, as well as a seeking of improvements.

All of the proposals demonstrated creativity in the approach to teaching and curriculum design. Let me just briefly mention two examples.

North Carolina A&T's proposed curriculum changes focus on interdepartmental collaboration toward enhancing students' communication and interpersonal skills. These skills are two of the three identified in the 1989 Big Eight

White Paper, "Perspectives on Education Capabilities for Success in the Accounting Profession."

Secondly, the joint proposal from Illinois and Notre Dame illustrates the strength found in creating a strategic alliance—in collaborating on a major initiative which includes a partnership between the academic organizations and practicing communities.

Unfortunately, grant funds could not be given to all of the schools pursuing worthwhile changes to their accounting programs. I would like to stress that, regardless of whether a school submitted a proposal or received grant funds, we encourage every effort to improve the quality of accounting education.

It's exciting to see the fundamental changes taking place in accounting classrooms across the country. At the vanguard are faculty who apply new techniques, founded on the principles of adult learning. Greater student *involvement* is the key. Rather than relying on the traditional methods of textbooks and transparencies, schools are making students active participants in the entire educational experience.

Ben Franklin once summed up the educational experience by saying:

You tell me and I forget.  
You teach me and I remember  
You involve me and I learn

That philosophy—that view of learning as an *active* rather than a *passive* experience—is guiding the efforts of many universities. We are seeing greater emphasis on case studies,

a team approach to problem-solving, simulations, and more internships. All of these provide a foundation for that active learning experience.

Right now, the Accounting Education Change Commission is compiling and publishing innovative teaching ideas and materials. These give us benchmarks—examples of significant changes in accounting curriculum, such as those that facilitate conceptual understanding, group assignments, written and oral communication, "learning to learn," and independent study.

Educators are also asking a fundamental question: Does today's academic preparation meet the needs of the students?

The rapid pace of change in accounting practice means we need to ask that question more frequently. And we need to ask it with greater vigor than ever before.

Again, *cooperative action is needed*. The involvement of accounting practitioners must go beyond merely providing financial support. We need to provide input on substantive issues, to support our universities' teaching and mentoring efforts, and to help educators better understand how we view the challenge of revising curricula to reflect the cur-

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***The culture of competitive advantage that carried us through the '80s — while still very important — may not be sufficient in the future. . . .***

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## Point of View *(continued from previous page)*

rent state—and future needs—of accounting practice

For example, globalization brings a host of practical issues, starting with knowledge of, and compliance with, the very different accounting standards, regulations, and business practices worldwide. But beyond that, our profession needs people who can think in global terms.

Communication abilities also need to be emphasized. More than ever, we need business professionals with excellent verbal and writing skills. Our business communication courses need to emphasize substance, not merely style. In other words, rather than teaching the proper format of a business report or letter, we need to involve students in the thought process that drives the content of that communication.

In meeting all these challenges, success will hinge on the ability to manage change. Today, we're seeing a dramatic increase in the demand for Total Quality courses and programs. Education today should be a Total Quality process, and the spirit of continuous improvement should drive educational innovation.

Just as manufacturers look for ways to cut down the time it takes them to bring a product to market, we must look for ways to continuously shorten the "time-to-market" in the accounting curriculum—to make it more reflective of what is happening in accounting practice.

Human resource practices also benefit from a spirit of continuous improvement. That may translate into a re-examining of the rules for promotion and tenure. We must ask the question, "Are current practices conducive to attracting, developing, and retaining the highest quality faculty?"

I would suggest the challenge for educators and academic administrators is to *apply* the TQ process to the accounting department, to create, in your department, *the* Total Quality Faculty in the Business School, and next *the* Total Quality Faculty in the entire university.

### THE FUTURE

The shifts, changes, and progress we see are encouraging signals as we confront the demands of the 1990s. There appears to be a new model emerging—one built on cooperation and communication. But what of the next decade?

I suggest that the culture of competitive advantage that carried us through the '80s—while still very important—may not be sufficient in the future.

The model for the 1990s thus far is one of *collaborative advantage*. Collaborating, working together, we can solve the problems and challenges of our profession. Mergers of the major players in the financial services industry in recent

years embrace the notion of collaborative advantage.

The culture of the 1980s could not countenance intense competitors such as Apple and IBM joining forces in a venture. The 1990s has seen it happen—collaborative advantage in action.

And yet for us to achieve this collaborative advantage, we must be willing to change some of our ways. For you, those changes may be in the focus of your research, in the design of your curriculum, in the way you teach.

As AECC grant recipients demonstrate, achieving those changes often requires stronger ties with others in both the practicing and university communities.

For us in the practicing profession, the change needed to achieve collaborative advantage may be a greater openness to support you and your students' research efforts. It may be sharing access to our experience. It may be inviting more faculty to participate in our own professional development programs. It may include expanding faculty residencies, such as the one Jan Williams is currently on with our firm. It may be an even greater commitment by the profession to support changes in accounting education.

We acknowledge, as some have pointed out, that the initial funding of the Accounting Education Change Commission is not enough, in and of itself, to support curriculum reengineering. More is needed.

There are a number of major barriers to overcome. The university reward structure has been

mentioned already. But consider also the substantial investment in textbooks and teaching materials, tenured faculties, and physical plants already in place.

However, the AECC is a very positive first step. And if that step proves successful, we may see more groups willing to provide additional support for this change process.

Education is not a spectator sport. Only by our actions today—and through our total, collaborative involvement—can we create the stronger, more responsive educational programs needed to take our profession into the next decade and beyond.

The key word here is "*our*"—yours in academe, mine in public practice, and those in corporate management.

The academic and practice communities share a common commitment to higher education, and only by strengthening this bond can we focus our efforts on what needs to be done today, so that we indeed achieve the success we seek. ■

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*The key word here is "our"—  
yours in academe, mine in public  
practice, and those in corporate  
management. . . .*

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Ray Groves



# 1991-92 Academic and Career Development Committees and Staff

## ACADEMIC AND CAREER DEVELOPMENT EXECUTIVE COMMITTEE

**Objective:** To formulate and recommend to the Board of Directors AICPA policy on recruitment, pre-certification education and the career development of Certified Public Accountants, and to coordinate the implementation of projects and programs that support the policy

**Larzette G. Hale** (Chair), Brigham Young Univ., **Steven R. Berlin**, CRGO Petroleum Corp., **Charles T. Cherry**, Defense Contract Audit Agency, **Charles B. Eldridge**, Ernst & Young, **Barron H. Harvey**, Howard Univ., **William Markell**, Univ. of Delaware, **Bernard J. Milano**, KPMG Peat Marwick, **Joseph E. Mori**, San Jose State Univ., **Belverd E. Needles, Jr.**, DePaul Univ., **Jack Steven Oppenheimer**, Geller, Ragans, James, Oppenheimer & Creel, **J. Clarke Price**, Ohio Society of CPAs, **Linda J. Savage**, Univ. of Central Florida, **Robert E. Schlosser**, Rutgers Univ.; **A. Marvin Strait**, Strait, Kushinsky & Co., **Samuel A. Vitkoski**, BDO Seidman

## CURRICULUM AND INSTRUCTION SUBCOMMITTEE

**Objective:** To maintain channels of regular communication with and increase the supply of qualified CPA educators, to encourage professional interaction, to recognize outstanding scholars through several award programs, and to encourage curricular and faculty development

**Barron H. Harvey** (Chair), Howard Univ., **Teddy L. Coe**, Univ. of North Texas, **Susan W. Hass**, Simmons Coll., **Brent C. Inman**, Coopers & Lybrand, **Dieter M. Kiefer**, U.S. General Accounting Office, **Robert M. Keith**, Univ. of South Florida, **Linda M. Nichols**, Texas Tech Univ., **Walter F. O'Connor**, Fordham Univ., **Anthony R. Pustorino**, Pace Univ., **Martin Rotheim**, Goldstein, Golub, Kessler & Co., **D. Gerald Searfoss**, Deloitte & Touche, **Jerry E. Trapnell**, Clemson Univ.

## ACCOUNTING CAREERS SUBCOMMITTEE

**Objective:** To develop programs and activities to attract the best and brightest into accountancy and to assist the state CPA organizations in developing student recruiting programs

**J. Clarke Price** (Chair), Ohio Society of CPAs, **Daniel W. Brady**, Own Account, **Richard M. Broich**, Larson, Allen, Weishair & Co., **Alan Brott**, Ernst & Young, **Macey Conradt**, Dan Stuart Deines, Kansas State Univ., **Nita J. Dodson**, Univ. of Texas at Arlington, **David L. Langley**, Mercantile Bank of St. Louis, **Mitchell A. Martin**, Johnson, Martin, Murphy Harps & Syphoe, **Richard J. Pelletier**, National Aeronautics & Space Administration, **Dennis Reigle**, Arthur Andersen & Co.

## 150-HOUR EDUCATION REQUIREMENT COMMITTEE

**Objective:** To develop a program for legislative implementation of a 150-

hour education requirement to sit for the CPA Examination, to give advice and assistance in achieving a 150-hour education requirement to the states, and to seek the support, cooperation and participation of the state societies, of the state boards of accountancy, and of other professional organizations in developing and implementing the program

**Ronnie Rudd** (Chair), Arthur Andersen & Co., **Jack Brooks**, Connecticut Society of CPAs, **Frank J. Champi**, Leskowitz, Garfinkel Champi & DeRienzo, **Patrick R. Delaney**, Northern Illinois Univ., **Tonya K. Flesher**, Univ. of Mississippi, **Raymond F. Howard**, **Donald N. Jones**, Baker, Peterson & Franklin, **Keith J. Libman**, Kopperman & Wolf Co., **Greta Jane Russell**, Ohio State Treasurer, **James C. Sparrow**, Rankin, Rankin & Co., **Jan R. Williams**, Ernst & Young

## JOINT AAA/AICPA ACCOUNTING LITERATURE AWARDS COMMITTEE

**Objective:** To select for recognition those articles, monographs, or books, published in English, which in the view of the committee make outstanding contributions to the literature of accounting

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