

[Accouting Programs Leadership Group](#)

ACCOUNTING ADMINISTRATOR'S HANDBOOK:

A Best Practices Guide for Managing Innovation
and Change in Accounting Programs

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PREFACE

**ACCOUNTING ADMINISTRATOR'S HANDBOOK: A BEST PRACTICES
GUIDE FOR MANAGING INNOVATION AND CHANGE IN ACCOUNTING
PROGRAMS**

This version of the Accounting Administrator's Handbook brings together the information found in the Administrators of Accounting Programs Group's (AAPG) *Accounting Administrator's Handbook: a Guide for Managing Innovation and Change in Accounting Programs* and Brigham Young University's *Best Practices for Department Chairs*. The Committee wishes to thank the authors of these two documents for providing a wealth of invaluable guidance and suggestions. The web version of this document provides direct links to additional sources of useful information for accounting chairpersons.

The web version can be found at <http://aaahq.org/aplg/index.htm>. The AAPG ASC strongly encourages additional input and feedback. Such feedback can be sent either via email at tracey@aaahq.org or through written correspondence to: Tracey E. Sutherland, American Accounting Association.

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**ACCOUNTING ADMINISTRATOR'S HANDBOOK:
A GUIDE FOR MANAGING INNOVATION AND CHANGE
IN ACCOUNTING PROGRAMS**

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July 1991

BEST PRACTICES FOR DEPARTMENT CHAIRS

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INTRODUCTION

Education change is taking place at an increasingly rapid pace. This is especially evident in schools and departments of accounting. We are all confronted with increased demands for accountability by students and parents; a rapidly changing practice environment that seeks graduates with substantially different knowledge, skills, and abilities; a decreasing student enrollment in business and accounting; rising costs; a major need for faculty development; and a shrinking supply of external resources. Managing these changes while furthering innovation in accounting programs presents a challenge to all of us. This handbook is written as a guide to help you successfully manage these challenges.

The job of an accounting administrator is multi-faceted. Gary Sundem, former Executive Director of the Accounting Education Change Commission, identified six roles for the accounting administrator:

1. Identify the department's or school's mission.
2. Provide leadership for accounting faculty.
3. Be an advocate with the Dean and promotion and tenure committee.
4. Identify models of accounting education that fit your institution.
5. Recognize constraints of the current environment even as change is sought.
6. Recognize the high cost of change and develop realistic plans.

In fulfilling these roles, accounting administrators must deal with the unique environments faced by their institutions. Although there can be limits to the transferability of solutions among institutions, accounting administrators do face a number of common issues, and are encouraged to consider how practices can be adapted to fit the context of their department or school.

In this handbook we address eleven areas of common interest to accounting administrators:

1. Leadership Practices
2. Planning
3. Organization and Structure
4. Coordination and Communication
5. Faculty
6. Curriculum Change and Innovation
7. Students
8. University Administration
9. Alumni

10. Professional and Corporate Relations

11. Regulatory and Legislative Bodies

We also have included an appendix which lists what we think are particularly relevant documents as well as an abbreviated bibliography which provides a useful reference.

In discussing these items, we focus on managing change and innovation. We raise ideas and issues rather than present specific recommendations on how to run your particular program. Specific actions are best left to your judgment based on your understanding of the unique context of your program and faculty. As you review and use this handbook, we would welcome your comments and suggestions for future revisions.

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LEADERSHIP PRACTICES

To provide vision and direction for the accounting program, some department chairs recommend the following practices:

Focus on those unique contributions the chair can make.

Decide early the areas in which you believe you can make a difference. For example, concentrate on the overall direction and vision of the department. Avoid wasting time putting out fires or trying to do everything yourself. Instead, consider setting up an effective department structure to share departmental responsibility. Another contribution the chair can make is clearly articulating expectations of faculty in the areas of citizenship, research, and teaching. You may benefit from prioritizing areas of concern to the department and focusing on those areas that are most meaningful to the department. Associate chairs in large departments can help with administrative work, which will allow you to focus your efforts on the more important areas of direction.

Formulate goals for the department.

Share that goal or vision through conversation, dialogue, and negotiation among faculty and with students. Ultimately, the task of leadership is to use one's talents to develop shared goals and to encourage the department to work toward the successful attainment of these goals. After this occurs, small, incremental decisions from all the participants-faculty, staff and students - are likely to accumulate in a constructive way, rather than undermine each other and stand at cross-purposes. Collect input from all faculty regarding a unified and shared vision, and then continually test and reevaluate it. This provides a sense of continuity and builds a more open environment. Everything, including budgeting, should be open and accessible for input and involvement.

Have a long-term plan and be sensitive to the climate or culture ...

within the department to determine what course of action to take and what style of leadership is appropriate. Sometimes getting the department to move ahead in a direction-even if it involves later course correction-is better than inaction or inertia. Faculty expect to have some leadership.

Let faculty take part in contributing to vision and direction.

In small departments, all faculty can sit at a large table and take part in contributing to the vision and direction of the department. Use subcommittees to do preliminary work, but come together as a department committee to discuss

issues that affect what the department is and what it does. For more complex conversations about central department and program issues, using an external facilitator to guide departmental discussion can free a chair to participate fully in the discussion.

Manage the department by consensus.

Build consensus through relationships with individual faculty through one-on-one meetings (especially with key opinion leaders). To facilitate building a direction for the department, identify areas where there is either agreement or indifference. It is important to take a stand on some issues that are central to the mission of the university (i.e., teaching loads). Decide what should be consensus-based (mission, curriculum, etc.) and what should not be (hiring details, faculty evaluation, etc.). Chairs need to know how to frame issues in a way that leads to decision points or proposals. Student needs are one issue that can be a central component in moving toward agreement and keeping side interests from dominating discussions.

Make adequate provision of resources a main concern.

A chair must ensure that resources are provided to faculty members. Remember, too, that resources are not always financial.

Regularly review your role as chair.

Who are you representing most effectively (faculty members, students, dean, administration)? Be explicit about your role to each of your constituents. Advocacy should be balanced among constituents' needs.

Deliberately foster rapport among faculty.

Early in your tenure, organize focus groups of students and faculty to provide input and feedback that will build trust and commitment. One cannot support, guide, and assist individuals without knowing their needs, desires, and concerns. Knowing the parts makes it possible to develop appropriate strategies, policies, and directions for the whole. Share information as openly as you can do with integrity, and be straight forward in situations where full information cannot be shared.

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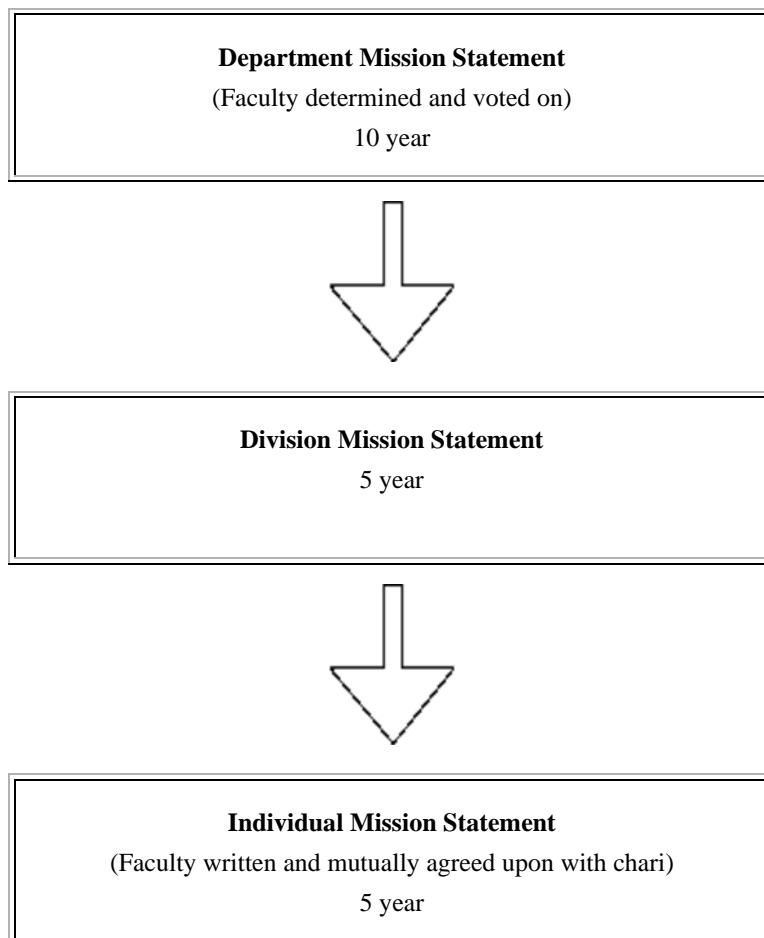
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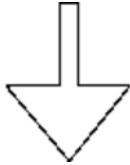
PLANNING

The realization of change requires thoughtful analysis and preparation. Such planning allows the program and faculty to accomplish purposeful goals. The following practices describe how some accounting administrators seek purposeful change in accomplishing program goals.

Hold periodic joint planning and goal-setting meeting with each faculty member.

Mutually agree on what is expected in the areas of teaching, creative work, and citizenship. Periodically, hold a meeting to evaluate progress on mutually agreed upon goals and expectations. Allow adequate time in these meetings (about an hour) to get beyond "window dressing and platitudes" (see planning model below).





Annual Plan by Each Faculty Member

Mutual planning gives everyone a shared vision and provides a constructive framework to guide individual, shared, and overall goals.

Have a faculty planning retreat every year.

Some conditions which have been cited as contributing to the success of retreats are as follows:

- Locating the retreat in an informal and relaxing atmosphere, which is physically removed from the daily office.
- Using constructive activities that may or may not directly apply to what the participants feel are the immediate plans to be made (used for building common ground)
- Identifying the specific problems that need to be addressed and hopefully resolved during the retreat.

Furthermore, some departments have benefitted by holding the retreats over at least a two day period, and/or having the retreats facilitated by someone outside the department.

Recognize accreditation, curriculum, resources, and hiring needs as key driving forces for planning within a department.

Major phases of planning should involve some key questions about the situation and the strategy:

Situation Analysis

- What if?
- How can we avoid or prevent?
- Who are we?
- Where are we?
- Where are we headed?
- What do we want to accomplish?

Strategy

- How do we get there?

- What will it take?
- Do we need more resources?
- What fund raising can be used?

Match faculty research interests with teaching assignments.

When planning the curriculum for the next year, make sure you know the research interests of each faculty member. Faculty and students benefit from having faculty teaching in areas where the faculty possess expertise and interest. Obviously, this observation indicates that faculty should be assigned, wherever possible, to courses most related to their scholarly interests.

Establish advisory committees.

Advisory committees can be invaluable in providing a fresh outside perspective. Additionally, they can dramatically enhance the amount (and the effectiveness) of communication with employers, alumni, and students. These constituents can use their participation in advisory groups to help the department maintain their focus on the needs of interested stakeholders. These groups can provide timely feedback on the quality of our service. Additionally, larger departments may want to create an advisory group, consisting of selected representative faculty, which can assist the chair in identifying and effectively addressing issues that arise within the department.

Include staff and students in planning.

Some departments have productively included staff and students in planning. They can be central players in setting the "tone" of the department.

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ORGANIZATION AND STRUCTURE

The organization and structure of the department may have an impact on the effectiveness of the accounting administrator. The following practices describe how some administrators seek methods that simplify and facilitate plan implementation.

Ask committees to keep a permanent log.

These logs will serve as an institutional memory and as an aid for incoming committee chairs and members. The log, in addition to interim and annual written reports, could be kept in a shared electronic file.

Establish a department steering or executive committee.

This group may consist of two or three faculty who advise the chair on matters of concern. The more diverse the committee is in gender, race, interests, and opinions, the better. This committee is particularly helpful when dealing with delicate problems, because it provides multiple solutions and gives the chair a clearer rationale and base of support for decisions. The committee can also help the chair by submitting issues to the department for a vote. An executive committee consisting of committee chairs may be useful. Even though department chairs may chair one or more of these committees, including the executive committee, they may also be listed as ex officio members of each committee. Subcommittees may be assigned specific activities to accomplish.

Most business conducted by the department should fit under one of these committees. Thus a faculty development committee, for example, would take care of a variety of activities related to faculty members, which could include:

- recommending faculty for university and professional awards.
- coordinating a teaching peer review program; promoting professional development leaves.
- assisting faculty (on request) who are submitting articles and books for publication.
- maintaining lists of potential faculty.
- coordinating faculty recruitment.
- reviewing faculty who are being considered for promotion or retention.
- reviewing faculty plans and assisting with revision, as needed.
- evaluating faculty productivity reports.
- coordinating library resources, journal subscriptions, and similar needs.

All of these tasks in one way or another involve faculty development. Many

tasks are best handled by short-term, ad-hoc committee assignments rather than standing committees. This approach mitigates the "life sentence" aspects of committee work.

Create an administrative staff structure.

As in the case of faculty committee structures, it is useful to decide as a department what an ideal staff structure would look like, and then adjust present structures to become as close as possible to the ideal structure. Chairs come and go, so the choice of staff structure and the choice of staff personalities should be departmental decisions, since they have long-term consequences.

Hire a first-class secretary and/or administrative assistant.

For large departments this may be a full-time person; for smaller departments it may be a part-time graduate assistant. All routine work can be directly delegated to this person. Chairpersons should overcome any resistance that they may have to delegating work. Delegation of routine and simple tasks will likely increase the overall effectiveness of a chairperson. However, if such delegation occurs, it is important to consider its impact upon your secretary or assistant. If their job becomes overloaded with mundane and boring tasks, their effectiveness may decline. Accordingly, including them in some of the more interesting and challenging projects can keep them actively engaged and interested. The most important relationship that you may have is the one that you develop with your secretary and/or assistant.

Get a handle on office management problems by learning how to manage your time.

If you have to wait somewhere, consider it a gift of time to relax, plan, or do something you would not otherwise have done. Plan first thing in the morning and set priorities for the day. Keep a list of specific items to be done each day, arrange them in priority order, and then do your best to get the important ones done as soon as possible.

Develop rapport with and utilize the middle-management people in the administration offices.

This is one of the most effective things you can do to manage the department. These people can help with personnel problems and budget-related issues. Asking for their ideas and suggestions on these topics can greatly facilitate the budgeting process and help work through department personnel issues.

Have a financial administrative assistant.

This person might be a part-time employee or a department secretary. The person could handle department finances, reconcile the financial services monthly report, and serve as a liaison with the dean's office and the university administration.

Use committees, which can be more effective than personal influence, in building cohesion and consensus.

These committees can be helpful if faculty members are particularly divisive and difficult to manage. These committees can still be provided with strong, focused direction and clear expectations and deadlines. Select committee members carefully, involving faculty who have a high interest in the topic or a stake in the issue. Anticipate the possibility of conflict. It is a natural result of faculty working together. If differing opinions are given a fair hearing and people are treated with respect, conflict could be used productively.

Have associate chairs or administrative assistants take some of the administrative duties.

In one department, the executive secretary takes care of the budget; a second full-time secretary takes care of the word processing, including scientific papers, examinations, and some correspondence; and a third person takes care of catalog changes, equipment inventory, student contracts, and related routine procedures. This assistance allows the chair time to teach a normal load and conduct research.

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COORDINATION AND COMMUNICATION

It is common for accounting administrators to face competing interests and demands on their time. When this occurs, the ability to effectively coordinate and communicate takes on greater significance. Practices used by some accounting administrators include the following:

Delegate and reviewing the work of others.

The department chair's primary job should be to coordinate and review the work of others. This gives faculty more input in the decision process and increases the likelihood of faculty buy-in.

Share the vision of the department with secretaries and part-time student employees.

Consider meeting monthly to set individual tasks, review accomplishments, and discuss needs or concerns. At this same meeting, give a small presentation regarding the research field of a particular faculty member who is being spotlighted. This gives support staff an opportunity to understand more about faculty research and feel a part of a team that is working toward a common goal. It is also easier to identify issues that need resolution before they become a major problem.

Involve departmental staff in meaningful responsibilities. This enriches their experience and gives continuity to programs, as administrative and faculty turnover may be higher in the department.

Consider encouraging team-teaching efforts.

By having faculty members team-teach, they become better acquainted and can enhance their teaching effectiveness. This also can be a renewing experience for many who use the same teaching approaches, and can build community within the department and help the faculty to know of each others' interests and capabilities. Assign strong faculty to be mentors to weaker faculty. Have them visit each other's classes and help each other with research projects.

Create both undergraduate and graduate coordinators who can be delegated a substantial number of responsibilities.

Much of what we do falls into either the graduate or the undergraduate category. In a large department, use area coordinators to develop faculty cohesion. Area coordinators can help mentor, recruit new faculty, handle teaching assignments, and evaluate faculty progress.

Be flexible with faculty stewardships regarding the percent of time devoted to teaching and other productive activities.

Match faculty strengths with the multiple missions of the university. Set the parameters of a faculty assignment, and then allow those who accept the assignment full freedom to be creative. To match faculty assignments with students, start with a blank sheet and determine what skills, aptitudes, and knowledge the students in the department need. How can we best provide them? How can we match faculty with these needs?

Ask faculty members to prioritize what they would like to teach-with no guarantees that they will get their favorite courses. Then make assignments matching student/program needs with faculty priorities. Wherever possible, have at least two faculty members who can teach any given class. Coordinate classes so students can optimally get through programs.

Create forums so faculty can see what others are doing in terms of research and teaching.

Let faculty share their goals, projects, and ideas with colleagues in the department. One vehicle would be to collect the research agenda of each faculty member and then send copies to all in the department.

Communication/Rapport within the Department

Visit faculty in their own areas.

Making faculty feel comfortable by meeting in their space may encourage a freer exchange of concerns and suggestions that will benefit the department.

Interview students regularly.

Some chairs conduct exit interviews with senior students. These interviews provide an opportunity for faculty-student interfacing. In other cases, surveys rather than interviews are used to collect similar information.

Keep your door open.

This way faculty, staff, and students will know they are welcome. When talking with faculty, you might want to move from behind the desk to out in front of the desk, where there is no physical barrier between you and the faculty member.

Don't use a faculty meeting to present and solve a problem.

If a problem arises that affects the whole department, have a proposed solution to present at the faculty meeting. This proposal can come from your own thinking or the work of a small committee.

Always start and end meetings on time.

For faculty meetings, always start and end on time, no matter who is there. Have them the same time every semester, and announce the schedule one semester in advance. Use the agenda to discuss items, and print a separate information sheet on the back of it.

Give all faculty and staff an information sheet.

Any information received that the faculty and staff ought to have should be forwarded to them on dated and numbered information sheets.

Hold brown-bag lunches for all faculty.

Consider pushing all classes out of the noon slot or some other convenient time. This enables you to bring in a series of inexpensive guest speakers, former students, etc., for brown-bag lunches. It also provides a slot for a one-hour faculty meeting whenever needed.

Keep announcements that require no discussion off the agendas for faculty meetings.

In general, address brief agenda items first, and then take the more time-consuming items in descending order of priority. This results in adequate time to address the most important issues and usually results in the entire agenda being covered, reducing the number of faculty meetings required.

Consider putting in a "hot line" for the department, and changing the message every week.

Record on a "hot line" announcements about guest speakers and other department events. This enables students and faculty to remain in contact whether or not announcements are received through other methods.

Publish a department newsletter or bulletin.

A department faculty newsletter reduces the need to call faculty meetings for minutia. It also provides an open atmosphere. A published department bulletin distributed to faculty and students might contain news of faculty and student work, awards, publications, announcements, and reminders. This newsletter might also be a source for communicating with advisory committees and/or business/corporate partners.

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FACULTY

As the accounting administrator, your biggest mistake may be trying to do everything yourself. Clearly, all faculty must be actively involved in creating an environment which supports quality/continuous improvement efforts.

Faculty represent the most important resource that an accounting program has. Recruiting, developing, and retaining faculty may be your most important duties, and probably consume more of your time than any other responsibility. Further, faculty support and involvement is a critical ingredient in successfully implementing change and innovation. However, providing guidance and suggestions relating to faculty issues is very difficult since the accounting administrator is often constrained by the policies and procedures of his/her institution. What follows, therefore, is general in nature and is only meant to provide guidance.

Faculty Recruiting

The first step in the faculty recruiting process-is to convince those to whom you report (e.g., dean of the business school, provost, or academic vice-president) of your need for additional faculty. Then, even if you prove such a need, you must often fight for limited slots. The following practices suggest how some accounting administrators help assess needs and recruit faculty.

Create charts that show faculty activity and department needs.

Periodically develop and review an in-depth profile of your current faculty detailing their teaching, research, and service interests. Developing a matrix of faculty by teaching and research interests is useful in this regard. Compare this to your goals and objectives and student demand for classes. Include who will be teaching what for the next 10-15 years, who will go on leaves, and who will be retiring. This can help provide a systematic rationale for your requests for additional faculty.

Consider coordinating your recruiting efforts with other schools and using alumni and local accountants to sell the program.

On-campus recruiting is time consuming and expensive. You can reduce costs by coordinating recruiting schedules with neighboring schools or by recruiting from local doctoral granting institutions. Another suggestion is to call upon the help of your alumni and local CPA firms. They can help sell your program!

Compile a list of faculty in the field.

Keep abreast of who has done well in the profession and have stayed active. Bring them out for lectures and visits. Also, keep a list of faculty who have taught as visiting professors or who are otherwise well disposed toward the university. Put your faculty members to work as recruiters, and have every faculty member regularly update and share with you current information on likely replacements.

Begin recruitment before your competition does.

Invite qualified candidates to campus as soon after contact as possible. Make as many of the arrangements as you can well in advance. Cluster the visits as closely as you can, within days if possible. Such a clustering may make it easier for faculty to compare candidates. Meet and decide soon after the visit and phone the candidate with the offer ASAP. If there are visa considerations, take care of them well in advance of the campus visit.

Groom your best students for top graduate schools, help get them admitted, and keep in touch with their progress.

Many institutions, especially those with unique cultures and requirements, often find their best candidates in former undergraduates who already accept their campus' values and norms. Department chairs and faculty members may want to actively encourage undergraduates to consider academia as a career path. Those involved with the department as research or teaching assistants may be especially good prospects, because they already have begun university work on a part-time basis.

Create a standing search committee for new faculty.

Then when positions come open, a list of people across the country is already at your fingertips.

To the fullest extent possible, disseminate information about any openings you have.

Use not only the usual professional journals or newsletters but also more general periodicals, such as the Chronicle of Higher Education. Consider using e-mail and World Wide Web sites. For example, the AAA web page now posts positions throughout the year and offers placement information on-line in conjunction with the annual meetings. Call respected colleagues at good graduate schools and ask them for recommendations of their best people who fit your needs. Institutions with special cultures, like church-related schools, may want to make use of church-related periodicals and other channels.

Consider creating a national or international advisory board for the department.

This board should consist of important scholars in the field. At opportune times, ask them if working at your university would be something they might consider in the future. Be creative in hiring people by building bridges into retirement,

etc.

Prepare a list of all the advantages of working at your school.

You probably have institutional and departmental perks that prospective faculty members may find very attractive. These perks may include items such as student quality, seminars for new faculty, computing support, travel money, summer research support, department development plans, free editing services, no-smoking rules, etc. Provide your best prospects not only with such information about benefits and local attractions but also about your institution's requirements, policies, deadlines, and procedures.

Bring the best two or three candidates to campus, and have them not only meet their colleagues and administrators but also teach several classes.

Give prospective faculty enough information so that they can prepare for the proper level of student knowledge. Observing candidates in a classroom setting may likely provide critical information regarding their potential benefits to your institution.

As much contact with the candidates under as many circumstances as possible is desirable. Lunches, dinners, and receptions at faculty homes are all good ideas when a candidate is in town.

Have a flexible approach and work with the administration to look at individual cases.

Screening criteria should be clear. Often dual-career issues must be worked out when applicable. The junior and senior faculty recruiting processes should be treated differently.

Make the hiring decision an open, democratic matter.

Encourage complete candor and lack of rancor within the department.

Don't settle for mediocrity when under pressure to hire.

A typical dilemma is getting to a hiring deadline and having the best people somehow elude your blandishments. Fearing that the dean may snatch away the slot if it is not filled, many chairs hire people they later regret. Resist the temptation. If you are not satisfied with the candidate pool when the moment of hiring comes, hire just for a year or two, and then throw open the competition again when some good people are available. That will be more work, but is often the best thing to do to build a quality faculty.

Faculty Development

Faculty development is an often overlooked part of the accounting administrator's job. A recent sample of FSA schools shows that less than half had a formal faculty development program. Give the rapid pace of change in

curriculum and pedagogy, faculty development has become critical. A good development program can also help attract and retain quality faculty. Following are some suggested practices to facilitate a successful faculty development.

Consider establishing a faculty mentoring program for untenured faculty.

For example, a mentoring committee can be established for each new faculty member. Less formal programs can also work. The important point is to have a systematic way of providing mentoring and feedback to new faculty. Department chairs should oversee mentoring, but it is too large a job for the department chair alone. Senior faculty members can be instrumental in helping to orchestrate an effective development effort. Chairs should consider establishing peer groupings that are composed of one "seasoned" faculty member and two novice faculty members. Chairs could offer some financial incentives to motivate quality mentoring among department members. In any case, chairs should ask each faculty member, at least annually, what he or she is doing to support colleagues.

Consider establishing a formal teaching and research development program for all faculty.

Formal programs offered by the national CPA firms and the American Accounting Association include the Trueblood Seminars , the Senior Faculty Consortium, and many others. Many national CPA firms offer faculty internships. These are effective vehicles to bring faculty up to date on current issues confronting the profession, and to further their involvement with the professional accounting and business communities. The AICPA has established the Educators Practicum which seeks to create a program to provide full-time faculty members with occasional opportunities to work with firms and other businesses in the practice of accounting, and thus to alleviate some of the distance between the academic and real world perceptions of accounting issues, applications, and approaches. Beatrice Sanders, Director, Academic and Career Development at the AICPA, should be contacted for further information concerning this program. Resources for enhancing both research and teaching skills can be found at the American Accounting Association web page (<http://aaa-edu.org>) and their faculty development initiative. Tracey Sutherland, Director of Faculty Development, can provide additional information at the AAA.

Encourage participation in professional seminars and conferences.

Consider encouraging written and/or oral reports by faculty members funded to participate in conferences outside of the university. Give support to and encourage faculty members to participate in those conferences offered by the university. Organize seminars within the department, and bring in outside people to talk about development. When faculty members return from professional trips, have them report to the rest of the group.

Encourage all faculty members to solicit more student evaluation of teaching.

Faculty members may benefit from circulating informal questionnaires to their

students, asking things like "What am I doing that is helpful?" and "What suggestions do you have for improvement?" Teachers should be encouraged to solicit feedback on their teaching from peers and students (including standard university evaluation forms). The latter can be easily customized for a wide variety of teaching goals and styles. It's much easier to make meaningful changes in a course when feedback is sought early and often than at the end of the term.

Hold a career discussion with each faculty member at least once a year.

Find out what each faculty member wants to accomplish over the next year and within five years. Ask faculty what they want to do in research and teaching, and what you as chair can do to support them. Ask them what they have done to help develop other faculty within the department, to promote collegiality. Some chairs find it effective to encourage faculty to prepare a brief written statement.

Help colleagues in the department with their career plans and goals.

Do this by spending personal time with them to understand their career plans and desires. Also, provide counseling to them and be available for consultation. Find out what you need to provide the faculty in the way of resources, reduction of teaching loads, or more time for research that would help them accomplish their professional goals. Plan a long-term program for improving department scholarship, including teaching support, teaching assistants, travel, and conference money.

Ensure that at least half of the annual interview with faculty members focuses on plans for the future.

This will emphasize the developmental aspects of the process and de-emphasize the evaluative aspects of past behavior. The latter usually occupies far too large a place in the process.

Establish a research committee.

This should consist of faculty who voluntarily meet to support each other in research and writing.

Provide support and guidance to allow new faculty to balance research and teaching assignments.

It is important to get new faculty started right. If appropriate, create larger classes and reduce the number of course preparations to accommodate research and instructional development. Steer new faculty toward committee participation that would be developmental in nature, and have them share their goals with other members of the department.

Explore ways that the department might find professional development leaves.

There are obstacles to getting faculty to consider taking leaves: family mobility,

dual-career families, and limited funding opportunities. Professional leaves can be extremely effective for renewing energy and commitment. Chairs should be creative and aggressive in recommending development leaves, accessing funding resources, and funding at least salary and transportation needs during the leave. Older faculty members may enjoy leaves related to some departmental program (internships) or new area of the curriculum.

Consider implementing post-tenure reviews.

These reviews encourage ongoing development and productivity. Place emphasis on "development" versus "evaluation."

Be aware of renewal strategies for motivating faculty members in their final decade of professional service.

Seek opportunities to inquire casually into their thoughts about how they believe they can be of most value to the department, and use their experience in mentoring young faculty. Encourage professional development leaves that may regenerate their interests or expose them to new opportunities. Redesign or re-articulate your expectations of them. For example, encourage their participation in reworking a particular class, using multimedia, or other appropriate aids. Provide appropriate support to faculty accepting challenging new assignments.

Consider taking a professional leave before returning to your previous status.

Department chairs should do this in order to re-immerse themselves in their respective discipline areas.

Evaluation

Evaluation of faculty is absolutely necessary to provide accurate feedback for faculty development and retention.

Evaluation should be based on precise goals.

These goals should include those that reflect departmental expectations and standards, plus goals directed at the ambitions and interests of the individual faculty member. Part of the evaluation should consist of the faculty member providing self-evaluation. In what specific ways can the department help you improve? What resources do you need? Generally, departments tend to evaluate faculty in three general areas: teaching, scholarly production, and citizenship. The weight given to performance in each area ought to depend on (1) university norms (2)the needs of the department and (3) the goals of the faculty member.

Determine clear standards or expectations for the candidate at the department level.

Indicate the acceptable number of publications of a candidate. Provide clear definitions of acceptable teaching and scholarship. These standards or

expectations should, when possible, also reflect the college's priorities. Start the evaluation process early in the candidate's tenure, even during his or her first year. Junior faculty often need coaching on how to balance citizenship, teaching, and scholarship.

Provide samples of both strong and weak Portfolios/Dossiers.

Portfolios can serve as guides to help faculty gain a clearer understanding of departmental norms and expectations. Consider meeting with all junior faculty and provide them with help in developing their portfolios. This may involve assigning senior faculty mentors to coach the process. Since few faculty excel in all areas, it is frequently necessary for accounting administrators to assess negative information as to how it relates to the overall merits of promoting the candidate. The university committee may tend to view exclusively positive portfolios as "snow jobs." Provide the context and raise the issues that are indicated by the data. Try to respond to both sides of the issues and provide a broad perspective for the college and university committees. Explain your rationale for promoting a candidate despite an issue that may seem negative.

Work with the dean or college committee to ensure that there is a clear understanding of intent ...

and interpretation of data from the department. If possible, exposure of the candidate to the dean or college committee can help. Supplementing the rank and status document with an "executive summary" can help create a checklist that is more understandable to the candidate.

When possible, separate evaluators and developers,

or those who help to mentor and coach, from those who will be reviewing and assessing the candidate's status. Carefully strategize on letters of review. Request them from pertinent respected peers who provide unbiased feedback.

Place more emphasis on giving meaningful development feedback to candidates.

Help the candidate gain some competitive advantage from the department through appropriate focus.

Consider using more frequent informal interactions with faculty rather than formal stewardship interviews.

Frequent interactions in which expectations are discussed less formally with faculty may be more effective than formal scheduled stewardship interviews.

Have a formal, ongoing peer-review program for teaching.

It is important to create an open environment in the department. Some departments find that faculty members visiting each others' classes provide opportunities for learning new ideas and teaching approaches. Some chairs recommend visiting faculty members' classes regularly. This can work well for a

small department. In a large department, this may need to be done by a committee. One of the primary benefits of this visit is to provide long-term progress comparisons.

Have faculty evaluate themselves.

Followed by evaluations from peers and the chair. Give specific, written feedback in the areas of teaching, research, and service.

Consider having a three-member, elected, independent committee evaluate faculty productivity.

This committee, separate from the chair should be charged with evaluating each faculty member in relation to teaching, research, and citizenship loads and then making recommendations to the chair.

Recognition

Recognition focuses on finding incentives that motivate faculty and celebrating faculty accomplishments. Practices used by accounting administrators include the following.

Networking with other department chairs to discover creative ways to recognize faculty members' efforts.

Find creative ways to fund activities when there are no funds expressly earmarked for recognition. Some chairs have faculty contribute donations to a "discretionary fund," used for recognition occasions when no other sources are available.

Holding regular department celebrations for faculty who are making important contributions.

Award banquets can be held annually to present plaques, dollar awards, and service recognition for faculty, staff, and students. Banquets, faculty meetings, bulletin boards, and chance meetings in the hallway all present opportunities for recognition. Brown-bag colloquia or department gatherings can be good opportunities to personally invite department members to discuss subjects of mutual interest to the individual and the department. Many professors-especially the new ones- get more excited over a little unexpected departmental support for a pet project than they do about their annual raises. Host an annual honors-awards banquet for undergraduates and graduates, during which their scholarships for the coming year are awarded. Include the scholarship donors so they can see who is receiving the awards.

Publishing significant student and faculty achievements in campus newsletters

Find space to post this information (with photos) within the department so all can see and share in these accomplishments.

Assigning an individual or a committee to track faculty achievements.

Report faculty achievements to provide awareness and recognition within the department.

Finding ways of recognizing student contributions.

Department funded student journals can provide recognition with dollar awards and publication. Sometimes national associations provide award programs for student papers. A resume book of graduate student accomplishments for prospective employers can be created to give additional exposure.

Write letters and memos of accomplishment for individual faculty members.

Circulate them within the college and department. Retain a copy of such letters for their files. Encourage nominations for awards by circulating award forms within the department. Keep a file on each faculty member for recognition purposes.

Keep a file of all faculty papers and publications and highlight these during faculty meetings.

Consider sending a personal note of congratulations to each faculty member honored. This can be a wonderful morale booster in the department and can serve as a subtle motivation to publish.

Recognize faculty for their accomplishments through written announcements.

One chair sends out memos to the department congratulating faculty who have had papers or books published. Another chair sends a memo out every Monday morning with a section entitled "Faculty High Five." This section emphasizes the accomplishments of the faculty. The memo also alerts the faculty to deadlines and other matter they need to know.

Tenure and Promotion

Tenure and promotion issues consume a great deal of the accounting administrator's time. Of all the issues discussed in this document, tenure and promotion issues are probably the most closely tied to university policies and procedures. Thus, little direct guidance can be provided. However, it is important to ensure that there is consistency between the faculty member's annual evaluation and his or her long-term movement up the tenure and promotion ladder. Expectations should be clearly stated to all. Problems often arise when the criteria used in the annual evaluation process are different than those used in tenure and promotion decisions. For example, the weights given to teaching, research, and service in the annual evaluation process should reflect the weights in the tenure and promotion process.

Other Issues

There are a number of other issues related to faculty that the accounting program administrator must deal with. The following are some issues that deserve highlighting.

Measuring and Rewarding Teaching Effectiveness.

This is an extremely important issue facing all accounting administrators. In 1990, a committee of the Federation of Schools of Accountancy (FSA) published a document entitled, "Recognizing, Rewarding, and Improving Teaching Effectiveness." In 1993, this was followed by the AECC Issues Statement No. 5, "Evaluating and Rewarding Effective Teaching." In 1998, the AAA Teaching and Curriculum Section published "A Framework for Encouraging Effective Teaching." These documents provide a comprehensive look at this issue. The renewed emphasis on quality teaching has been echoed by the AECC and AICPA position statement establishing teaching as a priority, and the revised AACSB standards for accrediting business and accounting programs.

Motivating Senior Faculty.

While senior faculty usually prove to be extremely valuable resources, they can frequently represent your biggest challenge. Your challenge here is to find out what role(s) individual senior faculty want to assume, and then motivate them to be active in this role. For example, some senior faculty can be used effectively in your development efforts, while another might be ideal to take the lead role in the very important outcomes assessment process, while others might consider more research-oriented roles.

Motivating part-time and non-tenure track faculty.

Most departments rely on part-time and non-tenure track faculty to cover many of their classes. Some programs also heavily rely on Ph.D. students. Getting the most from these individuals can be very difficult; in many cases teaching is not their primary source of income. It is important that part-time and non-tenure track faculty be evaluated annually based on clearly established criteria.

Addressing Serious Problems

Unfortunately, faculty sometimes encounter serious personal issues that have a significant impact on their whole lives. Be aware of resources on campus and/or in your community for counseling and mental health needs of your faculty.

Summary

Faculty are your greatest resource, and managing faculty is probably your greatest challenge. The above list represents just some of the issues you will confront in this area. In many cases, your freedom of action is constrained by university policies and procedures, the state legislature, and/or collective bargaining agreements. The extent to which you can effectively manage your faculty will have a great influence on your success as an accounting program

administrator.

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CURRICULUM CHANGE AND INNOVATION

Managing the curriculum is a key ingredient to the success of any accounting program. In some ways it has come to represent a black box through which we try to force students and faculty to produce quality accounting graduates for the broad needs of the profession. However, in the last few years curriculum change has come to the forefront of accounting education, and this focus can be expected to continue in the foreseeable future.

This section highlights some important points related to managing curriculum change and innovation. Managing such change is a complex process and varies from institution to institution. Some of the variables include the institution's nature (private versus public), its size (large versus small), and its mission (teaching versus research). What follows are general guidelines for the administrator of an accounting program to consider in managing curriculum change and innovation.

Developing a Program for Curriculum Change

The recognition that change in accounting curricula is necessary is now accepted by most accounting program administrators. Thus, an important first step is to develop a process for curriculum change.

Develop a faculty consensus as to what level of involvement your program or school should and can play in curriculum innovation.

For example, should it assume a leadership position in this area? What aspects of curriculum change are to be undertaken (e.g., the entire curriculum, just the undergraduate or graduate portions, or just small portions of those curricula)? These decisions often depend upon the size of the faculty, resource constraints, and the mission of the accounting program, the school of business and the university. Other factors which might influence your decision in this regard are the mix of faculty (e.g., number of tenured versus non-tenured faculty, number of tenure track versus non-tenure track faculty, etc.).

If the decision is made to proceed with necessary curriculum change, undertake a process to develop and implement this change.

- One possibility is to appoint a committee of senior and/or respected faculty to develop a change process. This committee might serve as an oversight group to manage the change process.
- Agree upon a timetable for change and implementation.
- Obtain prior acquiescence of the school of business and other academic

units, if necessary. For example, the first year accounting course (one of the prime candidates for change) is required of all business students, and in some cases of students in other parts of the university (e.g., engineering and nursing). Consider the impact of your proposed changes on the school of business' MBA and other graduate programs.

- To encourage faculty to commit the time necessary for quality changes, it may be necessary to review your evaluation and reward system.
- The curriculum revision process is a long one and is often mandated by university catalogue deadlines and other factors outside your control. If you are planning to develop your own materials, the time line increases significantly.

Consider various funding possibilities.

For example, the Department of Education through its FIPSE (The Comprehensive Program Fund for the Improvement of Post-secondary Education) program provides funding for curriculum change. Private foundations, inside and outside of the accounting profession, also provide funds for curriculum change and innovation. Do not overlook your own university. Many institutions have programs to fund curriculum innovation and teaching improvement.

Take into account changes in the regulatory environment in your and neighboring states.

Although more than 75% of the states and other jurisdictions have now adopted 150 semester hour requirements, this movement is uneven and subject to the peculiarities of state regulation.

Consider all your constituencies that are affected by the change process.

Current students may feel that impending significant curriculum change negatively impacts their degree. Thus, it is important to include current and prospective students in the process at an early stage. As noted in the section on alumni, alumni are also an important group that must be considered. They can provide valuable input, as well as support for a major curriculum change project.

Fostering Curriculum Innovation ¹

The need for curriculum change and revision is ongoing. An important part of this overall process is the development of policies and procedures that ensure continued curriculum change and innovation. Thus, a process of renewal needs to be created and maintained. Below are some suggestions to help you in this process.

External organizations can influence the curriculum innovation process.

The AACSB and CPA firms individually and collectively can help in the innovation process. Their documents and pronouncements add validity to the

need for continual innovation. AACSB guidelines may be particularly effective in this regard as they are seen as very important by those at all levels of many universities.

University missions, goals, and policies have a pervasive influence on the policies and procedures in your program.

Perhaps, the most important of these is the university's tenure and promotion document. Also, the annual teaching evaluation process can put an emphasis on innovation, or at least not penalize those who attempt such innovation.

The way you organize and run the department or school can have an important effect on the innovation process.

As the program administrator, you control class assignments, committee assignments, and to some extent the outcomes assessment and evaluation and merit processes. For example, faculty often teach the same class over and over again. This obviously makes efficient use of the faculty by reducing class preparation time and provides some consistency in the curriculum. However, it may tend to stifle curriculum and teaching innovation. Different instructors bring different perspectives to a class, and a new preparation often forces an instructor to consider new approaches to a course. Thus, in order to institutionalize this process consider establishing a policy that encourages the periodic rotation of faculty teaching responsibilities.

Summary

Curriculum change and innovation is an extremely important part of a university's mission. It is one, however, that has been overlooked in the past. Because of the tremendous changes taking place in the accounting profession, the need for curriculum change and innovation is taking on new and substantial importance. Managing such a process will become, therefore, an increasingly important part of your job as an accounting administrator.

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STUDENTS

Effectively dealing with students is another critical component of any academic unit. As the quality and quantity of accounting students began to decline in the 1980's the importance of attracting and retaining quality students became increasingly important to accounting administrators. However, students also play other important roles in your department and school. For example, satisfied students become supportive alumni. Further, students can play an important role in your efforts at curriculum revision. A common theme throughout is how to effectively communicate with students. These items are discussed in the following sections.

Student Recruitment

Students, especially talented students, are a key factor in the success of any accounting program. Good students will be successful almost in spite of weaknesses in the curriculum, or faculty. Given the obvious importance of good students, an accounting administrator should spend a significant amount of time on student recruitment.

The accounting administrator has varying degrees of control and influence over student recruiting. In many universities freshman student recruiting is handled by the central recruiting and admissions office. Generally, the accounting administrator has more influence over the process of recruiting students into the school of business and the accounting program. In many universities graduate student recruiting is handled directly by the unit to which the student is applying

There are a number of ways the accounting administrator can become involved with student recruiting.

Offer your services and those of your faculty to the university recruiting office.

Many universities have receptions for students at various locations throughout the U.S. and even abroad. Obtain a list of these receptions and meetings, and offer to participate.

Once students are at your university you can play a more active role in recruiting them to your accounting program.

For example, some accounting departments and schools have systematic methods of contacting outstanding freshman and meeting with them to point out the advantages of majoring in accounting. Others invite the better students in the second introductory or principles course to a pizza party, lunch, or other social

function during which they are encouraged to major in accounting. Still others participate in their university's honors program in order to make contact with and recruit high quality students.

Consider using university, college, school, and department publications to help your student recruitment efforts.

These publications are read by both prospective and current students, teachers, parents, and advisors. They are important communication tools. Take time to review the catalogs and university publications to make sure the accounting programs are appropriately represented, that a positive, energetic view of accounting is conveyed, and that the message is informative. Students are concerned about course requirements, financial aid, placement prospects, preparation for the CPA examination, housing, scholarships, and other basic issues. Where do your students get answers to these questions? In addition to traditional university publications you might consider the following department or school publications:

- catalogs and bulletins
- student newsletter
- graduate program brochures
- scholarship brochures, and
- annual reports of activities and funding
- web pages

Most colleges and universities have an annual cycle for the review, correction and revision of catalogs and other university publications. Find out what publications exist for prospective, as well as current students, find out who is in charge of each, and make arrangements with the responsible editor to improve the coverage of accounting whenever you can. If you wait until the draft copy arrives for your approval, you may not have time to correct or enhance the material.

An effective introductory or principles course can assist in the student recruiting process.

Various studies have shown that the traditional introductory or principles course has had a negative effect on students' attitudes toward the accounting major and the accounting profession. The AECC's Position Statement No. Two: "The First Course in Accounting" addresses this issue.

Many state societies of CPAs and other professional organizations have programs to attract and recruit students to accounting.

Many of these are oriented to attracting minority and disadvantaged students to the accounting major and ultimately to the profession. It may be to your advantage to work with and participate in these programs. In January 1996, the AICPA released an interactive, multimedia CD-ROM to attract college accounting/business majors and other high-potential students to CPA careers.

Entitled Room Zoom: The CPA SourceDisc, it is believed to be the first CD-ROM produced specifically to promote a professional career. The CD-ROM is now available through the AICPA Order Department. Other student recruiting materials are available from a variety of sources, including the Institute of Management Accountants and the American Society of Women Accountants.

Use current students in the recruitment process.

Students are usually loyal and have pride in their school and department. They can be excellent ambassadors for your college, university, school, or department. By making sure that they understand your objectives, programs and plans, students can become recruiters and goodwill ambassadors for the cost of a little training. Moreover, as stressed in other parts of this guidebook, knowledgeable, enthusiastic students will become knowledgeable, enthusiastic alumni.

Communicating with Students

During periods of change, communication with students is particularly important. Student comments influence parents, peers, prospective students, recruiters, alumni, and university personnel. At a minimum, the success of efforts to improve accounting programs will be facilitated by effective communication with students. Take the time to consider the messages that students are receiving from the accounting faculty, college, and university. Valid student input can improve your program.

The activities and groups that you choose to support the first year or so will set a tone for your administration.

As the chairperson, you are in a position to improve communication with students through a variety of inexpensive but effective means. In fact, you probably will be the most important link in the communication process. A chair or dean cannot be everywhere, but where you are indicates a great deal to others. Your presence at student activities, Beta Alpha Psi, minority student activities, orientation activities, commencement, recognition dinners, and professional meetings will convey your interest, support and appreciation. The activities and groups that you choose to support the first year or so will set a tone for your administration.

Faculty are often the most frequent communicators with your students. They also hold significant influence.

It is important to know what your faculty are telling students. Unfortunately, some messages may be inconsistent, or even negative. As faculties grow and change, common values may be lost. A clear philosophy of accounting education may become vague and unclear. A frustrated practitioner lecturer, graduate student, or faculty member can create significant problems.

Student groups consisting of 6-10 students can provide informal, formal, and direct links to a cross section of students.

These groups are often called advisory or liaison boards. Such groups are particularly helpful during periods of change. Students will share your ideas with others and you can learn about the concerns and interests of students regarding the changes.

You can extend your reach by using others to communicate with your students.

University counselors, college advisors, and even high school advisors talk with your students. Many students will make career decisions without even talking to your accounting faculty. Informal, periodic lunches are a great opportunity to update advisors on the accounting discipline, the prospects for careers in accounting, program changes, program philosophy, the needs of employers, and whatever else is current (e.g., the 150 hour requirement). Local accountants will often help sponsor such lunches.

Professional speakers and well known academics may have greater credibility with both faculty and students than a familiar colleague.

Such speakers can be very helpful in communicating a message you want the faculty or students to hear. External reviews, accreditation reviews, or carefully selected speakers can facilitate the change process. The use of "external experts" should not be overlooked.

Representatives from Big Six, regional and local CPA firms, corporations, state and local government, other colleges and universities, and your own controller or financial vice president are potential speakers. Local chapters of various professional organizations of accountants are good sources of speakers. Use your alumni and development activities to identify possible topics and speakers. By taking the time to work through some ideas with potential speakers, you can influence the topics selected and the appropriateness of the presentation.

Satisfied Students Become Good Alumni

Students who graduate from your program with a good feeling about it are likely to become loyal alumni. On the other hand, dissatisfied students will become dissatisfied and non-supportive alumni. Thus, it is extremely important to maintain communication with students as they make the transition from students to alumni.

The transition from student to professional is hectic and sometimes abrupt. Colleges and universities seem to have great difficulty keeping track of alumni during the first two or three years after they graduate. This is especially true for those students who do not obtain positions with national accounting firms. With good addresses, your continued efforts to maintain good communications with your recent alumni will be enhanced. This issue is discussed in greater detail in the section on alumni.

Summary

Students are obviously one of the key components of a successful accounting program. A great deal of your time is likely to be spent in student recruitment, retention, and development. Students can have a very positive effect on your curriculum revision efforts. Finally, satisfied students become satisfied alumni who will contribute to your programs for many years to come.



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UNIVERSITY ADMINISTRATION

Effectively dealing with the university administration requires that you learn to effectively use the administrative process for change in place in your particular institution. Communication is key to any hope to influence, gain favor, and move your department forward. Recognizing that each institution is unique, and that personalities of specific administrators (e.g., deans, provosts, etc.) are important considerations in implementing change, the following are offered as suggestions for the accounting administrator.

Communication/Rapport with Campus Support Groups

Staff structures can be created to work as harmoniously as possible with other offices.

Many departments find that in most offices there is a key person, usually a secretary, with whom the departmental secretary has contact, who can smooth the path in a few moments. Departments need to nourish these relationships and retain staff who have been able to network with such people during their service in the department.

Have meetings with key personnel in important support offices.

Keeping the Golden Rule firmly in mind, it might be useful to solicit the support of other chairs in the college, along with the dean, and invite the key personnel of the office to lunch. When such meetings have the weight of a college behind them, they may get results otherwise not possible. Departments might consider offering an annual recognition and appreciation award for offices that are particularly helpful.

Let support units know that you want to be treated as their customers.

Hear their points of view and respond in a way that is productive. Consider getting the right person, using the right tone, making sure the gravity of the problem is understood, and inviting the other party to join you in owning the problem and sharing the satisfaction of fixing it.

Be able to differentiate accounting from other fields.

Accounting has several unique aspects as an academic discipline. Listed below are some of the most significant ones that you, as an accounting administrator, must often explain to others.

- The CPA, CMA, and similar credential designations have important

professional and societal significance. These credentials may differentiate accounting from other business disciplines, as well as from non-business disciplines, in the university.

- AACSB separately accredits accounting programs. This is the only business discipline treated in this way.
- Accounting faculties often maintain very close contact with constituents, as part of fund raising activities, student placement activities, etc.
- The accounting profession, via the American Institute of CPAs, the Accounting Education Change Commission, the national mandate for the 150-hour requirement, and in other ways has become actively involved in the entry level education of accountants. This involvement is continuing to grow.
- Accounting professionals are called upon to assume high levels of responsibility very early in their careers, placing a burden for adequate preparation on education at the university level.

Making your colleagues in the business school and at the university aware of these differences is an important, and often difficult responsibility of the accounting administrator.

Will Changes in Accounting Education Lead to an Increase in the Demand for Resources?

Administrators in the school of business and the university often incorrectly assume that changes in accounting education will result in increased accounting requirements, leading to additional resources for faculty positions in accounting. This is especially true of the 150-hour requirement. An important responsibility of the accounting administrator is to educate school of business and university administrators concerning the current interest in the profession in the breadth of the curriculum. Changes in the education for accountants will not necessarily result in significant increases in accounting faculty.

As noted in other sections of this guidebook, many universities have programs to fund educational innovation. Traditionally, schools of business have not obtained significant funds from these programs. Contemplated changes in accounting education allow you to apply for these funds. This may result in additional university funds flowing to the school of business, with an increase in its prestige within the university.

Selling the 150-hour Requirement

The 150-hour requirement is well on its way to becoming the norm for entry level accounting professionals. Yet, you may still have to sell this requirement to your colleagues within the school of business and university. Following are some important points to consider.

- The 150-hour requirement will lead to growth in graduate enrollments. If your university has graduate programs, the increased enrollments which may be anticipated with the 150 hour requirement may be attractive to

university administrators. While the 150-hour requirements enacted to date do not require graduate credits, many universities will provide the additional education via graduate offerings. Also, many universities which have graduate programs desire to see those programs increase in size. Legislated 150-hour requirements may be viewed as a means of assisting universities in meeting their stated growth objectives in graduate programs.

- Changes in accounting curricula which are innovative in nature may be used as a catalyst for additional fund-raising activities from both external and internal sources.
- The thrust in accounting education change is toward broad educational requirements. Thus, the increased educational requirements may not require significantly increased accounting units and may be used to: 1) better integrate accounting with other disciplines and; 2) utilize idle faculty capacity in areas important for professional accountants (e.g., communications, logic, ethics, and etc.).

Changes in Reward Systems

The unique aspects of accounting may argue for some flexibility in the reward system for accounting professors. This is a delicate issue which also has been discussed in other areas in this guidebook. The accounting administrator may need to play an important role in facilitating a change in attitude toward the following issues.

- In some situations it may be appropriate to emphasize the teaching mission. For example, the accounting profession has taken a strong position in support of increased emphasis in teaching and rewarding faculty members for teaching excellence. The first AECC Issues Statement is such an example.
- In some situations it may be appropriate to consider a broader definition of scholarship. The accounting profession, as well as others in academia, are calling for a broader interpretation of scholarship, including theoretical, applied, and educational research. The Carnegie Foundation study entitled, "Scholarship Reconsidered, Priorities for the Professorate," is an example of a call for a broader definition of scholarship. This study is listed in the bibliography.
- The relationship between educators and the profession is very close. Some faculty already invest heavily in professional activities and more may need to do so in the future. This should become part of the faculty member's service role. The relationship between the profession and educators is discussed in more detail in another section of this guide.

It is very important to emphasize that care must be taken in arguing for differences in rewarding accounting faculty and that flexibility in standards does not mean lower standards.

The Department's Image on Campus

Often, achieving goals within a university setting is dependent on the image of the accounting school or department and its faculty and students. An important responsibility of the accounting administrator is to provide leadership in building academic credibility within the university. This may be done in a variety of ways, such as providing for faculty leadership (e.g., faculty senate, chair of important curriculum, research committees, and etc.), receiving awards for excellence in teaching and research, and others.

Summary

The ability of academic administrators to effectively manage their programs depends upon their ability to influence others within the university. This is especially important for the accounting administrator as accounting has several unique aspects that differentiate it from other academic disciplines. Your ability to make your colleagues understand these differences will have much to do with your overall effectiveness as an administrator.

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ALUMNI

Alumni are an important base for any school or program; accounting is no exception. They can provide feedback, political support (especially in a public school), business connections and private support for an institution. Alumni have a special tie to the School and by working to supplement the connection they have to you, you can encourage their continuing involvement and aid.

The following points represent some important issues which the accounting program administrator is likely to encounter in dealing with alumni.

Alumni: A Force for Change

Alumni can be a powerful force for innovation and change.

They 1) provide important feedback concerning your educational programs; 2) use their influence with your faculty and administration to help you implement change and innovation; and 3) through their volunteer efforts alumni can participate in your academic programs.

Alumni are able to provide a unique perspective on your educational programs and are a valuable resource for outcomes assessment data.

Alumni, currently working in professional jobs, are able to reflect upon their educational experience and provide you with valuable feedback on the effectiveness and efficiency of your programs. You might consider meeting regularly with a group of alumni of all ages to discuss your programs.

If used judiciously, alumni can effectively influence students, faculty, and the university administration.

This is especially true of those alumni who hold important positions in the business and the accounting communities.

Effective curriculum innovation and change requires the input of the accounting profession and the business community.

Your alumni can help you obtain this input. In addition, they can help you access case data for your curriculum and provide speakers for class presentations.

Whose Alumni Are They: The Perennial Turf Battle

It is in the area of alumni relations that the accounting administrator is likely to have the most interaction with the rest of the university. There are a number of

important areas that a successful accounting administrator must deal with including, "sharing" alumni, questions of funding, and proper gift accounting systems. Suggestions for success include:

Working with the university development/alumni office can actually help you as they are better staffed with alumni relations and development professionals.

Also, they should have good alumni records and the staff to maintain them. They may be able to research your constituency and provide guidance for your development and alumni relations efforts. The expense of research and record keeping is usually much higher within a school or department than in the central University area due to economies of scale.

Agreeing early in the process on policies for soliciting and counting money, and on whose money is whose.

Although each university uses different systems of allocating operating budgets and charging overheads, it is important not only to clarify these systems but to remove your constituency from the internal decision making process. For people to feel confident enough to give large sums of money, they must remain removed from the politics within the organization.

The question of who can or should solicit which groups of people also should be addressed.

Oftentimes, alumni will hear from their major (accounting), the school of business, and the university. It would be clearly beneficial to have the rights to solicit all alumni with accounting degrees. However, accommodations might have to be made in this area. For example, the university is likely to want to retain solicitation rights to alumni who are capable of making large gifts (i.e., those above \$100,000 or \$1,000,000). Or, you may have alumni which, in the past, have given to other academic units or to athletics. It is helpful to coordinate solicitations in order not to confuse alumni and to get the most from your external contacts. A unified message will be more powerful than many contradictory ones.

Maintaining Access to Your Alumni

Keeping access to and communicating with alumni are important. Since many graduates work in the accounting profession, they are easier to identify and contact in a group (especially those in public accounting). It is important, however, to maintain contact with those alumni outside the large firms.

Involve your students before they graduate.

If you have a support group, consider a student membership level. Encourage them to complete an information card with work plans, a permanent phone number and a forwarding address.

Most large accounting firms maintain lists of their alumni.

Contact them regularly, and use these lists as a resource.

Consider placing announcements of events in your CPA society newsletter, creating your own newsletter and mailing messages from you about the program and your activities, plans and successes to date.

Also, host receptions and regular meetings with key alumni and professional decision makers in your community.

Involve alumni wherever possible including asking them to help you update address lists and introduce you to people with an interest in your activities.

A good idea is too keep circulating a missing alumni list.

Expanding Alumni Support

Alumni can be a critical source of support to your program including monetary support, professional networking, working with classes, and involving your faculty in continuing education for professionals.

Annual fund activities are effective means of soliciting operating funds.

They are best run with volunteers who are guided from within the institution - provided with lists of potential donors, information about the School, and directions of how best to ask for money. Some alumni or their organizations might host receptions for your fund raising efforts and provide everything from organizational support to covering the total cost of the event.

Develop a "giving ladder" or a holistic view of funding opportunities for your program.

This will serve to 'raise sights' and encourage alumni to give in line with their professional stature. Be careful not to cap giving at lower amounts! For example, at the University of Southern California the Accounting Circle has giving levels of \$50 (student level) to \$2,000 (corporate member), while the Accounting Associates has annual giving levels ranging from \$1,000 to \$2,500. Personal endowment levels range from \$25,000 to \$100,000.

Take advantage of corporate matching programs.

Foundations will often match individual donations and/or firm efforts for specific programs such as fellowships or centers.

Involve alumni in projects that they may then decide to help fund, such as teaching or development activities.

Thus, they will not only help you in the change and innovation process, but they might also help fund the process.

Sometimes Your Best Friends are not Your Alumni

Often, some of your best supporters are not alumni. This group can include parents of students, recruiters, professionals who want to do professional development and/or community service, employers, faculty, etc. Involve as many people as possible in your program.

Alumni Perquisites

Many alumni support their institutions because of their desire to return something to their alma mater or to remain current on accounting information. Providing seminars, informative panels, and networking opportunities are critical to your success. In addition, your school may provide other opportunities for doing favors for alumni and friends. There are several important points to keep in mind.

Thank all your donors for gifts or other favors they do for the institution.

This includes letters that distinguish the amount and kind of support. You may want to code or keep a list of your VIPs and their salutations, fax numbers and secretaries' names.

Follow-up!

It is critical to let people know that they are important and that you "listen" to what they say (especially if you ask). You will not be able to please everyone but the point is to respect everyone's opinion and be honest.

When you travel, try to visit alumni and other professionals in the area.

It makes people feel appreciated and gives you a different perspective of your activities.

Summary

Alumni and friends can have a positive effect on many aspects of your job and programs. Take the time to improve and nurture your alumni activities. Recognize that work with alumni and external constituencies takes a great deal of time and is a labor intensive process. If your activities are effective, they will have both short term and long term returns that will be of great benefit to your program.



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**Accounting Administrator's Handbook: A Best Practices
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PROFESSIONAL AND CORPORATE RELATIONS

Important constituents, such as those professionals involved in public, private and governmental accounting, need accurate information about your program and your school--especially during periods of change in leadership, programs, enrollments, or admission policies. Even if you are not contemplating changes in the near future, constituents may be interested in your thoughts about 150-hour programs, the need for accounting education change, accounting accreditation, the CPA or CMA examinations, specialized tax programs, or any of a variety of topics. Moreover, the faculty members within your department or school also need to know how economic developments and changes in the accounting profession will affect the market for your graduates and programs.

Professional and corporate relations differ from alumni relations in several respects. Although many corporate personnel have no formal association with your school, there is a business relationship which includes an effort to support local educational institutions. National accounting firms support accounting units, but corporations are apt to support several disciplines within a university, if not the general university. Also, position and role are often more important in corporations; the relationship often is assigned, less spontaneous. However, there is some overlap with alumni relations, and some of the items covered in that section will be relevant in thinking about professional and corporate relations.

The Starting Point

Many chairs or deans like to focus on a set of key individuals or a select set of firms, both corporate and public practice, that have a strong interest in their programs, college, or university. Further, you probably have some distinguished alumni that are active in the business community. Such opinion leaders and supporters should have the opportunity to learn about your objectives and any programmatic changes under consideration. They should also have the opportunity to react to proposed changes.

High on your list of priorities should be the identification and contact of the ten or so most distinguished alumni, friends, or other important contributors to your accounting program. One cannot afford to lose the support of such individuals due to poor communication or inattention. Your most important friends, alumni, and contributors should receive continuing attention through frequent and diversified communications.

- If you have been at your institution or in the geographic area for a reasonably long period of time, it is much easier to make this

identification. If you are new to the university or the area, this process can be more difficult. You should rely on the past chair or dean if that person is still on the faculty and/or others in the college or university. In any event, it is important to make this identification early on and develop significant relationships with these key individuals.

- Many departments and schools have established advisory boards to organize the input from the public and private accounting profession. Even if you do not have your own board, you should attempt to have at least one or two key individuals on the school of business or university board.

The Communications Process

Generally, communications with public practice and corporate firms overlap and complement other communications processes discussed in several other sections of the guidebook. The objective is to plan the communications process to meet your professional and corporate relations objectives. Such objectives might include, among others, financial support, student recruitment and placement, access to information for research purposes or case writing, opportunities for faculty experience and exposure to issues impacting the profession and business world, and speakers. Although professional and corporate relations involve multiple objectives, the following discussion is organized around some specific activities.

Donors have already invested in your program.

Changes in your programs and other developments create an excellent opportunity to generate renewed or enhanced interest in your programs, as well as increased corporate participation and financial support. By generating confidence in proposed changes and improvements, an avenue is created for development because you have additional reasons to improve relationships and make new contacts.

When making professional and corporate contacts, you should consider including some of your faculty.

Professionals want to meet the faculty. Many senior faculty members have excellent contacts in the business community; you should take advantage of these. You might consider forming an external relations committee to formally recognize the effort and activity involved in working with the professional community. If possible, your faculty's participation should be included as part of the service component of their workload.

Professionals are used to planning, executing, and evaluating results.

They want to know what you plan to do, how you plan to accomplish specific objectives, what you need to accomplish these objectives, and what you want of them. In this regard, you might consider developing a 3-5 year business plan for your department or school. In any event, be prepared to deal with these issues

when you make a visit to your key professional and corporate supporters. The first visit can be a general introduction and exploration, but the second visit should have some specific or stated purpose. Companies expect to be asked for philanthropic support or assistance. Not all can or will give cash, but nearly all can assist in some important way.

Different people and organizations tend to prefer different formats.

The number of ways available to interact with business men and women is limited only by your imagination. Dinners on campus, at a firm's office, or elsewhere are common. Public accountants often like receptions during which their partners and staff can gather at day's end and still get home at a reasonable hour. Corporate supporters may prefer morning coffee and rolls at their offices. This saves time and expense, but they still have an opportunity to show their facilities and people. Events before and after athletic and cultural activities can be effective at low cost. Some of the best ideas in this area come from practitioners; let them help with the planning.

A good set of brochures and other publications can help in this area.

See the section on students for a more complete discussion of the use of printed matter.

The Chair's Role

The discussion above focused upon identifying and communicating with key supporters from the professional and corporate world. In most schools the chair or dean is the lead contact person unless someone else is explicitly assigned that task. However, whether or not maintaining and developing these relationships is your particular forte, the chair is the most sought after contact. Identify the environment in which you are most confident; small groups, one-on-one meetings, large events, and use the opportunity to generate enthusiasm for your program. Use other individuals in your program to augment areas you do not enjoy participating in.

Recruiters--Problem or Opportunity

Recruiters require special comment. To be successful, recruiters need to keep the faculty, staff, placement directors, and students happy. Because recruiters want a successful relationship they will work hard to help you and your faculty. However, depending upon the circumstances, local recruiters may do a poor job of providing direct feedback, pointing out problems, or even communicating national policy. You can provide a non-threatening arena for local recruiters to provide you with important comparative feedback about your program.

Consider organizing and/or hosting a meeting of all the local recruiters and other chairs or deans from universities within your local area.

Discuss problems related to student recruiting, and, if possible, attempt to

develop student recruiting guidelines.

A good professional and corporate relations program will facilitate placement, as well as financial support.

Some placement offices and directors are better than others in developing job opportunities for students. Moreover, accounting students often have better opportunities than do many other students. As a result, accounting is not always a high priority when it comes to the job development and placement efforts of university placement directors. Nevertheless, some of your students will need placement assistance.

Recruiters should be among the first to learn of program changes.

They are likely to be among the earliest and most affected by curriculum changes or any other change that will impact the pool of graduates. Decide whether or not to involve them directly and/or whether to elicit from them which leaders from their firms should be involved or informed of your programmatic changes. Early and frequent communications with this key group will be important during a period of change.

Summary

Because the Big Six and other national accounting firms have been very supportive over the years, it is easy to rely on their help and assistance. But to continue to do so may limit the opportunities of both your students and faculty. Corporations, regional CPA firms, and local practitioners can make important contributions to your programs. A good communications program will enhance the image of your accounting program. Sometimes the benefits will be intangible or slow to develop, but that should not deter your efforts in this important area. Develop a plan that includes the major players and put it into practice.

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REGULATORY AND LEGISLATIVE BODIES

Activities of the accounting administrator that involve the regulatory and legislative process result primarily from the 150 hour requirement and other changes in the requirements to take the CPA examination and enter the profession. Curriculum changes in accounting education may be affected by legislative activities, making the latter particularly important to the accounting administrator. However, these are areas in which most of us have little experience. Following are some guidelines for the accounting administrator to effectively deal with regulatory and legislative activities.

What Level of involvement is Appropriate?

Accounting administrators must decide the level of involvement they wish to have in regulatory and legislative activities. At one extreme is a "hands off" approach in which the administrator views the regulatory and legislative process as a function of public practice. Once regulations and/or legislation is established, educators then become involved to the extent that their academic programs are affected. At the other extreme is active participation in the regulatory and legislative process. Assuming that the educational institution wants to have academic programs which qualify graduates to take the CPA examination, some involvement by educators, including the accounting administrator, seems appropriate to safeguard against undesirable regulations and/or legislation. Following are some items for you to consider in making this decision.

Because of their impact on academic programs, a strong case can be made for active involvement of the accounting administrator in the regulatory and/or legislative processes.

For example, highly specified legislation with heavy accounting requirements may significantly tie the hands of educators and essentially dictate a curriculum to them. Should the accounting administrator become actively involved, care must be taken not to be viewed as advocating positions that are favorable to education without regard to practice, or favorable only to his or her academic institution to the detriment of others.

Choosing the right faculty members to become involved with the legislative process is very important.

Certain faculty members have the reputation, credibility and other characteristics which make them appropriate for involvement. Others, while good academics, may be better suited for other responsibilities and, if involved in legislative activities, may actually do more harm than good.

What You Need to Know Before Getting Involved

Getting involved in the regulatory and legislative process is an important but time consuming process. Following are some items you may wish to consider as well as some available resources to draw upon.

- Regulation and/or legislation usually begins within the practicing accounting profession, namely the state society of CPAs and/or the state board of accountancy. Assuming accounting administrators wish to be involved in the regulatory and legislative process, participation in general professional activities in the state is desirable to establish lines of communication, create mutual respect between practitioners and educators, etc.
- The accounting administrator needs to understand the AICPA Implementation Guide for the 150-hour requirement. This guide advocates very general legislation with some specification of requirements in the regulations which implement the legislation. The preferred regulations, however, place a great deal of responsibility in the hands of educators for the design of curriculum within broad guidelines.
- There are a number of resources which you should be familiar with. These include the AICPA Director, Academic and Career Development, the AICPA committees supporting education issues, and the availability of individuals from other states which have already enacted regulations or legislation mandating the 150-hour requirement. You also should familiarize yourself with the AICPA/NASBA Uniform Accountancy Act and Uniform Accountancy Act Rules (UAA).

Communicating With Other Groups

Examples of groups to keep in close touch with are as follows:

- Other accounting administrators.
- Representatives of the state society of CPAs, the State Board of Accountancy, the AICPA, and other similar groups.
- Representatives of accounting groups other than CPAs which may be indirectly affected, and which may feel threatened by changes in the education standards for CPA certification.
- Care must be taken that appropriate individuals within the university are aware of the involvement of the accounting administrator and/or other accounting faculty in the legislative process. Some universities have external relations units which may be of assistance in accomplishing legislative objectives.

Summary

The job of the accounting administrator continues to expand. Dealing with regulatory and legislative matters is an example of this expansion. Most of us have little experience in this area. Through good communication and use of the available resources of others, your transition to this role can become easier.

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