



ACCOUNTING EDUCATION NEWS

JANUARY 1996



Tang Yun-Wei

Tang Yun-Wei is President of Shanghai University of Finance and Economics, where he has also served as Lecturer, Assistant Professor, Associate Professor, Assistant President and Dean of the Adult Education School. Professor Tang received three degrees from that University—Bachelor of Economics (Accounting), Master of Economics (Accounting) and Ph.D. (Accounting). He has also been Visiting Professor at Royal Melbourne Institute of Technology in Australia, Visiting Fellow at Hong Kong Polytechnic, Research Associate at the University of California at Los Angeles, and Staff Accountant at Ernst and Young's Chicago and Cleveland offices, as well as Director of the Education and Research Section of Shanghai No. 7 Construction Company.

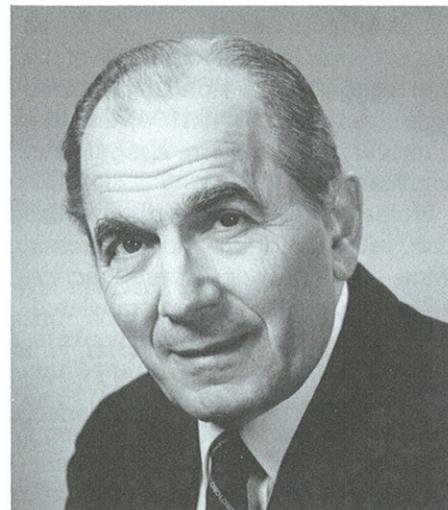
Professor Tang is Managing Director of Price Waterhouse Da Hua Accounting Firm, Director of the Standing Committee of the Shanghai Ac-
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1996 DISTINGUISHED VISITING LECTURERS IN ACCOUNTING

The American Accounting Association is pleased to announce the selection of its 1996 Distinguished International Visiting Lecturers in Accounting. Professor Tang Yun-Wei, President of Shanghai University of Finance and Accounting, was selected as the distinguished lecturer to visit schools in the United States and Canada in the spring of 1996. Professor William L. Ferrara of Stetson University was selected as the distinguished lecturer to visit educational institutions in southern Africa.

The American Accounting Association is appreciative of the financial support this program receives from Exxon Corporation. This program was started with an Exxon Controllers Grant in 1975 and the Exxon Controllers Grant has supported this program since its inception. Under the Distinguished International Visiting Lecturer in Accounting Program, a distinguished professor from the United States or Canada lectures for several days at eight or nine universities in certain areas of the world and a distinguished professor from abroad lectures for two days at universities in the United States and Canada.

The American Accounting Association's International Faculty Exchange Committee, which makes the selections of the distinguished professors and the universities to be visited, is appointed by the president of the Association. Individuals interested in being considered as a future Distinguished International Visiting Lec-
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William L. Ferrara

William L. Ferrara is the David M. Beights Professor of Accountancy at Stetson University in DeLand, Florida. He received his bachelors degree from DePaul University and M.A. and Ph.D. degrees from Michigan State University. Prior to coming to Stetson, he was on the faculty at Pennsylvania State University for 27 years and also taught at the University of Illinois and Michigan State University.

Professor Ferrara's primary interests include financial planning and control systems and their integration with external financial reports as well as the impact of alternative financial decision models on external financial reports. He has a special focus on marketing profitability analysis and cost accounting in the new manufacturing environment.

Professor Ferrara received the Distinguished Achievement Award of the DePaul University Alumni Association, the Beta Alpha Psi Outstanding Alum-
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Tang Yun-Wei

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counting Society, Vice Chairman of the Auditing Society of China, Program Committee Member of the Asian Pacific Conference on International Accounting Issues at California State University at Fresno and a consultant for the China Training Programme of the Chartered Association of Certified Accountants, UK.

As keynote speaker, Professor Tang has addressed the Seventh Annual Conference of Accounting Academics sponsored by the Hong Kong Society of Accountants (Hong Kong 1995), the International Guests Programme of the Chartered Association of Certified Accountants (London 1994) and the American Accounting Association (San Francisco 1993).

Professor Tang is co-author, in English, of *Accounting and Finance in China—A Review of Current Practice*. In Chinese, he has written, translated, edited or co-authored several books including *The Directory of Current China Economy – Accounting* (1994), *The Directory of Current China Economy – Auditing* (1994), *Financial Accounting Practice in Joint Stock Company* (1992), and *Replacement Cost Accounting: Accountant's Answer to Price Level Change* (1989). He has also published in English language and Chinese journals, addressing such topics as the separation of ownership and management in China, asset measurement and reporting, and the application of information economics in accounting theory.

1996 Distinguished Visiting Lecturers in Accounting

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turer in Accounting should send a letter expressing their desire to the Executive Director of the American Accounting Association. Interested parties may also nominate potential future Distinguished International Visiting Lecturers for consideration by the selection committee. Universities in the United States and Canada which may be interested in hosting a future Distinguished International Visiting Lecturer in Accounting from abroad are encouraged to notify the Executive Director of the Association of their interest.

William L. Ferrara

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nus Award from Michigan State University, six MBA Excellence in Teaching Awards at Pennsylvania State, the Esther "Sis" Spicher Faculty Humanitarian Award at Pennsylvania State, the R. Lee Brummet Distinguished Service Award for Educators from the Institute of Management Accountants, a Ford Foundation fellowship, and six merit awards and a bronze medal for manuscripts submitted in the Institute of Management Accountants annual manuscript competition.

Nine of Professor Ferrara's published papers have been included in one or more of thirteen different books of selected readings in management accounting and finance. His two studies on lease-purchase decisions have been cited as the top two best sellers of all monographs published by the Institute of Management Accountants.

Professor Ferrara is a faculty member of the Graduate School of Sales Management and Marketing, which is sponsored annually by Sales and Marketing Executives – International at Syracuse University. He participated in the Pennsylvania State Executive Management Program for many years and in in-house executive programs for such companies as USX Corporation, Westinghouse Electric, General Electric, Hercules, Eastman-Kodak and National Intergroup.

An active participant in American Accounting Association activities, Professor Ferrara has served as a member of Council, president of the Management Accounting Section and editor of its *Journal of Management Accounting Research*, chair of the Accounting Education Advisory Committee and chair of the Committee on CPA Examinations. For the Institute of Management Accountants, Professor Ferrara has been a member of its National Executive Committee, National

COOPERS & LYBRAND CONTRIBUTION

We inadvertently omitted in the December issue a contribution from the Coopers & Lybrand Foundation to the American Accounting Association in the amount of \$75,332 to support activities of the Accounting Education Change Commission. The American Accounting Association and the Accounting Education Change Commission thank the Coopers & Lybrand Foundation for this contribution.

REMEMBER TO VOTE

AAA members are reminded to vote on the three proposed By-Laws changes. The ballot is printed on the back page of the November issue of *Accounting Education News*, along with voting instructions. Votes must be received by midnight February 15, 1996.

Vice President and Chair of its National Committees on Education and Public Relations. For the American Institute of Certified Public Accountants, he has been a member of its Board of Examiners and Educators Advisory Committee. He also served on the Board of Regents of the Institute of Certified Management Accountants.

In 1974, Professor Ferrara chaired the Steering Committee which developed the American Accounting Association symposium, "Researching the Accounting Curriculum: Strategies for Change" with support from the Price Waterhouse Foundation. Proceedings of the symposium were published by the American Accounting Association as Education Research Monograph No. 2 in 1975.

OF SPECIAL NOTE IN THIS NEWSLETTER:

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MIDWEST REGIONAL MEETING

April 18–20, 1996

Kansas City, Missouri

The officers and steering committee of the Midwest Region cordially invite you to attend the Midwest Regional Meeting at the Hyatt Crown Center in Kansas City, Mo., April 18–20, 1996.

Tentative plans for Continuing Professional Education (CPE) workshops (4 or 8 hours April 18 and 4 hours April 20) include a tour and discussion by accounting executives of Knight-Ridder Information Inc. (the world leader in electronic information access and delivery) and sessions addressing Reengineering Education Through Use of the Internet for Education and Research (hands-on), Teams and Simulations in Introductory Accounting, Practical International Cases for Classroom Use, Teaching Internal Auditing, Teaching and Creating and Using Cases in Non-Profit Accounting, and the Use of PowerPoint for Presentations (hands-on). Registration materials and a copy of the finalized program will be mailed to members of the Midwest Region. Anyone else desiring further information should contact:

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The formal meeting commences Friday morning, April 19, and adjourns at noon on Saturday, April 20. AAA President-Elect Joe Schultz will speak at the Friday luncheon and will host a communication session following the luncheon. Special speakers, papers and panels will address various topics including reports on the re-engineering of accounting courses.

Program details can be found on the Midwest Region's home page on the World Wide Web, which may be accessed through the AAA's home page at <http://www.rutgers.edu/Accounting/raw/aaa/aaa.htm>.

CALIFORNIA COLLOQUIUM ON ACCOUNTING EDUCATION

The second annual California Colloquium on Accounting Education is set for March 22 and 23, 1996, at the Red Lion Hotel located in Northern California's Sonoma County wine country. The California Colloquium is presented by the San Jose State University Accounting and Finance Department and the California Society of CPAs. It promotes a spirit of cooperation between two-year and four-year faculty so as to improve the quality of accounting education.

The program will focus on how to implement *The California Core Competency Model*. The curriculum model was developed to facilitate articulation for the first course in accounting between California two-year and four-year accounting programs. Completed in May 1995, the Model is now being distributed to two-year and four-year accounting programs throughout the country. This mainstream approach implements the curriculum changes recommended by the Accounting Education Change Commission. In addition to learning how instructors implement specific competencies in their classrooms, attendees will also receive materials from *A Guide to Competency Implementation*. This publication, now being developed for June 1996 distribution, is based on input collected from hundreds of educators at numerous workshops conducted throughout the country in 1994 and 1995.

Richard E. Flaherty, Executive Director of the Accounting Education Change Commission, will discuss the future of the accounting education change movement. There will also be sessions on how to implement active learning strategies, how to bring international accounting into a first course and how to more effectively teach non-native students. In addition, all the major accounting publishers will display their textbooks.

For additional information, please call Paul Solomon at (408) 924-3487. Please make room reservations directly with the Red Lion Hotel at (707) 584-5466 and mention the California Colloquium on Accounting Education (CCAIE). If flying into the San Francisco

AMERICAN ACCOUNTING ASSOCIATION HOME PAGE

AAA home page address:
<http://www.rutgers.edu/Accounting/raw/aaa/aaa.htm>

(Please note that the "A" must be a capital letter in the above address.)

The Electronic Dissemination Committee invites you to "visit" the HOME PAGE at your convenience anytime, 24 hours a day, 7 days a week. Your comments and suggestions can be addressed to any member of the Committee.

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International Airport, Sonoma County Airport Express, (707) 837-8700, provides direct services to the hotel.