

## Business Concept – Significant Changes

2012	2014	Significant Changes
<p>What is our business today?</p> <p>Stimulate excellence in accounting education through outstanding leadership of accounting programs</p> <ul style="list-style-type: none"> <li>• Develop knowledge and skills necessary for effective leaders</li> <li>• Influence and support high quality programs</li> <li>• Serve as an advocate for the academy to promote high quality accounting education</li> </ul>	<p>What do we want our business to be?</p> <ul style="list-style-type: none"> <li>• Assist current and <u>potential</u> program administrators in developing skills to be effective leaders</li> <li>• Influence and support continual improvement of accounting programs</li> </ul>	<p>Reach</p> <ul style="list-style-type: none"> <li>• Increase focus on development of leadership skills for current and potential program leaders</li> <li>• Become organization of choice for program leaders from all levels of accounting programs</li> </ul>
<p>What members do we now serve?</p> <ul style="list-style-type: none"> <li>• 265-290 AAA members (primarily current program administrators from US focused on undergraduate and masters level education; active participation by five largest CPA firms)</li> <li>• Membership relatively steady over time</li> <li>• Annual meeting attendance relatively steady since joint meeting with FSA</li> <li>• Substantial overlap of members with FSA</li> <li>• Limited activity at AAA regional meetings</li> </ul>	<p>What members do we want to serve?</p> <ul style="list-style-type: none"> <li>• Current and <u>potential</u> accounting program leaders</li> <li>• Maintain relationships with large public accounting firms</li> <li>• Attempt to work with and influence NASBA and State Boards</li> </ul>	<p>Members</p> <ul style="list-style-type: none"> <li>• Increase number of programs participating in APLG</li> <li>• Increase number of PhD, Master and Undergraduate Directors participating in APLG</li> <li>• Increase involvement of individuals considering leadership positions</li> <li>• Increase individuals holding leadership positions within professional organizations, regulatory groups and industry</li> </ul>

<p><b>What services do we provide to members?</b></p> <p><u>Assist program leaders in the development of knowledge and skills to be effective in their roles. Influence and support high quality in design and delivery of accounting education</u></p> <ul style="list-style-type: none"> <li>• APLG Annual meeting</li> <li>• Panels at AAA annual and regional meeting</li> <li>• New chair program at annual meeting</li> <li>• Maintain administrators handbook (last updated 1998)</li> <li>• Publish newsletter and maintain website</li> </ul> <p><u>Serve as an advocate for the academy in promoting policies in support of high quality accounting education</u></p> <ul style="list-style-type: none"> <li>• Periodic position statements</li> <li>• Interaction with practice/profession</li> <li>• Participate actively in changes in accounting accreditation</li> </ul>	<p><b>What services should/must we provide to members?</b></p> <ul style="list-style-type: none"> <li>• Continue annual meeting co-sponsorship with FSA</li> <li>• Continue new chair program at annual meeting (possibly rename to encourage more potential or experienced chairs to participate)</li> <li>• Develop resources for programs and provide papers or webinars on best practices in leadership and curricula????</li> <li>• Continue to interact with the profession (including NASBA) and to serve as an advocate for quality accounting education</li> <li>• Sponsor sessions at AAA annual meeting but reconsider cost/benefit of participation in regional meetings</li> <li>• Formal plan to interact with other sections of AAA</li> <li>• Mentoring programs</li> <li>• Continue to issue newsletters and maintain website with more focus on leadership skills and program content/strategies.</li> </ul>	<p><b>Services</b></p> <ul style="list-style-type: none"> <li>• Increase interaction with NASBA, State Boards, and Industry leaders</li> <li>• Increase focus of APLG annual meeting on developing leadership skills and accounting program content and strategies</li> <li>• Develop programs for the AAA annual meeting focused on development of leadership skills for future program leaders</li> <li>• Provide program leaders content and strategies for increasing the diversity of leaders/faculty/students</li> <li>• Re-title new chairs seminar as Leadership Development Program</li> <li>• Develop and provide content and strategies for leadership on web</li> <li>• Annually evaluate costs and benefits of service offerings</li> </ul>
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<p><b>Structure and Operation</b></p> <ul style="list-style-type: none"> <li>• Leadership depends on volunteers with a high level of commitment</li> <li>• Consistency difficult with turnover and lack of well-articulated strategic plan</li> <li>• Led by 13 member board and supported by committees</li> <li>• Committee activity inconsistent</li> <li>• Primary contact with members through annual meeting and newsletter</li> <li>• Strong sense of sharing of information among program leaders</li> </ul>	<p><b>How do we want/need to structure/operate the Section to serve members?</b></p> <ul style="list-style-type: none"> <li>• Continue to attract volunteer officers/board members with high level of commitment</li> <li>• Evaluate cost/benefit of current committee structure</li> <li>• Seek additional ways to communicate with members (such as webinars and papers on best practices and through periodic surveys of members).</li> <li>• Consider different committee structure</li> </ul>	<p><b>Section Structure and Operations</b></p> <ul style="list-style-type: none"> <li>• Consider organizing committee structure consistent with service offerings/strategic initiatives</li> <li>• Consider multi-year committee member structure to facilitate continuity of service offerings</li> <li>• Assess other potential means of communication with members</li> </ul>
<p><b>What is our culture?</b></p> <ul style="list-style-type: none"> <li>• Strong culture of participation by recognized and committed accounting program leaders</li> <li>• Lack of participation by many of the leading programs, international members, and small programs</li> <li>• Confusion as to missions of FSA and APLG</li> <li>• Significant interaction with professionals from large accounting firms and AACSB</li> </ul>	<p><b>What do we want our culture to be?</b></p> <ul style="list-style-type: none"> <li>• Increase member involvement</li> <li>• Better reflect diversity of AAA in membership and leadership</li> <li>• More focus on continuously achieving mission and goals of APLG</li> </ul>	<p><b>Culture</b></p> <ul style="list-style-type: none"> <li>• Proactive initiatives to involve members and increase participation by current and potential accounting program leaders</li> <li>• Focus on identification and mentoring of potential program leaders</li> </ul>

<p><b>What are the current environmental drivers?</b></p> <ul style="list-style-type: none"> <li>• Pressure on school budgets</li> <li>• Shortage of faculty aspiring to be administrators</li> <li>• Relatively high turnover in administrative positions and resulting changes in members of APLG (often resulting in lack of institutional knowledge)</li> <li>• Significant change in accounting practice and regulations (including International Financial Reporting, Auditing, and Education Standards)</li> <li>• Demands from professionals to add to curriculum and to increase diversity of the workforce</li> <li>• Pressure to pass CPA exam</li> <li>• Pressure to eliminate or reduce 150 hour requirements to sit for CPA exam</li> <li>• Shortage of accounting faculty and increasing use of professionally qualified faculty</li> <li>• Increasing emphasis on research by many new accounting program leaders</li> <li>• Outsourcing of US work by CPA firms</li> <li>• Cost pressures in non-revenue areas of employers</li> <li>• Changes in skill sets expected and recruiting strategies of firms</li> <li>• Firms focus on diversity</li> </ul>	<p><b>What will future environmental drivers be?</b></p> <ul style="list-style-type: none"> <li>• Continued pressure on budgets, change in accounting practice, and demands for curricula change</li> <li>• Likely decrease in faculty aspiring to be administrators and possibly decreasing interest by administrators in the mission of APLG</li> </ul>	<p><b>Environmental Drivers</b></p> <ul style="list-style-type: none"> <li>• The current and future drivers may result in more pressure to merge FSA and APLG</li> </ul>
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<p><b>What is our unique competitive advantage?</b></p> <ul style="list-style-type: none"> <li>• Long history with AAA and support from AAA staff for operations (accounting, meeting planning)</li> <li>• Members committed to effective leadership and program change</li> <li>• Only organization with focus on leadership of accounting programs</li> </ul>	<p><b>What will our unique competitive advantage be in the future?</b></p> <ul style="list-style-type: none"> <li>• Organization of choice for current and aspiring program leaders</li> </ul>	<p><b>Competitive Advantage</b></p> <ul style="list-style-type: none"> <li>• Connection of APLG members with professional organizations, regulators and industry leaders to guide program leaders on future directions and provide input to the profession and regulators concerning current issues affecting accounting education</li> <li>• Increase perception of organization value with aspiring program administrators and deans</li> </ul>
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