

# Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 33, No 2, Fall/Winter 2009

## INSIDE

[Minutes of Board of Governors Meetings](#)

[2009–2010 Officers and Board Members](#)

[Article: T. S. Elliott and Academic Accounting](#)

[AACSB International Maintenance of Accounting Accreditation Seminar](#)

[Chair/Director Positions](#)

[Invitation to Albuquerque](#)

## Fall/Winter Newsletter Deadline

The deadline for material to be included in the Spring/Summer 2010 issue is April 15, 2010. Please send all information to the Vice-President of Communications at the address below for delivery no later than that date to ensure the timeliness of the issue.

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## President's Message



It seems that every year on this page we hear that our profession is facing unprecedented changes and challenges. This year is certainly no exception. The effect of the overall economic turmoil on institutions of higher learning has been felt by all of us, small and large, public and private, Ph.D granting and not. The effect of reduced funding is even more profound given the generally increasing enrollments in accounting. Doing more with less would seem to be the charge of academia in general and accounting departments in particular. And of course doing more involves a growing number of constituents including students, faculty, higher administration, state boards of accountancy, accrediting bodies, and the accounting firms and others who hire our students. For each of these constituents there are many issues to be dealt with. For example, how do we incorporate new accounting practices such as IFRS in to our already jam packed curriculum? How do we replace the huge wave of retiring faculty given the shortage of Ph.D. students? How will we pay the ever-increasing salaries for those replacement faculty? How do we provide the best assessment of student learning required for accreditation and the improvement of our programs? Just how to juggle all these balls at the same time is our mandate as program leaders. If that weren't enough we all need to carve out the time needed to keep up our own intellectual capital.

For most of us, administrative responsibilities wreak havoc on our research productivity.

Fortunately, we have a resource to help us direct our programs and maybe even help us set aside some time for our own teaching and research. The mission of the APLG is to "stimulate excellence in accounting education through outstanding leadership of accounting programs." These are lofty words but what they mean to me is that "we're here to help." That help takes several forms including sessions at the annual AAA meeting and an informative mid-year meeting. The mid-year meeting offers a chance to attend formal sessions on the issues above and also to just commiserate with other accounting program leaders to see how they are dealing with the problems that we face. I believe that the meeting provides value for both the new program leaders and those who have been at the helm of their program for some time. Rookie or seasoned, I hope you are able to attend the upcoming meeting in February. The meeting program is available on the APLG section of the AAA website.

I also invite you to get involved with the APLG through membership in its board of directors, involvement in one of its committees, or the administration of APLG activities at mid-year meetings. The more optimistic among us have identified the current economic situation with which we are currently dealing with as not just a challenge but an opportunity. In order to take full advantage of the opportunities that we have we will need the involvement of individuals who are passionate about pushing the quality of accounting programs forward. Please consider being one of these individuals. I hope to see you all in Albuquerque.

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## Accounting Program Leadership Group Minutes of Board of Governors' Meeting August 2, 2009

Kevin Stocks, president of the APLG, called the meeting to order at 9:00 am on Sunday, August 2, 2009 at the Hilton New York Hotel in New York, NY. Members attending included Marty Wartick, Greg Carnes, Doug Ziegenfuss, Julie Peters, Kevin Stocks, Bud Fennema, Jim Young, Phil Reckers, Kathy Shoztic, Linda Nichols, Charles Davis, Jim Benjamin, Mary Beth Mohrman, Ellen Glazerman, Dan Murphy, and Lydia Rosencrants. Guests from the Austen Group joining the meeting included Mike Williams, Kristin Akervall, and Robin Prinzing.

### Approval of February 8, 2009 Minutes

The minutes from the Board of Governors of meeting held on February 8, 2009 were approved.

### Undergraduate Curriculum Project Update

Members of the Austen Group attended to bring the Board up to date on the undergraduate curriculum project. Mike Williams distributed a list of department chairs/contacts who responded to the survey sent electronically. Mike also presented examples of the reports which will be available to each participating school. Approximately one-third of the 1,000 schools contacted responded to the survey. Mike walked the Board through the results using Brigham Young as an example.

Kevin requested that Board members meet with the members of the Austen Group and offer suggestions for clarifying questions on the survey and the presentation of results.

Mary Beth Mohrman suggested that we try to coordinate with others who survey department chairs such as the AICPA and AACSB. This may increase response rate because chairs would be less overwhelmed with requests for data.

The next step will be a survey of graduate programs. Kevin requested volunteers to help with this survey. Jim Young, Linda Nichols, Phil Reckers, and Doug Ziegenfuss all agreed to assist with the initiative.

### Treasurers Report

Treasurer Dan Murphy distributed documents showing 1) Budget to Actual to date (6/30/09) for the fiscal year ending 8/31/2009, 2) the financial history of the APLG since 2000, 3) the financial report of the midyear meeting from Nashville in February 2009, 4) midyear meeting profitability from 1998 to 2009 and 5) a count of active section members. Without contributions from the FSA, net cash flow from the 2009 midyear meeting was approximately \$-32,000. Dan noted that the quality of the speakers was higher this year and thus the funds used for speaker fees were higher. Also, fewer registrations occurred than were expected.

### Advocacy Committee Update

Greg Carnes presented an update on the joint AAA/APLG Advocacy Committee. Greg began by presenting a history of this collaborative effort. The purpose of the joint work is to try to avoid having letters come from both the AAA and APLG concerning issues which affect both. Instead, one letter could be issued by the advocacy committee which represents both parties.

Greg worked with Sue Haka, president of the AAA, on this effort. Greg presented this concept to the APLG Board during the February meeting. Sue presented to the AAA Executive Board in March. The AAA Executive Board expressed concern that the charge of this committee would overlap the work of the Ph.D. Shortage Committee. The decision was made to merge the Advocacy Committee with the Ph.D. Shortage Committee.

Greg is concerned that the joint committee may move slowly and asked the Board to consider that the APLG have its own advocacy committee that would remain in close contact with the AAA committee. Kevin made a proposal that the APLG retain its own advocacy committee.

### Report of 2009 Annual Meeting

Kevin noted that he received feedback from the 2009 meeting right before leaving to come to this meeting. He will distribute this information electronically to the Board at a later date, but did provide a hard copy which was available for the Board to review.

### **2010 Annual Meeting Update**

Bud Fennema, President-Elect, reminded the Board that the 2010 mid-year meeting will be in Albuquerque, NM. The hotel is the Uptown Sheraton. The dates will be February 13-16.

The Board discussed possible meeting locations for the 2011 annual meeting. Locations mentioned were New Orleans, Savannah, and San Antonio.

### **APLG Communications Update**

Doug Ziegenfuss informed the Board that the current newsletter is at the AAA awaiting publication. Doug also discussed using the AAA commons more effectively. It has become more difficult to get the Spring/Summer newsletter published in a timely manner. Electronic distribution would help with this problem. Some Board members expressed a preference for the paper newsletter. It was determined that members would be asked whether they would prefer an electronic or paper newsletter.

### **Ph.D. Coordinators Breakfast**

The second annual Ph.D. Coordinators breakfast will be held on August 3 during the AAA meeting. The APLG and AAA co-sponsor this breakfast to allow these coordinators to talk about issues of concern to them.

Kevin raised the question of how this breakfast benefits the APLG. Phil Reckers expressed that this is a need due to the Ph.D. shortage and does benefit our group.

### **APLG/FSA Meeting Agreement**

Kevin informed the group that the agreement has been finalized subject to Board approval. A copy was not available for Board examination, so a vote was postponed.

### **Passing of the Gavel**

Kevin Stocks announced that Bud Fennema is now President of the APLG. Outgoing Board members were thanked for their service and excused from the meeting.

### **APLG Committees**

Bud reminded the Board that six committees of the APLG now exist. These include the Communications Committee, Membership Committee, Best Practices Committee, Database Committee, Meeting Committee, and Advocacy Committee. Each committee includes members outside of the Board as well as a Board member who acts as a liaison.

Volunteers from the APLG membership were requested and Bud has assigned them to a committee.

The assignments of Board members to committees are as follows: Membership Committee– Quinton Booker, Best Practices Committee – Mary Beth Mohrman, Database Committee – Jim Young, Meeting Committee – Charles Davis, Communications Committee – Doug Ziegenfuss and Advocacy Committee – Jim Benjamin. Kathy Shoztic and Julie Peters will work with Jim on the Advocacy Committee.

### **Charges for Regional Representatives**

Bud informed the Board that a charge is needed for the APLG Regional Vice Presidents. Discussion ensued about how important the regional meetings are to the APLG membership.

Doug suggested the regional VPs organize a roundtable for chairs at the regional meetings. Dan believes that smaller schools may be more easily reached at these regional meetings. Bud will contact the AAA to see if department chairs typically attend the regional meetings.

### **Executive Team Responsibilities**

Bud requested that Executive Team members record their responsibilities for those who will follow in their positions.

### **Fall Board Meeting**

Bud raised the question of whether a fall meeting is needed. The Board agreed that a meeting would be held in Atlanta on November 6.

### **Adjournment**

Bud adjourned the meeting at 11:55 so that the Board could have lunch with the FSA.

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## Accounting Programs Leadership Group 2009-2010 Officers and Board Members

### Officers

<b>President</b>	Bud Fennema	Florida State University
<b>President Elect</b>	Dan Murphy	University of Tennessee
<b>Vice President Academic Standards</b>	Jim Benjamin	Texas A&M University
<b>Vice-President, Communications</b>	Doug Ziegenfuss	Old Dominion University
<b>Secretary</b>	Lydia Rosencrants	LaGrange College
<b>Treasurer</b>	Linda Nichols	Texas Tech University

### At-Large Board Members

<b>Academic At-Large Board Member</b>	Charles Davis	Baylor University
<b>Academic At-Large Board Member</b>	Quinton Booker	Jackson State University
<b>Academic At-Large Board Member</b>	Mary Beth Mohrman	University of Missouri-St. Louis
<b>Academic At-Large Board Member</b>	Jim Young	Northern Illinois University
<b>Practice At-Large Board Member</b>	Julie Peters	PricewaterhouseCoopers
<b>Practice At-Large Board Member</b>	Kathy Shoztic	Deloitte

### Regional Coordinators

<b>Mid-Atlantic</b>	Tim Pearson	West Virginia University
<b>Midwest</b>	Richard Ott	Kansas State
<b>Northeast</b>	Mark Nixon	Bentley College
<b>Ohio</b>	Thomas Calderon	University of Akron
<b>Southeast</b>	Ralph Welton	Clemson University
<b>Southwest</b>	Lee Yao	Loyola University (New Orleans)
<b>Western</b>	Allen McConnell	University of Northern Colorado

### 2009-2010 Nominating Committee Members

Elizabeth Oliver	Washington & Lee University
Marc Rubin	Miami University (OH)
Greg Carnes	University of North Alabama

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## T. S. Eliott and Academic Accounting

Timothy J. Fogarty  
Case Western Reserve University

Now that's a title that makes you want to keep reading! For those of you that think that I find inspiration in *Cats*, you will be disappointed. On the other side, I am also not going to suggest that we are hallow men amidst a wasteland. Instead, consider if you will a line that I am confident you all have heard: "That's how the world ends, not with a bang but with a whimper."

More and more of what I see in academic brings out the truth of that line.

The application of this idea can be put simply (as a convenience to those unwilling to read this piece to its end) as the likelihood that the resolution of the great questions of the day facing higher education in accounting are unlikely to be made in any official, or even observable, way. What is more probable is a slow incremental process that produces a de facto result catching almost everyone unawares. If one need physical analogies (and who doesn't?) contrast a automobile tire that blows out when the car is moving at 60 mph to a quiet day wherein you just happen to notice that your tire is inexplicably flat. Whereas most of us would prefer the latter in the case of automotive safety, we would opt for clear and decisive outcomes in other venues.

The biggest question of the day for our industry is job security. Perhaps not for us, but for the academy as a whole, the question of whether or not tenure will continue as a viable structure is front and square in many conversations (whether they start that way or not). For many years, I harbored the belief that this would necessitate a Big Decision. Although I never really thought through the institutional details of such, I figured that there would be clarity produced by some sort of Thumbs up or Thumbs down conclusion about whether tenure was sufficiently valuable to continue or too expensive to sustain. At such an event, a serious and sustained consideration of all of the evidence on the tenure issue could be examined by those best able to process it, and come to the right decision. It has become clear however that such a confab will never occur. Tenure will decline, and perhaps disappear, by dribs and drabs. Those of us currently with it should begin thinking of ourselves as a dying class.

Tenure is a serious problem, but arguably more anxiety producing for Ph.D.'s in political science than for us. Worse come to worse, you and I could provide some accounting services on the side (word to the wise-don't let your practice certifications lapse!). Let's focus a little more directly on academic accounting. Evidence mounts that we are withering away as a discipline. Count the faculty at just about any school in the early 1990s and now, then conjure the story line that fits the data. The abdications of duty by doctoral programs? De-professionalization? A return to the days of the part-time faculty? Surely somebody will do something, won't they? Don't bet on business school deans, who were major architects of the problem. Don't expect the AICPA to rush in with anything except with the MBA/CPAs ready to replace you. Our practitioner friends still want to know why we do research. Didn't the large public accounting firms just pony up a few million to help? Thank you, but it's a drop in the bucket. Historically, the AACSB probably did stem the tide by creating the demand for separate accounting accreditation, which will be politically difficult to abandon. However, the AQ status regulation probably hurt as many schools as it helped. The AACSB has proven an unreliable partner to accounting education, since they are more interested in fetishizing accreditation than furthering a discipline. Without strong allies, academic accounting seems destined to twist slowly in this wind, at a time when other business disciplines seem to be doing fine. With strong student enrollments, the gradual decline of academic accounting is quite ironic. Why face up to a problem when it will ultimately solve itself?

As we go gently into that good night, I search for evidence that I am wrong. I just don't see the mechanism for the rebound. Nor do I see the political courage for the Big Decision that will reverse the tide. Returning to TS Eliot, consider the following from *The Love Song of J. Alfred Prufrock*:

Time for you and time for me  
and time yet for a hundred indecisions  
and for a hundred visions and revisions  
before the taking of a toast and tea

I am not sure if that cheers me up or not. But that should be no surprise, since my failure to interpret poetry led me to accounting.

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## AACSB International Maintenance of Accounting Accreditation Seminar February 13, 2010 Albuquerque, New Mexico

Perfect for deans, accounting administrators, department chairs, faculty members, and key stakeholders of accounting programs, the seminar focuses on:

- \* The maintenance process and documentation with updated 2010 revisions.
- \* The importance of continuous quality improvement
- \* Reflects 2009 standards changes and updates
- \* Review of Assurance of Learning expectations and strategies

The seminar will be held just prior to the 2010 APLG/ FSA Annual Meeting in Albuquerque. To join us, visit [www.aacsb.edu/conferences/events/seminars.asp](http://www.aacsb.edu/conferences/events/seminars.asp).

***AACSB International accounting accreditation –representing earned excellence, the best accounting programs in the world.***



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## Chair/Director Positions

The following positions were listed on the American Accounting Association web page as of December 10, 2009. For more information, consult the American Accounting Association website [HERE](#).

**Fordham University** invites inquiries, nominations and applications for the position of Dean of the Graduate School of Business Administration (GBA). **Date Posted:** December 3, 2009.

**Kennesaw State University**, a growing and progressive university in the University System of Georgia located in suburban Atlanta, invites applications for a twelve-month, tenure-track position as Director of the School of Accountancy in the Coles College of Business beginning summer 2010. **Date Posted:** November 23, 2009.

**The University of Texas at San Antonio**, Department of Accounting at invites applications and nominations for the Glenn L. and Sally P. Ramsdell Memorial Chair for Accounting. **Date Posted:** November 23, 2009.

**Florida International University** invites applications and nominations for the position of Director of the School of Accounting. **Date Posted:** November 5, 2009.

**University of Cincinnati**, Department of Accounting, The Department of Accounting invites applications for Department Head beginning Fall 2010. **Date Posted:** October 22, 2009.

**The University of Southern Mississippi**, School of Accountancy within the College of Business seeks applications for the position of the Horne LLP Professor of Accountancy. **Date Posted:** October 12, 2009.

**The University of Texas at Tyler**, invites applications and nominations for Department Head, Accounting, Finance, and Business Law. **Date Posted:** September 30, 2009.

**Hong Kong Baptist University** invites applications and nominations for Chair, Professor. **Date Posted:** September 25, 2009.

**Case Western Reserve University** invites applications and nominations for The Char and Chuck Fowler Chair in Sustainable Enterprise. **Date Posted:** September 11, 2009.

**Iowa State University**, College of Business, invites applications and nominations for the Chair of the Accounting and Finance Departments. **Date Posted:** September 9, 2009.

**Texas Christian University**, The M. J. Neeley School of Business, invites applications and nominations for the position of Professor of Professional Practice and Director of the Master of Accounting (MAc) Program in the Department of Accounting to begin in August 2010. **Date Posted:** September 3, 2009.

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## Invitation to Albuquerque

Registration is now open for the February 14-16, 2010 APLG/FSA meeting in Albuquerque, New Mexico. Known as the hot-air balloon capital of the world, Albuquerque boasts 310 days a year of sunshine. Skiers may want to visit nearby Sandia Peak. With nonstop flights from 30 U.S. cities to the Albuquerque International Sunport, Albuquerque is an easy-to-reach destination. The meeting hotel – the Sheraton Albuquerque Uptown – can be reached by shuttle or cab. The special room rate for meeting participants is \$149 per night.

Registration details, hotel information and a preliminary meeting outline are available Online [HERE](#). The early registration deadline for the meeting is January 11, 2010.

### Keynote speakers include:

C.K. Gunsalus, Author of The College Administrator's Survival Guide  
Elaine Rodeck, Senior Manager, Examinations Content, AICPA Examinations Team  
Robert H. Herz, Chairman, Financial Accounting Standards Board  
Robert E. Moritz, U.S. Chairman, PricewaterhouseCoopers  
Jerry Trapnell, Executive Vice President and Chief Accreditation Officer, AACSB International

The registration fee includes Sunday lunch beginning at 11:45 a.m. Awards will be presented at the luncheon. Dan Dhaliwal will be hosting the New Chairs' Program on Sunday morning, February 14.

We look forward to visiting with you in Albuquerque.

Bud Fennema  
APLG President