



## Strategic Directions: 2012 – 2017



### **Accounting Programs Leadership Group – Strategic Planning Team Members**

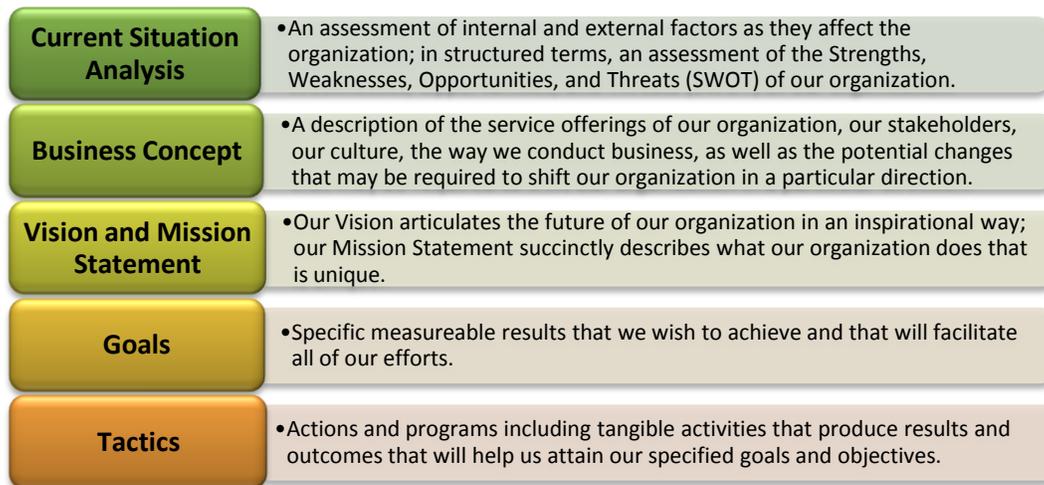
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Marc Rubin, Miami University (Ohio)  
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Fellow Accounting Programs Leadership Group Members:

I am pleased to present this brief roadmap of the American Accounting Association (AAA) Accounting Programs Leadership Group (APLG) Strategic Plan. A little over a year ago, the APLG Board of Governors decided that pursuing this planning process was critically important for our Section – in fact, it was something the Section had not engaged in for over a decade. Soon after, a team of individuals – representing the diversity of our Section – was assembled to form our Strategic Planning Team.

Our purpose was clear: to develop a strategy that reflects APLG Section membership, builds on past successes of the Section, and establishes a clear path for our continued success. By formulating a five-year plan that establishes a vision, mission, and a set of strategic initiatives and related goals (and a way to monitor the achievement of those goals), we believe our Section can make the highest and best use of rotating, volunteer leadership – allowing them to serve a broadening membership and sustain a multi-year strategic plan.

The plan that emerged is the result of many hours of independent and group work, lively discussions, and insightful inputs from Strategic Planning Team members (and I am sincerely grateful for their efforts). We were able to make significant progress over the past year, in part, because we have been able to leverage the AAA’s overall strategic planning process. While our Section’s strategic plan is certainly consistent with the AAA strategic plan, we have developed tailored vision and mission statements, as well as strategic initiatives, specific to the needs of the APLG. Creating a sound strategic plan requires a hard and objective look at the various internal and external forces affecting accounting programs and our Section and then turning these forces into opportunities. A strategic plan is all about *possibilities* (and the absence of one is like being lost without a map). Fundamentally, strategic planning is an organization’s ongoing process of defining its direction and aligning decisions to ensure achievement of its desired outcomes. To determine where an organization can go, it needs to know where it stands today, envision its potential future and how it intends to get there. Most strategic plans usually include the following elements:

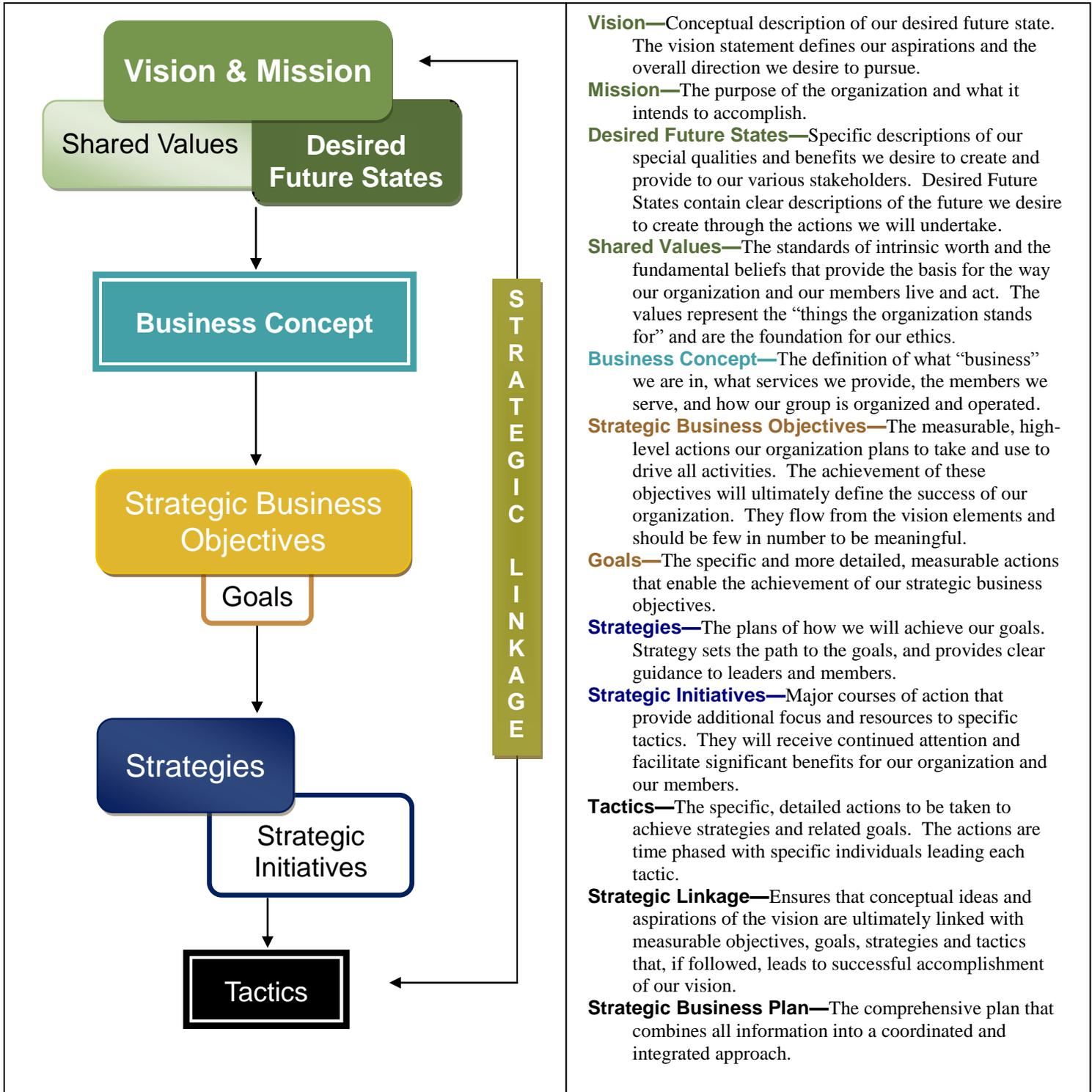


This document is intended to facilitate an open discussion of the components of the strategic planning process we followed, as well as the resulting Vision, Mission, and Strategic Initiatives. Drafts of these (and other) items were distributed to our members over the last year as we sought broad-based input. We now encourage your active participation in the process to ensure the resulting strategic plan reflects the needs and thoughts of our diverse membership.

Jim Young, APLG President

## Strategy Elements

Our strategy consists of the following elements:



- Vision**—Conceptual description of our desired future state. The vision statement defines our aspirations and the overall direction we desire to pursue.
- Mission**—The purpose of the organization and what it intends to accomplish.
- Desired Future States**—Specific descriptions of our special qualities and benefits we desire to create and provide to our various stakeholders. Desired Future States contain clear descriptions of the future we desire to create through the actions we will undertake.
- Shared Values**—The standards of intrinsic worth and the fundamental beliefs that provide the basis for the way our organization and our members live and act. The values represent the “things the organization stands for” and are the foundation for our ethics.
- Business Concept**—The definition of what “business” we are in, what services we provide, the members we serve, and how our group is organized and operated.
- Strategic Business Objectives**—The measurable, high-level actions our organization plans to take and use to drive all activities. The achievement of these objectives will ultimately define the success of our organization. They flow from the vision elements and should be few in number to be meaningful.
- Goals**—The specific and more detailed, measurable actions that enable the achievement of our strategic business objectives.
- Strategies**—The plans of how we will achieve our goals. Strategy sets the path to the goals, and provides clear guidance to leaders and members.
- Strategic Initiatives**—Major courses of action that provide additional focus and resources to specific tactics. They will receive continued attention and facilitate significant benefits for our organization and our members.
- Tactics**—The specific, detailed actions to be taken to achieve strategies and related goals. The actions are time phased with specific individuals leading each tactic.
- Strategic Linkage**—Ensures that conceptual ideas and aspirations of the vision are ultimately linked with measurable objectives, goals, strategies and tactics that, if followed, leads to successful accomplishment of our vision.
- Strategic Business Plan**—The comprehensive plan that combines all information into a coordinated and integrated approach.

## Current Situation Analysis

Current Situation  
Analysis

### Overview of the APLG

As part of this process, the APLG Strategic Planning Team considered our current capabilities and condition. The APLG has impressive capacity and a history and tradition of high-quality service to our members. Our organization is in excellent shape as a result of our rich history of strong volunteer leadership and a diverse and talented membership. Further, we have a history of being a leader and innovator among AAA sections. We sponsor many successful activities (including our annual meeting with the FSA). Our Section and its members also maintain strong relationships with standard setters, regulators, professional organizations, and professional service firms.

### Critical Issues

Our planning efforts to date have evaluated our mission and vision, the nature of services we provide (and ways to improve those services), examining the variety of leadership roles our members fulfill, considering how leaders develop their skills, thinking about how accounting program leaders advance in their careers (both inside their institution and at the regional and national levels), and emerging issues affecting our members. A number of critical and important issues were identified that need to be addressed by strategic initiatives to ensure the ongoing success of the APLG including (1) defining our market space and mission, (2) articulating leadership paths for members (including helping members understand their leadership style, establishing a mentoring program, and providing resources and information to assist leaders in reaching their full potential), (3) identifying and developing unique “clienteles” (affinity groups) within the APLG, (4) building a repository of best practices, (5) building awareness of the APLG, (6) communicating well with our membership (and exploring new avenues of communication including leveraging technology), and (7) developing a comprehensive strategic plan and executing it well.

### SWOT Analysis/Driving and Restraining Forces

As part of our strategic planning efforts, we examined the Strengths, Weaknesses, Opportunities, and Threats to the APLG. It should be noted that a SWOT analysis is not static in nature. Throughout the implementation of our strategic plan, we expect that an ongoing analysis based on current conditions and status of the APLG will be performed. In addition to identifying these items, the Strategic Planning Team also spent time examining the forces that drive our success (or restrain our ability to succeed). In general, the consensus was that the APLG has a great reputation in the academic and professional community, that we provide relevant information and networking opportunities to new program leaders, that we can identify trends and expectations related to faculty (including supply/demand and managing and mentoring faculty) and that we can identify trends related to students (including curriculum issues and placement of graduates). Items that restrain our ability to succeed include high turnover of program leaders, a lack of understanding of the mission of APLG and the benefits of APLG membership, membership that accounts for only about 40% of the schools and universities represented within the AAA, and short-term volunteer leadership.

**Business Concept: Recommended Changes/Action Plans**

Establishing a future course for the APLG requires a fundamental understanding of what services we provide today, where we would like our organization to be in the next three to five years, and the changes necessary to achieve this new direction.

To continue to thrive and excel as part of the AAA and to remain important and relevant to our members, the Strategic Planning Team identified a number of significant items to be considered as we develop our business plan including:

- Become the organization of choice for program leaders from all levels of accounting programs
- Assist program leaders in the development of knowledge and skills to be effective in their roles
- Influence and support high quality in design and delivery of accounting education
- Increase focus on leadership skills development for current and potential program leaders
- Assist current accounting program leaders with the development of effective leadership succession plans
- Provide mentoring opportunities for members
- Increase the number of programs participating and involvement by potential program leaders
- Provide program leaders content and strategies for increasing the diversity of program leaders, faculty, and students
- Make proactive efforts to assure that the profession and regulators seek input and advice on appropriate issues from APLG
- Increase interactions with NASBA/State Boards of Accountancy
- Increase focus on meetings, newsletter, and other outreach to developing leadership skills and accounting program content and strategies
- Identify committees critical to the strategic plan and incorporate these into the APLG organizational structure
- Assess communication channels and adapt content delivery to these channels
- Connect accounting program leaders through affinity groups within the APLG (e.g., size of program, type of program (Ph.D. vs. non-Ph.D.), public vs. private)
- Proactive initiatives to involve members and increase participation by more accounting program leaders
- Increase perception of organization value with aspiring program administrators and deans

These items were considered and are a part of the strategic initiatives described later. The overall business concept will be shared with the membership as the strategy process continues.

## The Future of the APLG

### Vision



A clear vision of the future of the organization is a requisite element of any strategic plan. A vision outlines what an organization wants to be and should serve as a source of inspiration. Our vision for the APLG can be stated succinctly as:

*Be the premier resource and voice  
for the accounting program leadership community*

Our vision will be achieved if we (1) develop our community, (2) serve accounting program leaders, and (3) enhance APLG’s effectiveness and value.



As part of this process, we identified a number of critical activities needed to achieve our vision including:

#### DEVELOP OUR COMMUNITY

- Attract and support leaders of diverse accounting programs
- Maximize leadership capabilities of members
- Be the primary resource for accounting leaders throughout their leadership life-cycle

#### SERVE PROGRAM LEADERS

- Enable accounting program leaders to effectively manage and advance their programs
- Provide information and skills to assist program leaders in adapting to changes affecting accounting programs
- Facilitate peer-to-peer networking and mentoring opportunities
- Be a voice from accounting academic leadership to key external organizations

#### ENHANCE ORGANIZATIONAL EFFECTIVENESS AND VALUE

- Increase the value of our programs and services
- Establish an effective organizational structure and leadership process
- Create a large and growing pool of volunteers
- Establish an effective committee structure and processes
- Create and monitor internal communication channels
- Maintain a financially sound organization
- Develop, enhance, and promote the APLG brand

## Mission

It is vital that an organization has a deep understanding of its purpose, which is usually communicated via a *mission statement*. A mission describes the most meaningful aspect of what an organization does—its reason for being—and how it goes about doing what it does.

Our mission defines the purpose of the APLG and it drives our actions and serves as the basis for determining what we should and shouldn't do. We have a simple and focused mission:

*To develop and support accounting program leaders*

The APLG will accomplish its mission by:



The strategic plan will focus on validating these three elements with our members. We have preliminarily identified the strategic initiatives that follow to deliver on this value proposition. We will validate and refine them as we move forward.

## Strategy

Goals

### Strategic Initiatives and Goals

The APLG will succeed in executing its Strategic Plan by uniting our members around a common set of Strategic Initiatives (SI) and clear and measurable goals.

Tactics

### Strategic Initiatives (SI): Overview and Action Plans

The Strategic Initiatives (SI) facilitates the Strategic Plan and brings it to life. Each SI will be developed and implemented through a team comprising a cross-section of APLG members who will contribute to the planning effort by bringing their best ideas and thinking to their respective SI. A brief outline is provided below that describes each initiative and team leaders proposed to date. Please let us know the types of roles you would like to play in moving the group forward, either in terms of the SIs that appear below or in terms of other SIs worth pursuing.

### Strategic Initiatives (SI)

- SI1 Membership** **Team Members: Nutter, Newberry, Ruschak**  
 The APLG will increase its membership to 500 members by 2017 and will build a data repository of relevant accounting program information, including best practices.
- SI2 Member Satisfaction** **Team Members: Nichols, Fennema, Saly**  
 The APLG will increase its overall member's satisfaction. We will identify and establish effective communication channels for our members and identify and determine how to develop "clienteles" (affinity groups) within the APLG.
- SI3 Leadership Development** **Team Members: Richtermeyer, Benjamin, Booker, Eining, Gupta**  
 The APLG will develop leadership profiles for accounting program leaders, identify strategies to develop the leadership skills of our members, provide leadership assessments to our members, implement a formal mentoring process, and provide other leadership resources to our members.
- SI4 Organizational and Program Value** **Team Members: Buckless, Arunachalam, Guthrie, Lightner**  
 The APLG will identify prospective programs valuable to members (and delivery methods) and increase APLG's value as a resource.
- SI5 Strategic Plan (Process)** **Team Members: Nixon, Pearson, Prather-Kinsey**  
 The APLG will implement a formal, effective process for implementing and monitoring its strategic plan and increase its volunteer pool from 10% to 20% of its members.
- SI6 Branding** **Team Members: Carnes, Shoztic, Stout**  
 The APLG will increase its brand value and its brand awareness to its members and external constituents.
- SI7 Strategic Alliances** **Team Members: Rubin, Finn**  
 The APLG will identify organizations key to the future of APLG and develop a plan to build relationships with these organizations and determine how APLG should interface with AAA and its sections in communicating with these organizations.
- SI8 Organizational Structure** **Team Members: Young, Davis, Murphy**  
 The APLG will reformulate its organizational structure to reflect its strategic plan.

## Implementation Issues

### Strategic Planning and Implementation Schedule/Timeline

The APLG strategic plan – including its strategic initiatives – will pay dividends to our members in the implementation phase. Identifying critical issues and defining our opportunities serves as the foundation of our strategy, but it is through dedicating ourselves to developing and implementing aligned action plans that we reap the rewards. Adopting the plan’s principles and vision, and enthusiastically participating in implementing the tactical elements, will facilitate the change needed to achieve our vision and strategic goals. The following table provides an overview of the expected timeline for strategic planning and implementation.

Activity	Timing
<b>Vision and Strategy Development</b> (Develop a clear and concise strategic plan draft that communicates key messages to relevant stakeholders)	June 2011 – August 2012
<b>Rollout of Strategy Document Draft</b> (APLG members have the opportunity to provide input on the strategic plan)	August 2012
<b>Strategic Initiatives</b> (Action/tactical plans completed and in process; APLG members volunteer to be involved in strategic initiatives)	August 2012 – December 2012
<b>Resource Alignment</b> (Resources allocated to support strategic initiatives)	January 2013 and forward
<b>Implementation</b> (Input received from APLG Leadership Team, including recommendations for filling strategic initiative team roles; all members of the APLG Leadership Team understand roles and how to contribute)	January 2013 and forward
<b>Performance Management</b> (Members of the APLG Leadership Team have a performance plan and a mechanism in place to obtain feedback relative to desired results)	Ongoing

## What's in the Strategic Planning Process for YOU?

While this process has played out, we have asked for something from you: feedback and input, buy-in and commitment to the strategic planning process, openness to new ideas, and (hopefully) the dedication of your time in helping to develop and implement action plans. But it is important for you to know that our strategic plan gives back. The entire Section and each member will experience rewarding benefits as we execute our strategic plan and work toward achieving our vision:

- **Pride** that comes from being a member of the AAA and one of its most respected sections – the APLG.
- **Personal satisfaction** associated with knowing that what you do positively impacts other accounting program leaders.
- **Enjoyment** from collaborating with colleagues who work diligently to produce great results.
- **Excitement** over the possibilities that exist for your own professional growth.
- **Fulfillment** gained from positive and productive relationships that cut across all levels of the AAA.
- **Gratification** from your role in forging new and deepening existing linkages with other accounting program leaders and the profession.
- **Realization** that the APLG is *our* Section—its future and its ability to impact accounting leaders and their programs in a significant way are in *our* hands.

## How to Participate—What's in YOU for the APLG?

We need your involvement! We will only be successful if you decide to devote your time, energy, talents, and abilities to the APLG. If you would like to participate in any of the strategic initiatives proposed so far, please do one of the following:

- Sign-up on the volunteer sheets available.
- Contact the Strategic Initiative team leader directly.

**We welcome the participation of as many members as possible.  
Please join us as we contribute to the future success of the APLG!**