

The Honors Journal

ABΓ

Virtus Et Umbra

Alpha Beta Gamma

International Business Honor Society of Community, Junior, and Technical Colleges

Canada · United States · Mexico

Spring 2003

Alpha Beta Gamma Invades South Beach

South Beach, Florida welcomed the members of Alpha Beta Gamma International Honor Society April 24-27 for the 2003 National Leadership Conference. Alpha Beta Gammans greeted old friends and made new ones while enjoying the ambience of south Florida.

Thursday was arrival day for many and meant free time to mingle and enjoy the beach. Students began to campaign with an eye towards the elections, which would be held on Saturday. Ginny Fastje and Marc Zagara were very busy with conference registration and the Pizza Party/Ice Breaker event held on the rooftop of the Park Central hotel. After the pizza party the scholarship committee met and went to work on the very difficult task of choosing this year's award winners, while many ABG's chose to explore the South Beach nightlife.

Friday the conference opened with a welcome address followed by workshops. This year, many students and advisors presented workshops, which gave the conference a much broader scope—and proved how talented our members are! Friday's sessions included:

Using PDS's (Pocket PC's) to Enhance Learning presented by Joy Godin (adviser), Shine Rankin, Mitzi Marshall, Patricia Holt, and Vanisha Crowell from Abraham Baldwin Agricultural College, Sigma Chapter.

Project: Laughter presented by Jerri Kay Pearson, Vincennes University, Gamma Chapter.

Marketing to Hispanics presented by Jennifer Beserra, Del Mar College, Alpha Psi Chapter.

Recent Changes in The Hospitality and Travel Industries presented by James Giordano (adviser) and Xavier Lividini (Regional Director Sales and Marketing Grupo Real Hotels), LaGuardia Community College, Iota Epsilon Chapter.

Personality Inventory/Career Compatibility presented by Tina Crocco, Assistant Professor of Humanities, Georgia Perimeter College, Alpha Pi Chapter.

After the very interesting morning sessions, a deli lunch was served and ABG's quickly made plans for the rest of the day. A Miami bus tour was the choice of many, while others chose to hit the beaches.

The adviser's meeting was held on Friday evening with much new business being discussed. The exciting news was that thanks to the diligence and efforts of Dr. John Christesen, Alpha Beta Gamma members will now automatically be listed on the National Dean's list and will have both the Alpha Beta Gamma and the National Dean's list seals on their diplomas! Anyone interested in obtaining Alpha Beta Gamma jewelry, clothing, or other items should check the website for price and order information. Dave Kingsidaphone, ABG Webmaster, has done a fantastic job on our website please make an effort to use it often. There is a wealth of information on the site, plus a chat room so that all members can keep in touch. Marc Zagara led a discussion regarding the location of next year's conference. Gaye Andersen, Davenport University, Gamma Gamma Chapter was named Editor in Chief of the *Honors Journal* and Tim Cooper, Martin Community College, Kappa Eta Chapter was named National Media Coordinator.

Saturday's storms did not dampen the enthusiasm as the conference resumed with Student nominations and speeches for the national offices. Saturday workshops included:

Sexual Harassment in the Workplace presented by Rose Bazan, Del Mar Community College, Alpha Psi Chapter.

What is the Game Plan? Silvia Pulido (Adviser) and Angela Gerard, Brevard Community College, Gamma Alpha Chapter.

Junior Achievement ABG Involvement presented by Zuzana Zambrano, Del Mar College, Alpha Psi Chapter.

“...But I Don't Have Time!!!” presented by Professor Becky Rutz, Mississippi Gulf Coast Community College, Beta Tau Chapter.

Getting Hired presented by Dawn Young, Rainey Thibodeaux, Petra Leonard, Ray Carroll and Stephanie Holowach, Pensacola Junior College, Alpha Alpha Chapter.

Kiss, Bow or Shake Hands???? Presented by Kingley Vibert, Linda Carroll and Susan Goettge, Davenport University, Gamma Gamma Chapter.

The workshops were followed by student elections and voting on the best student presentation. The rainy afternoon was “free time” during which a large group chose to spend over a lengthy lunch—which lead almost immediately into the awards banquet.

The awards banquet, the highlight of every conference was held at Tutti's Café. Award winners were congratulated, new officers arranged to met to strategize for the upcoming year, Ginny Fastje and Marc Zagara were recognized for all of their efforts on yet another successful conference and ABG's adjourned to enjoy their last night in balmy south Florida.

Check out the website for a complete listing of award winners and your new officers!

The national conference is a great place to network with other ABG members and visit new places. Each year, all who attend remark that the conference is a never to be forgotten experience. Please plan to join us next year and make the 2004 conference even bigger and better than ever.

Alpha Beta Gamma - New Chapters May, 2002 - April, 2003

<i>College</i>	<i>Location</i>	<i>Chapter</i>	<i>Adviser</i>
Angelina College	Lufkin, TX	Rho Alpha	Kay Cummings
Cumberland County College	Vineland, JY	Iota Upsilon	Dr. Robert Hancox
DeVry College of Technology	E. Brunswick, NJ	Eta Nu	Jamieson Bilella
Grand Rapids Comm. College	Grad Rapids, MI	Lambda Eta	Richard Barnhart
Pittsburgh Technical Institute	Oakdale, PA	Lambda Epsilon	Prof. Nancy Feather
Riverside Comm. College	Riverside, CA	Iota Tau	Don Wilcoxson
Riverside Comm. College	Mofreno Valley, CA	Lambda Kappa	Jose Duran

THE HONORS JOURNAL
of Alpha Beta Gamma

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Member

Association of College Honor Societies

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Association of Canadian Community Colleges

Participant au Réseau D'affiliés international de

Association des collèges commentariés du Canada

Note From the Editor

The Honors Journal belongs to all Alpha Beta Gammans and we encourage all submissions. I would like to ask each chapter to send an article highlighting your chapter—tell us what special projects you have done, what fund raisers have worked (or not worked) for you, or highlight any outstanding achievement of your members. Please feel free to email your submissions to me at gaye.andersen@davenport.edu. Please use December 31 as your deadline for the next edition. Anyone with any suggestions are also encouraged to send them to me, I can use the help! Bear with me—this is a new job!

For late-breaking news
and all kinds of good stuff,
check out our website
www.ABG.org

News from the Web Master

Greetings from the Alpha Beta Gamma National website. Have you checked out the new National website? No? It's time you did. The website has undergone a facelift and it is supposedly cleaner and easier to navigate. But that is for you to decide. Send your comments to me, the webmaster at: davek@abg.org. I'm always eagerly awaiting ideas and suggestions from members to make the site better.

ABG Baseball Caps

New ABG Baseball caps are now available from Graduate Supply House. White caps with Red ABG Logo and the motto *Virtus Et Umbra* on the back of the cap are now available for \$19.95. Call Frances at (601) 354-5323.

What Alpha Beta Gamma Means to Me

by Marylou Mamrila

I have always been a late bloomer and when I was invited to become a member of Alpha Beta Gamma, I felt as if I had been awarded an "Oscar". Receiving my acceptance letter into Alpha Beta Gamma was not only a privilege but an honor. Being initiated into the class with a balloon bouquet made it even more special. Becoming a member of Alpha Beta Gamma has given me the confidence to remove the word "failure" from my vocabulary.

While attending college years ago, I came to the realization that I wasn't prepared for this level of education. Therefore, I began working in a summer position at a local steel mill but maintained my desire to return to college. Unfortunately, this goal took 26 years to come to fruition.

Through the years in my industrial career, I acquired various technical and business skills. As I learned each new skill, I discovered that there was so much that I didn't know. I realized that as companies downsized, it became imperative that I further my education and acquire new skills. In doing so, I would become much more marketable in this new technological age.

With respect to my age, responsibilities to my family and my career, I have found attending college is more challenging than I had ever imagined. But, in spite of these issues, getting a degree became a personal goal that I vowed to accomplish. In becoming a member of this elite group, I have gained the confidence to accomplish this goal. Alpha Beta Gamma has inspired me to wipe away the sands of negativity and render an imprint upon the lives of other people. I hope to become a role model for others who haven't had the confidence to attend college. By setting a good example, I too can become a leader. This is indeed a turning point in my life.



**Congratulations
2003 grads!**

by Linda Smith

Entering my chosen field of study was not by happenstance. I considered this career for a number of years and I believe it stems back to the early or mid 80's when my interest in computers began. I used to go to various computer stores only to play computer games, such as solitaire, because my knowledge was not as broadened in terms of how to operate computer programs as well as it is presently. In addition, the only computer game console we owned at that time was the Atari.

I was also not stable financially, in terms of attending a college. Though my desire was to enter a college someday, it wasn't until the late '80's that I actually entered college, however. The opportunity for higher learning finally came due to tragic circumstances unforeseen, which was due to an unexpected explosion in a plant for which I was employed. As one method of compensation, the company sent us to a local community college where I was taught to operate the word processing software, which was MultiMate, and PAM a spreadsheet/database, and then in later years I advanced to the current software packages. It was because of my experience in computers that I made the decision to explore the business management in computers degree. It seemed like an excellent opportunity, which would not only be an asset to my community, but in addition, to my local church. I have begun the training of some patrons at my church to utilize skills of word processing, which they learned through my assistance, all because of my previous experience within the computer environment. I also offer my services as a computer consultant for a neighboring church sometimes.

Being recognized for my outstanding achievement, which is being on the Dean's List last semester, is its own reward, however, it certainly is another sign of approbation to be a consideration for The Alpha Beta Gamma Society, and I was quite pleased and surprised to be considered. I had been on the Dean's List each semester at my former college also. In addition to being on the Dean's List, the other accomplishment at the former college is

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Year 2002 Award Winners

The Golden Key

Omega Chapter – Brooks College

Excellence in Financial Management

Omega Chapter – Brooks College

Donald Bertram Community Service

Eta Delta Chapter, Delaware Technical & Community College – Terry Campus

Excellence in Campus Service

Beta Tau Chapter, Mississippi Gulf Coast Community College

Excellence in Recruitment

Gamma Chapter, Vincennes University

The Professor C. George Alvey Distinguished Fellowship

Harold E. Tepool - Gamma Chapter, Vincennes University

Dr. Robert Litro – Chapter President

Kenneth R. Henry - Omega Chapter, Brooks College

Dr. Mary Bone Competition Essay Award

Candy Dillon - Gamma Chapter, Vincennes University

Professor Steven Graham Memorial

Linda Carroll - Gamma Gamma Chapter, Davenport University

Francis Cunningham Esq. Memorial Competitive Essay

Cheryl Kleffner - Alpha Psi, Del Mar College- East

The Nathan Ancell Memorial Award

Laura Scott - Gamma Chapter, Vincennes University

Alpha Beta Gamma Chapter Web Page Award

Eta Delta Chapter, Delaware Technical & Community College – Terry Campus

ABG College Presidents

John C. Buckingham - Omega Chapter, Brooks College

The Cerrone Award

Bart Penny - Eta Delta, Delaware Tech

The Ester J. Cross Memorial Essay

Kathryn Riley - Eta Delta, Delaware Tech

The Sophie Abeles Essay Award

Victoria Waugaman - Gamma Gamma Chapter, Davenport University

President Eva Bobrow Medallion presented at Annual Meeting

Jesse Franco - Zeta, SUNY Farmingdale

Jeremy Reed - Gamma, Vincennes University

Susan Mathers - Alpha Psi, Del Mar College

Kenneth Henry - Omega, Brooks College

Elsbeth Richard - Beta Tau, MS Gulf Coast CC

Vicki Waugaman - Gamma Gamma, Davenport University

Barbara Boone - Eta Delta, Delaware Tech

Kathryn Quarles - Alpha Alpha, Pensacola Jr. College

Andrew Mekeel - Delta, SUNY Westchester

2002 Annual Convention in Playa Del Carmen



Our CEO Professor John D. Christesen (right) with winners of the Eva Bobrow Memorial Medallion of Excellence for outstanding chapter presidents in Playa Del Carmen - 2002

Helping Others

Ester J. Cross Memorial Essay Winning Essay

by Kathryn Riley

Helping others is the main focus of the Eta Delta Chapter of Alpha Beta Gamma. We can attribute much of our motivation for service to Ester Cross-Carter. Ester, or “Mom” as she was lovingly referred to, was an honorary member of Eta Delta whose passing last year has been an enormous loss to all who knew her. To honor her memory and the caring nature she instilled in all of us, our chapter participates in numerous functions on the DTCC, Terry Campus and in the community.

One of the annual college-related events Eta Delta participates in each year is the Alumni Phone-A-Thon. Various members of the chapter volunteer their time to solicit telephone pledges from Terry Campus graduates to benefit the Alumni Association’s scholarship program. We give of ourselves so that others may have the opportunity to achieve the same quality education at Terry Campus. Eta Delta has also started a separate scholarship account to assist a student in one of the Business Technologies. This scholarship is funded by various activities throughout the year.

Twice a year, members of Eta Delta don stylish orange vests and rubber gloves and set out, trash bags in hand, to clean up our two-mile stretch of road for Adopt-a-Highway. We actually have fun cleaning up trash! The group meets in the parking lot of the Delaware Fire School for an impromptu breakfast (usually donuts and juice) and then ventures out to see who can find the strangest item.

Along with the usual soda cans and fast food bags, we have picked up car parts, chairs, and other items too disgusting to mention! The haul for the day usually nets about 18-20 bags of trash and takes approximately four hours.

The favorite activity of every Eta Delta member is the “Horse Race” held at the Delaware Hospital for the Chronically Ill. We try to arrange the event approximately four times a year - usually each time around a holiday. Members help the hospital staff bring residents into the activity room in wheelchairs. We set up a long table in the center of the room with a “lane” for each toy horse. Residents sit in a large semi-circle around the table and throw a large Nerf die to move the horses according to number. Each resident selects the number of the horse on which they choose to place their “bet”, and the winners get to choose from the prize cart. The prizes are canned diet sodas, packaged crackers, puddings, and cereal bars, which are donated and brought to the event by Eta Delta members. After the toy horses retire for the evening, six members mount stick horses from the Eta Delta stable and become the next race. This is the highlight of the evening for everyone involved! The evening is brought to a close with cake, juice, and fellowship.

Helping others within the campus community and beyond is our goal at Eta Delta. We hope that we are living up to the standards set for us by Ester Cross-Carter.

**Nothing focuses the mind
better than the contest sight of
a competitor who wants to
wipe you off the map.
- Victor Pohlot**

ABG RESUME PAPER AVAILABLE

Special resume paper which indicates membership in Alpha Beta Gamma is available from the national organization advisers can request supplies at the adviser home page or fax your requests to Franca Abbatiello (914) 785-6481.

What Alpha Beta Gamma Means to Me

by Linda Carroll

“Is there life out there, so much she doesn’t know, is there life beyond her family and her home?” The words of Reba McIntyre echo my life. Before coming to school, all I knew was that I was just a wife and mother who worked in a factory that was how my life was to be, until I lost my job and went back to school.

The day I received my letter inviting me to join the Alpha Beta Gamma, I was so excited all I could do was cry, I never in my wildest dreams thought that I was capable of such an honor. This was the beginning of a whole new life for me.

There is a tremendous amount of self-gratification when helping other people. I have worked with Alpha Beta Gamma to raise money for needy families in the community. I have donated items to raise money for the Alpha Beta Gamma. I have donated my time in helping Alpha Beta Gamma to do inventories to raise funds, assisted at Graduation exercises, and the Reality Store. The Reality Store, gives middle school students a dose of “reality” by allowing them to learn about the real life experiences of budgeting, making decisions and paying bills.

If it was not for me getting involved with the Alpha Beta Gamma I would have never gotten involved with the “Relay For Life” a Cancer organi-

zation, after losing both my parents to Cancer. I have become a huge advocate to help fight Cancer. The Relay For Life is a team event to fight Cancer, it is a fun-fill overnight event designed to celebrate survivorship and raise money for your American Cancer Society, and to remember the ones who have lost their fight. During the event, teams of people gather at schools, fairgrounds, or parks and take turns walking, jogging, or running laps. Each team tries to keep at least one team member on the track at all times. The Relay For Life is also a fundraiser, each team member is asked to raise a minimum of \$100 before the event. Teams solicit donations, have garage sales, hold car washes, and more.

Alpha Beta Gamma has given me courage to do the things that I’d never would have done before in my life. I have become a whole new person and I really like it. So, if you were to ask me today, “What Does the Alpha Gamma Mean to Me?” I would have to say courage, self-respect, and a whole new life. I am the President of the Gamma Gamma chapter; I also am on the board of the American Cancer Society of my county. I am so very great full for being involved. Yes, there is life out there!

Ethics in the Accounting Workforce

Francis Cunningham Esq. Memorial Competitive Essay Winner

by Cheryl Kleffner

Ethical values provide the foundation on which a civilized society exists. Without this ethical foundation, civilizations will collapse (Smith 1). Are all accountants ethical? The answer is a resounding no. Just as some doctors, lawyers, bankers and other professionals are not ethical; not all accountants are either.

Accounting firms, companies and businesses will have to make ethical decisions every day. One such company, a software corporation, was faced with a very ethical dilemma. Payroll was fast approaching and the CEO of this corporation was unable to finan-

cially meet the payroll. A check for \$94,000, from a potential client, showed up on the CEO’s desk. The amount was more than enough to fulfill payroll needs. The ethical dilemma? The CEO knew that his company could not fulfill the clients software needs and had no intention of signing any type of contract with this customer. The CEO was faced with the obligation of meeting payroll, which he could if he kept the check or returning the check and still try to solve his particular cash-flow problem. His top financial advisors wanted to cash the check. The vice-president of

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National Meeting Awards

The following awards are announced at the Annual Leadership Meeting

1. **The Golden Key Award** to the chapter that displays overall excellence and serves as a model chapter for others to emulate. Chapters submit information on the Annual Report Forms and may add supplemental information. The Scholarship Committee selects recipient. No special submission form required.
2. **The Professor Donald Bertram Community Service Award** to the chapter that displays innovation in service to the community. Chapters submit information on the Annual Report Form. The Scholarship Committee selects recipient. No special submission form required. This award salutes Professor Donald Bertram, Faculty Adviser Emeritus. His chapter led the society in community service over many years.
3. **Excellence in Financial Management** to the chapter that displays excellence in fundraising and cash flow management. The ability to finance special projects and events is important in this category. Chapters submit information on the Annual Report form. The Scholarship Committee selects recipient. No special submission form required yet, additional material can be attached to the Annual Report.
4. **Excellence in Recruitment** to the chapter with excellence in recruiting by means of materials and marketing programs. Materials that can be shared with other chapters are most valuable. Chapters submit information on the Annual Report form. The Scholarship Committee selects the recipient. No special submission form required; yet, additional material can be attached to the Annual Report.
5. **Excellence in Campus Service** to the chapter that best serves the Host College. Chapters provide ancillary learning experiences in the business division are encouraged to document their activities in their Annual Reports. The Scholarship Committee selects the recipient. No special submission form required.
6. **Harold E. Teepool Award** in memory of Violet E. Teepool, mother of adviser Harold Teepool, will be given to the chapter with the best promotional material from chapter activities. In addition to submitting their annual report, chapters should detail all areas of the report in printed format and saved on disk as webpage. Electronic media and desktop publishing should be used to create a stand-alone document on chapter activities, including photos, narratives and supporting material. A \$300.00 stipend and plaque will be awarded to the winning chapter.

The Above awards are based on submitted Annual Reports. Chapters may request to be considered for any of the above awards and may attach ancillary materials to the Annual Reports.

7. **Best Student Presentation** will be determined by a vote of all students attending the Annual Conference. A \$300.00 stipend will be conferred upon the winner/winning team at the Awards Dinner.
8. **Alpha Beta Gamma College President of the Year** to a college president who has demonstrated, over an extended period of time, inordinate support for the mission of Alpha Beta Gamma. Nominations from Chapter Advisers accompanied by Curriculum Vitae and photo are sent to the Scholarship Committee, which selects recipients for this award.

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National Meeting Awards

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9. **The Dr. Robert Litro Distinguished Chapter President Award** to the most outstanding chapter president. Applicants must complete The Robert Litro Submission Form. The Hausman Siegel Restricted Fund funds this award. Mr. Robert Hausman, Chairman of the Board of Loews Hotels and Mr. Jerome Siegel, Chairman of Titan Industrial Corporation established this award. A stipend of \$300.00 and a plaque are provided to the recipient.

10. **The Professor Steve Graham Memorial Award** to a student who is nominated by a faculty adviser in attendance at the Annual Leadership Meeting. Letter of nomination from chapter adviser is required. Stipend \$200.00. Plaque issued.

11. **The Dr. Mary Bone Competitive Essay Award** to the writer of the best essay, "What Alpha Beta Gamma Means To Me". This award recognizes the outstanding contribution that Dr. Mary Bone, Adviser Emeritus at Pensacola Community College has made to her chapter and to the national organization. Stipend of \$500.00 and a plaque is provided to the recipient. A special restricted fund provides the stipend. The Dr. Mary Bone Competitive Essay Form must accompany each essay.

12. **The Joseph Perry Creativity Award** to either an adviser or student who makes a significant editorial contribution to the Honors Journal. This award is funded by the Prof. Joseph Perry Creativity Fund. Recommendations for this award are made by the Editor in Chief of the Honors Journal and the Chief Executive Officer of the Society.

13. **The Prof. C. George Alvey Distinguished Fellowship** awarded by the Scholarship Committee to the chapter adviser who emulates the significant contribution made to Alpha Beta Gamma by Adviser Emeritus, C. George Alvey of the Rho Chapter. A stipend accompanies this award is funded by the C. George Alvey fund of Alpha Beta Gamma. Recipients become Fellows in the Society of Alpha Beta Gamma™. Nominations by letter for this award should be sent to the Chief Executive Officer.

14. **The Eva Bobrow Memorial Medallion of Excellence** Each chapter adviser may annually recommend one outstanding Alpha Beta Gamman who in serving as an officer of the chapter has contributed in an outstanding fashion and achieved excellent results for the chapter. Use the Eva Bobrow Medallion of Excellence Nomination form.

15. **The Papps Award** to an Alpha Beta Gamman who transferred to the Wharton School at the University of Pennsylvania. Awarded by the Scholarship Committee. Bruce Papps alumnus of the Delta Chapter and President of Papps Capital, contributed to the restricted fund which provides this award. The faculty adviser must submit the Papps Award Form.

16. **The Francis Cunningham, Esq. Memorial Essay Award** Applicants must submit a 500 word essay on the subject *Ethics In Business*. The Scholarship Committee will judge essays and select the recipient. A \$300 Stipend and Plaque are awarded to the recipient. The winning essay will be published in the Honors Journal. The Francis Cunningham Esq. Memorial Competitive Essay form must be submitted with the essay.

17. **The Peter J. Gleason Essay Award** Applicants must submit a 500 word essay on the subject "*Business and the Environment, Today and in Ten Years.*" The Scholarship Committee will judge essays and select the recipient. A \$300 Stipend and plaque will be awarded to the recipient. The winning essay will be published in the Honors Journal. The Peter J. Gleason Essay Award Form must be submitted with the essay.

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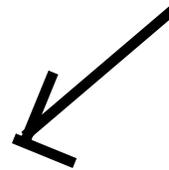
National Meeting Awards

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18. **The Cerrone Award** is awarded to a Chapter President who has done an outstanding job rejuvenating a chapter. The Cerrone Fund was created by Ray Cerrone, past President of the Delta Chapter. A letter of nomination from the faculty adviser should be sent to the Scholarship Committee prior to the Annual Leadership Conference.

19. **The Nathan Ancell Memorial Award** is awarded annually to the student who writes the Best Business Plan for a new business. A \$300.00 stipend and plaque will be offered to the recipient of the award. The Business Plan will be placed on the home page as part of a growing library of business plans, which Alpha Beta Gammans can use. This award honors the memory of member Nathan Ancell, founder of Ethan Allen, the nation's leading furniture company.

20. **The Steve Perri Memorial Essay Award** will first be offered for the year 2000 Annual Meeting. An essay describing the Pros and Cons of Being an Entrepreneur will be the basis of the award. Steve Perri was a chapter Vice President, and the President of a roofing company. An unfortunate work related accident took Steve's life.



Picture yourself
here in 2004

Playa Del Carmen - 2002 Annual Convention

The Greatest Business Books Ever Written

The 7 Habits of Highly Effective People -
Stephen R. Covey

101 Business Ratios - Sheldon Gates

A Random Walk Down Wall Street - Burton G.
Malkiel

Atlas Shrugged - Ayn Rand

The Millionaire Next Door - Thomas J. Stanley,
Ph.D., William D. Danko, Ph.D.

The Goal - Eliyahu M. Goldratt

The 7 Habits of Highly Effective People -
Stephen R. Covey

101 Business Ratios - Sheldon Gates

A Random Walk Down Wall Street - Burton G.
Malkiel

Atlas Shrugged - Ayn Rand

The Millionaire Next Door - Thomas J. Stanley,
Ph.D., William D. Danko, Ph.D.

The Goal - Eliyahu M. Goldratt

The Social Psychology - Karl E. Weick

Diffusion of Innovations - Everett M. Rogers

The Human Side of Enterprise - Douglas
McGregor

The Soul of a New Machine - Tracy Kidder

The Practice of Management - Peter F. Drucker

Competitive Strategy - Michael Porter

Out of the Crisis - W. Edwards Deming

Creativity in Business - Michael Ray and Rochelle
Myers

Check These Sites Out

A.T. Cross - <http://www.crossusa.com>
Advanced Micro Devices - <http://www.amd.com>
Alpha Beta Gamma - <http://www.abg.org>
Amway - <http://www.amway.com>
Andersen Consulting - <http://www.ac.com>
Arthur Andersen - <http://www.arthurandersen.com>
Avnet IMS - <http://www.ims.avnet.com>
The AXA Group - <http://www.axa.com>
The Bean Company - <http://www.baan.com>
Callaway Golf - <http://www.callawaygolf.com>
Cascade Communications - <http://www.casc.com>
Cisco Systems - <http://www.cisco.com>
Connex - <http://www.connex.com>
Credit Suisse First Boston - <http://www.csfb.com>
Deloitte & Touche - <http://www.dttus.com>
Enron - <http://www.ENRON.com>
Fidelity Investments - <http://www.fidelity.com>
First Union National Bank - <http://www.firstunion.com>
Ford Expedition - <http://www.ford.com>
France Telecom - <http://www.francetelecom.com>
Godiva - <http://www.godiva.com>
Hewlett-Packard - <http://www.hp.com>
Hilton Hotels Corp. - <http://www.hilton.com>
In Focus Systems - <http://www.infocus.com>
Information Builders, Inc. - <http://www.infocus.com>
International Paper - <http://www.jpaper.com>
Jaguar Cars - <http://www.jaguarcars.com/us>
J.P. Morgan - <http://www.jpmorgan.com>
Levi, Ray & Shoup, Inc. - <http://www.Irs.com>
McAfee Associates - <http://www.mcafee.com>
Mercury Sable - <http://www.mercuryvehicles.com>
Merrill Lynch - <http://www.merrill-lynch.ml.com>
Microsoft - <http://www.microsoft.com>
NASDAQ - <http://www.nasdaq.com>
NetworkMCI Conferencing - <http://www.MCI.com>
Novell, Inc. - <http://www.novell.com>
Norfolk Southern Corp. - <http://www.nscorp.com>
Nortel - <http://www.nortel.com>
Open Market, Inc. - <http://www.openmarket.com>
Oracle Corporation - <http://www.oracle.com>
PeopleSoft - <http://www.peoplesoft.com>
PictureTel - <http://www.PictureTel.com>
Prudential Sec. - <http://www.prudential.com>
Renaissance Hotels - <http://www.renaissancehotels.com>
Saab USA - <http://www.saabusa.com>
SkyTel - <http://www.skytel.com>
Sun Microsystems - <http://www.sun.com>
Toyota in America - <http://www.toyotausa.com>
United Airlines-Mileage Plus - <http://www.ual.com>
United Parcel Service - <http://www.ups.com>

Ethics in Accounting

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sales, whose compensation was tied to revenues, expressed a similar sentiment. Not one of his financial advisors discussed the ethical implications of keeping the check. The CEO kept the check but did not cash it. Instead, he held onto it. He decided to lie. He reasoned that because he didn't cash the check, it really wasn't a lie. He was merely buying some time to find a way to get other money in the door so he could meet payroll. For the next few weeks, the CEO's accountants aggressively went after every account receivable. By the end of the second week, the CEO had the funds to cover payroll. The CEO then gave the check back to the potential cus-

tommer explaining to them that his company could not meet their particular software needs. The CEO's decision to bluff the customer worked (Seglin 1-4). Was he ethical in his decision? I think his only saving grace was that he did not cash the check. Had he cashed the check, then he would be liable for the \$94,000. Ultimately, bad ethical decisions can lead to bad business practices'. Once the line of ethical behavior is crossed, it is virtually impossible to cross over back to the good side of ethical behavior.

When do ethics begin? Are we innately born

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LOOKING FOR A JOB?

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Transferring - Which School is Right For You?

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Transferring?

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Radford University	Susquehanna University	West Virginia University
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The University of Rhode Island	Temple University	Western Illinois University
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Rider University	The University of Tennessee at Knoxville	Western Michigan University
University of Rochester	The University of Tennessee at Martin	Western Washington University
Rochester Institute of Technology	Tennessee State University	Wichita State University
Rollins College	Tennessee Technological University	Winthrop University
Rutgers University – Camden	The University of Texas at Arlington	University of Wisconsin – Eau Claire
Rutgers University – New Brunswick	The University of Texas at Austin	University of Wisconsin – La Crosse
Rutgers University – Newark	The University of Texas at El Paso	University of Wisconsin – Madison
Saint Cloud State University	The University of Texas at El Paso	University of Wisconsin – Milwaukee
St. John's University	The University of Texas at Pan American	University of Wisconsin – Oshkosh
Saint Louis University	The University of Texas at San Antonio	University of Wisconsin – Whitewater
Salisbury State University	Texas A&M University	Wright State University
	Texas Christian University	University of Wyoming
	Texas Tech University	Xavier University

Alpha Beta Gamma International Business Honor Society

Eligible Disciplines

Accounting	Environmental Design	Mortuary Science
Advertising	Economics	Office Technologies
Agricultural Business	Entrepreneurship	Operations Research
Arts Management	Fashion	Paralegal
Aviation Management	Fashion Merchandising	Personnel Administration
Banking	Finance	Postal Services Management
Broadcasting, Radio, TV	Graphic Design Technology	Public Administration
Business Administration	Hotel Management	Public Relations
Business Economics	Human Resource Management	Range Management
Business Journalism	Industrial Management	Recreational Management
Business Management	International Business	Restaurant Management
Business Statistics	International Public Relations	Secretarial Science
Casino Management	Industrial Relations	Small Business Management
Communications	Investments & Securities	Systems Analyst
Communication Technology	Legal Secretary	Textile Engineering
Computer Information Systems	Management Information Systems	Theatre Management
Computer Programming	Management Science	Trade Management
Conservation & Regulation	Market Research	Transportation Management
Culinary Management	Marketing Management	Travel & Tourism
Dairy Management	Medical Secretary	Wildlife Management
Data Processing		Word Processing

Ancell's Traits of Success

(As Defined by Professor John D. Christesen)

Nathan Ancell, founder of Ethan Allen Furniture Company, has achieved a national reputation for having been able to attract the most talented people to his firm. Dedicated and committed people helped to build his firm to be one of the largest in the nation.

Here is a list of the traits for success which Nathan Ancell used in hiring people. Why not go through the list, rank yourself from 1 to 10 with 10 being best. Then have someone who knows you well to rank you. Discuss the variances and put together a program to strengthen those traits which need strengthening. You'll be on the road to success.

Faculty members have permissions to reproduce and use the list. Alpha Beta Gammans can share the list with classmates and friends.

Leadership: Others will follow your ideas or do what you want them to do.

Dedication: You have total belief in yourself and what you are doing.

Conceptual Skills: You can manipulate abstract data in your brain and play "what if" games with different scenarios.

Self – Confidence: You are sure of your talent, skills and abilities.

Ambition: You desire to rise to higher levels of responsibility and knowledge.

Honesty: You are truthful with yourself and with others, and people know it.

Builder: You feel good about achievement and making things happen.

Wants Responsibility: You like authority and can take the blame when it's your fault.

Consistent: You usually are constant and unwavering on issues and ideas.

Respectful: You believe in the dignity of all human-kind.

Committed: You put all your energies into your projects and can handle frustration. Others watch you and want to work harder.

Feel for Numbers: You like finance and watching num-

bers change because of your actions. You don't panic when numbers spell trouble.

Talent Picker: You have the ability to attract highly motivated and eclectic people to work and play with you.

Sense of Humor: You can laugh at the world and yourself.

Physical Strength: You take care of your body and feed it well.

Imagination: You can envision creative and innovate ways of doing things.

Problem Solver: You go beyond symptoms to pathologies.

Analyst/Questioner: You don't mind burying yourself in numbers or picking ideas apart, you know when to ask questions and when to listen.

Drive: You have an inner mechanism which pushes you.

Has Vision: You understand the importance of vision and you know what you want to create.

Accomplishment: You feel good after making things happen or creating ideas.

Risk Taker: You do not hesitate to make difficult decisions without having complete knowledge. You trust your "gut."

Persistent/Tenacious: You stay with a problem or line of thought until it is resolved.

Sensitive: You make yourself aware of other's feelings and you try to respond to other people's needs. You put yourself in others' shoes.

Sincere/Honest: You really believe in what you say and what you do. You speak truthfully and do not say just what others want to hear.

Enthusiastic: You love life. You love being a part of the world and a part of an organization. You dive into things. Others "feel" your enthusiasm.

Alpha Beta Gamma National Scholarship List

Ashland University	Gustavus Adolphus College	New York School of Interior Design
Auroro University	Iona College	Niagara University
Babson College	John Brown University	Northeast Missouri State University
Bentley College	Johnson & Wales University	Kirksville
Bloomfield College	Juniata College	Northeastern State University, OK
Bradford College	Kings College	Northeastern State University, MA
Bluefiel College	Le Moyne College	Notre Dame College of Ohio
Brenau University	Lees – McRae College	Pace University
Caldwell College	Lenoir Rhyne College	Rensselaer Polytechnic Institute
California Lutheran University	Liberty University	Rust College
Canisius College	Limestone College	Saint Vincent College
Central Wesleyan College	Lincoln Memorial University	St. John’s University
Charleston Southern University	Linfield College	SUNY Binghamton
Clarkson University	Livingston University	SUNY Buffalo
Clark Atlanta University	Long Island University, CW Post	Teikyo Marycrest University
Coppin State College	Manhattan College	University of Pittsburgh at Bradford
Daeman College	Mercy College	University of Findley
De Paul University	Mississippi University for Women	University of Tampa
Drexel University	Neumann College	
Duquesne University	New England Culinary Institute	
Eastern College	New Mexico Institute of Mining and Tech.	
Eckerd College		
George Washington University		

Learning

by Victoria Waugaman

Five years ago, I would have never thought that I would be attending college at the age I am now. Attending Davenport University is a thrilling and exciting experience for me. How can I define how learning has changed my life and the future of my family?

My time at Davenport University has been a very rewarding experience. I take great pride in myself, as well as my work. I have learned that you will never know everything in this modern age of technology. I never knew my brain could absorb so much knowledge and thirst for more. Learning new things gives me much pride. My family has noticed the pride that I feel in my accomplishments at college; such as being on the Dean’s list, getting good grades, and being a part of the Alpha Beta Gamma Business Honor Society. This pride is rubbing off on my children, they now work harder to improve their own grades and better themselves

academically. Also, learning what I have been taught at Davenport University has enabled me to better assist my children with their homework and allowing us quality time. What more could I ask for than to be a better role model to my children?

Learning new things will give me the opportunity to amplify my learned skills into the job market. This newfound knowledge will enable me to become a more marketable and valuable asset to any organization or company. During this educational learning process, I have realized a lot about myself as well.

I now realize that only I can make my goals for the future come true. I have learned what my strengths are and how to build upon them. I have also learned that my current weaknesses do not have to stay weaknesses, that I can turn them into strengths. One of my goals, while attending college,

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What Alpha Beta Gamma Means To Me

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that I was given the student of the year award.

Having an honor society listed on my résumé provides a tangible sign of my academic success. It gives me the distinction and privilege of being an honor student for a university. I will be very proud to show the resume to show proof of such an outstanding accomplishment. That is an accomplishment that can never be taken away. I do know, however, hard work and dedication can only enhance such rewards. It is also noteworthy that people just like myself are striving to attain the status of being in an academic society such as this. It is an honor to be involved in the ABG. When an individual truly works hard at improving him/herself, the ancient saying "the world is your oyster" becomes a reality. In addition, we must all be willing to put forth some effort to achieve our goals.

Alpha Beta Gamma means more opportunities in continuing my education with the degree as a Business Manager in Computers. I will be able to earn special scholarships as they are offered, join essay competitions to keep my skills honed, get a beautiful diploma upon completion of my degree, an honor key, résumé forms as mentioned previously, have access to information via the Internet, which is an excellent opportunity to gain access to useful information for research, network assistance in terms of other ABG onsite to assist me if needed, have a graduation stole, and receive special member discounts. It will also enhance my application to four-year colleges.

We will receive up to date material in relationship to our current career

choices through publications and by local, state, regional, and national meetings. The services are also offered during my college years, and extend into the alumni programs that many of the societies offer.

That is good news and as I branch off into the world I anticipate using all of the assistance given. Whether I choose to remain in my field of choice or decide to change my major, my honor society affiliation broadens my horizons and my education. There are and will be so many opportunities available to me that I will be able to make intelligent decisions with the backing of a great society organization to aid me as will be deemed appropriate.

Honor societies provide us with more insight into disciplines than can be gained through classroom experiences alone. Honor societies also help members decide directions for future study and development by sponsoring activities that explore various fields.

Whether I intend to go to a graduate school or to advance my professional career, the college honor society key that I will receive will help in opening any doors that would otherwise be closed to me. I am pleased to discover that people in my field will recognize my membership into The Alpha Beta Gamma as a mark of excellence that identifies me as exceptional.

Again, I am appreciative in receiving an invitation to membership in an honor society, and I am aware that it is more than recognition of my success; it is an invitation to excellence. I certainly plan to reach for excellence. Thank you.

Ethics in Business

by Shana Scales

Ethics in business is a principle of right or good conduct, specific moral choices, a system, and rules for the conduct of the members of a profession.

When a younger business person is starting out whether they are a graduate from college or right out of high school, should learn the code of ethics. This would give a relationship with customers and themselves a better understanding and gain in business. Most of the codes include responsibili-

ties that the worker should know before even trying to conduct any business. Their responsibility becomes more aware to them. What the worker should know becomes apparent with social working background.

In business the codes are different and operated one more than others, but whatever the case is there are certain responsibilities an employee

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Ethics in Accounting

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with ethics? If we are not taught ethics and morals at home, does it then become the responsibility of educators to teach us ethics? The ethical problems that accountants face require specific training and specific development (Helps 46). The American Accounting Association and the Accounting Education Change Commission have called for accounting educators to teach ethics to their students to meet this call for increasing ethical behavior in accounting. Accounting educators have added ethical content and even entire courses on recognizing unethical situations to the accounting curriculum. However, teaching students to recognize unethical accounting practices does not guarantee that they will behave in an ethical manner (Owsen 11). Even students with a well-developed sense of personal responsibility may fail to recognize the broader societal implications of their profession, which will leave them unable to provide leadership in public life (Ravencroft 3).

To make judgements in a morally appropriate way and consistent with the profession's values, the accountant must possess the ability to act ethically and must have the intent to do so. Integrity means acting according to ethical principles and placing those principles above expedience or self-interest even when such an action imposes possible financial or other costs. Trustworthiness is a trait of character that inspires confidence for those who rely on the good intentions of others to perform services competently and in their best interests. For example, an accountant who is honest can be trusted to fully disclose all the information necessary to make the financial statements not misleading. However, it is the virtue of integrity that ensures the accountant will not dismiss honesty due to the demands of an employer or client. An accountant who has integrity can be counted on to act in the best interest of the stockholders, creditors and others who rely on the financial statements. While an accountant is expected to be loyal to their employer and clients, it is the public interest to which the accountant owes ultimate allegiance (Mintz 5).

Accountants have an obligation to adhere to the pertinent professional codes as well as personal morals and ethics (Ravencroft 11). The Institute of

Managed Accountants (IMA) and the Institute of Internal Auditors (IIA) both enforce a code of professional conduct for public accountants. The principles prescribe the ethical responsibilities its members should strive to achieve and express the profession's recognition of its responsibilities to the public, to clients, and to colleagues. The principles are goal-orientated and provide the framework for the profession's technical standards and ethics rules. The principles call for an unswerving commitment to honorable behavior and the public interest even at the sacrifice of personal advantage (Mintz 9). Professional accounting organizations recognize the accounting profession's responsibility to provide ethical guidelines for its members. The purpose of ethics is to direct businessmen and women to abide by a code of conduct that facilitates, if not encourages public confidence in their products and services (Smith 2). The IMA's first principle of professional conduct states: "In carrying out their responsibilities as professionals, members should exercise sensitive professional and moral judgements in all their activities" (4). In recent years, governments, businesses and the public have given increased attention to ethical conduct. They have insisted upon a level of human behavior that goes beyond that required by laws and regulations. The Code of Professional Ethics for Accountants sets forth the standards of professional conduct expected of accountants in public and private accounting. The Code of Professional Ethics are general guidelines to acceptable behavior. The application of the code to specific situations often requires the exercise of professional judgement. In some cases, the line between right and wrong may be very thin. The main reason for having ethical guidelines is not to provide a cookbook solution to every practice-related problem, but to aid in the decision-making process for situations that involve ethical questions. People will encounter novel situations in their jobs and will need ethical guidelines to handle them effectively. Ethic codes are necessary to provide such guidance. The Institute of Management Accountants recently installed an ethics hotline. Ethical counselors are available for advise and help

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Ethics in Accounting

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with ethical problems (6). Compliance with the Code of Professional Ethics, as with all standards in an open society, depends primarily on members' understanding and voluntary actions, secondarily on reinforcement by peers and public opinion and ultimately on disciplinary proceedings, when necessary, against members who fail to comply with the rules (Warren Appendix B).

Another ethical dilemma an accountant may face is called 'creative accounting'. The term 'creative accounting' is defined as "a process whereby accountants use their knowledge of accounting rules to manipulate the figures reported in the accounts of business" (Amat 1). Creative accounting on paper produces profits where none may exist. For example, if the accountants immediate supervisor instructs the accountant to record the physical inventory at its original cost when it is obvious that the inventory has a reduced value due to the inventory becoming obsolete ("Ethical Standards"). What should this accountant do? If the accountant tells his supervisor that what he is asking him to do sounds or appears to be unethical, the accountant may risk losing his job. However, if the accountant complies with his supervisor's request, then he sacrifices his own personal integrity.

'Manager Earnings' or Cooking the Books' is another ethical dilemma which accountants face. Managing the Books or Cooking the Books include: 1. Recording revenues for stock and goods not sold yet or sold but not yet shipped; 2. Withholding revenue earned in one quarter to report it in the next quarter; 3. Overestimating merger costs or adding false operating expenses into merger costs; 4. Stretching materiality to excess – often, this takes the form of intentionally writing off millions of dollars in accounting discrepancies as arithmetic and book-keeping mistakes; and 5. Diverting earnings into hidden accounts to be later drizzled out in future quarters when earnings are low.

All serve the same purpose: to smooth the normal ups and downs of the business cycle into one straight, upward line. By doing this, the company looks better to directors and shareholders. These tactics violate the Securities and Exchange Commis-

sion (SEC) rules and guidelines. If caught, companies are subject to lawsuits or criminal fraud cases. According to the SEC, in 1998, two hundred and thirty five publicly traded California firms were the defendants in federal class action lawsuits, which were filed by investors alleging securities fraud. The SEC concedes that it brings civil cases against an extremely small percentage, about 0.3 percent, of publicly traded firms. This affects about one hundred companies a year (Hendrix 26). Since the stakes are so high, why do firms choose to manipulate their books? Chief Financial Officers, Chief Executive Officers and controllers are under tremendous pressure from stockholders and shareholders to make profits look more attractive. The bottom line is what counts, regardless of how you get there. Unfortunately, companies often become so focused on short-term financial issues that they exaggerate their financial results and wind up jeopardizing a company's long-term wealth (Shuttleworth 37).

What can be done to provide and integrate ethics into the profession of accounting? Can one person make a difference? A Japanese proverb states: "I am only one. But still I am one. I cannot do everything. But still I can do something. I will not refuse to do the something I can do."

One person can make a difference. In 1923, by one vote, Adolph Hitler gained control of the Nazi Party. In 1776 one vote gave America the English language, rather than German. In 1845, one vote brought the state of Texas into the United States (Smith 6). One person can make a difference. Those in leadership roles must realize that their actions profoundly influence those who follow in their footsteps. I make ethical decisions on a daily basis. Have I ever made an unethical decision? I'm sure I have. I have had to live with the decisions that I have made and the certain impacts that those decisions have had on others. I see college students who choose to use others work as their own, plagiarizing. Occasionally these students get caught, some get away with it. All I can do, as one person, is lead by example.

Learning

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is to eliminate all fear of speaking in front of groups of people. My classes and instructors have encouraged me to become a stronger speaker and to speak up for myself. I proudly thank them all for their encouragement and faith to overcome this hurdle.

How will learning improve my future?

Learning has given me an overflowing fountain of knowledge. I truly believe that you are never too old to learn new things. Our minds are sponges just waiting to absorb knowledge. I will be better able to reach the goals, which I have set for myself. Learning has allowed me to improve my life and those around me.

After the tragic loss of my husband in 1998,

I have had to depend solely upon my own survival instincts. These instincts have given me the aptitude to realize that in order for our future to be a prosperous one, I must attend college to gain the knowledge needed for a career.

The future of my family and myself is a much brighter one since I have been given this wealth of knowledge. With this knowledge I will be able to get a higher paying career which will allow me to provide a better life for my children. I am excited to soon be able to put this knowledge to work for some great organization or company. Learning is a never-ending process. So take advantage of this wonderful opportunity to learn as much as you can.

Best Business Planning

by Angela M. Gerard

Everyone involved within a company is responsible for the success of that company; whether they are executives or janitors, they all play a part. When a committee sits down and plans the strategy that they believe is needed to reach a goal, they must consider all levels. The reason for this is, one or two employees do not achieve success, it takes a team effort. Let's take for example, Enron. That energy company went from a successful company right down to filing for Chapter 11 Bankruptcy because of business ethics gone sour. It took a small handful of employees to force their remaining co-workers out of hard-earned life-savings. Those employees, who chose to make the greedy choices that sealed the companies' fate, are now not only caught for their actions, but also now have to face the world. In fact, many of Enron's executives (who were questioned by Congress) chose to plead the Fifth Amendment. Maybe one of the executives in question was the one who ordered important documents to be shredded. Yet another could have been responsible for the rule-forbidding employees to sell Enron stock, unless those employees are top executives. This is just one example out of many. Other reasons for companies not meeting forecasts would be, expanding the company too fast, or spending beyond its means. If a company has a good year, it may feel confident

enough to add on to its current housing, and over-budget. This could consequently force employees out of work, causing a snowball effect. Having fewer employees' means less output and lower output means a reduction of incoming capital and profit. This new addition carries larger bills; therefore, it will only be a matter of time before this company stands behind Enron in the bankruptcy line.

There is one way, however, in which a company could be on a straight road for success. This is to include all employees in the "light at the end of the tunnel", meaning: give all employees an idea of what the goal is, and by having that sense of ownership the employees are more likely to excel in their individual part. They will feel included, important, and they will understand why business choices are made in the manner that they are. It would be a good idea to post the companies mission statement, strategic plan, and a chart showing the companies' current standing. Employees would be able to visually see how good they are doing and this would only boost enthusiasm. If the standing is not as good as it should be, at least the employees have a chance to "pick up the pace". A Company called Welch Fluorocarbon, a fluorocarbon plastic company

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Best Business Planning

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based out of New Hampshire, has adopted a “team” concept. This concept spreads out that sense of ownership throughout all employees. The company actually shuts down on the first Friday of each month to hold a company meeting. Each employee is given the chance to ask questions, post concerns and offer suggestions toward other issues. This move was a risk on behalf of the company’s owner Evan Welch. Was adopting this concept worth the risk of halting production for a day while continuing payroll? The answer is yes. This concept has worked for the past five years, and in that time the company has shown a higher level of profit, a lower number of returned product, and extremely low employee turn over. To learn more about this concept or this company, visit them at www.welchfluorocarbon.com. Dave Midgley, Welch Fluorocarbons’ Vice President, told me that making the move to the team concept was not only a “smart move for the company and its employees, but also good for customer relations. Reason being is that customers like knowing who is working for them. They know each employee’s name and face (since they are posted on the companies web site) and they really encourage this.”

As one can clearly see, it takes more than a good-looking building and a president with a college degree to have a successful business. It takes commitment, determination, communication and skill from every employee. There are many factors in determining a company’s success; leaving out one of these factors could yield negative results.

Ethics In Business

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should learn for their business to profit.

Ethically speaking there are several educational opportunities to learn about ethics in business. Many efforts are in action to make the business leaders and general public aware, to exchange ideas, implement strategies, and get solutions. Interest in business definitely grows rapidly throughout the world. Companies are finding the demands for efficiency and profit. Not only to do what is right, but to have a keen sense of business. Ethics offers

an advantage to attracting customers. Employees performance relies upon this for it is employees who have everyday contact with the public. Workers should know what the customers want and provide the general knowledge to help each and everyone.

Legal incentives are strong for corporations to adopt ethic education and training to employees. This would possibly stop problems before they occur. It would be profitable for a business.

The relationship between employer and employees exchange values and terms agreeable for both sides while mandating special favors have included a larger favor such as: paid vacation time, health insurance, and power to save unions. Businesses could agree ethically. After gaining a better understanding of morals, business is better prepared. To be ethical requires treating customers and employees properly and fairly. Business must be based on trust since this is most important between customers and employees. Employees that are constant and helpful are rewarded for doing excellence in their job, so therefore it would make sense for every organization to adopt ethical standards to advance another step in the business ladder of success.

Workers should be provided with fair work. If their employer treats them with success then they will be successful. The salaries should be fair. An employer may feel his business is lacking in ethics and take a stand to teach old or new employees the morals.

How ethics are exercised in business is mainly dependent upon employers ideas of moral principles. Some are more demanding than others. Newer moralists adopt a less demanding set of principles. Since there are questions raised on what is ethical, possibilities open a wide range of what is the most ethical depending on the proper business practice. The employer’s ethics are chosen and implemented by their own perspective.

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