

## TUNE IN TO FIND OUT, PROF. ADVISES COLLEAGUES

University Park, Pa. — In the view of at least one aspiring author, the college professor who turns out textbooks from the comfy confines of his campus may not be adequately tuned in to the professional world about him.

What's more, there is every reason to believe that members of the professional community apparently fail to realize this or may care even less.

"There is a great gulf between the practitioners and the academician," says Dr. Ronald M. Copeland, associate professor of accounting at The Pennsylvania State University.

"The practitioner doesn't read college texts and the academician doesn't know what's going on in the field. In accounting, for example, the professor and the professional often work independently of each other and seldom communicate.

"While accounting obviously is my specialty, I feel safe in venturing the same can be said for other specialized fields such as law, medicine, or history."

Dr. Copeland became interested in the situation when he and two colleagues began collaborating on an advanced accounting text. Along the way he found:

"Much of the information contained in current accounting textbooks bears no relationship to current accounting thought or practice.

"Most advanced texts contain at least one section or chapter that's pure nonsense in that it focuses attention on a state that never existed in American accounting practices."

At the outset, Copeland wants one point to be unequivocally clear.

"Roughly 90 per cent of what you find in most texts is relevant and pertinent," he says. "What I'm talking about is that 10 per cent off the top, material that is irrelevant or outdated. We've got to stop wasting a kid's time by exposing them to archaic material."

To document his position, Dr. Copeland points to the accounting profession's statement of affairs, an inventory of an individual's assets and liabilities in bankruptcy proceedings.

"The form designated in all advanced texts was derived from the form used in England in the early 1800's," he explains. "This is because our first American accountants and textbook writers were from England.

"But in England this form was required by law. In America it wasn't, never has been, and isn't used. Yet, in texts, writers are still going back to the original English form and nobody's apparently bothered to question it."

Copeland cites a variety of reasons for the discrepancy he's discovered between accounting texts and accounting practice.

"The wide range of topics covered by authors of advanced texts require they rely on secondary sources of information since primary data often is unavailable," he observes.

"It is highly unlikely a single author, no matter how experienced, is familiar with all the topics he discusses. He traditionally accepts what someone else wrote before him."

Another factor, he continues, is that much of the material in latter day textbooks is there primarily because it is referred to professional accounting examinations.

What apparently is overlooked, Dr. Copeland maintains, is the consideration that the test more likely than not refers to the material simply because it appears in earlier texts.

And finally, there's that communication gap between the academic and professional accounting communities.

"The academician may not even be aware of the issues and concerns confronting practitioners at the operating level while practicing accountants may not wish to become involved in the philosophical arguments lofted from the ivory tower," Dr. Copeland says.

# V-O-T-E

## S. G. A. ELECTION

### APRIL 15

## FISHING FUN IF THEY SURVIVE

University Park, Pa. — If fishing for fun is your bag, then you'd probably be interested in knowing if your fish has more lives than a cat or just how smart he really is.

And that's exactly what researchers at The Pennsylvania State University hope to be able to tell you from a study to be launched with the beginning of the State's trout season in mid-April.

"It's generally presumed if you catch a fish and release him, that means he'll be available for the next fisherman who comes along," says Dr. R. L. Butler, associate professor of zoology at the University and innovator of the research program.

"But there are a few studies on hand which indicate that that may not necessarily be true. What we'll be looking for primarily is whether the trout dies after he's been caught with a fly.

"Or if he doesn't, is there any limit on the number of times he can be caught? Does he learn to avoid the fly after being hooked two or three times? How good is his memory? Can he no longer be taken?"

The research, to be sponsored by Trout Unlimited, a national angling organization headquartered in Denver, Colo., is to be conducted on Spruce Creek about

20 miles from the Penn State campus, near Colerain State Park.

Some 500 wild trout will be taken from the creek, tagged and returned for the experiment.

Only 40 fishermen will be allowed to fish along the one-third mile experimental section of the creek at any one time under a special permit to be distributed by the researchers at the site.

"It's important to note that this will be a population of wild trout, fish which were spawned and grew up in the stream and have not been exposed to the artificial effects of a fish hatchery," Dr. Butler emphasizes.

"If we find that the fish does not die after being caught, we'll be looking to learn if the frequency of the catch has any effect on the growth of the trout," he continues.

"We also should be able to determine what part of the experimental population doesn't participate in the catch or whether the age, experience, even the sex of the angler has anything to do with his success in fishing for fun."

Even though he hasn't fished himself for almost five years—"It's a matter of time," he says — Dr. Butler has been an avid fisherman and still retains a deep appreciation for the sport.