

Accounting Programs Leadership Group

NEWSLETTER

Spring-Summer 1998

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APLG ANNUAL MEETING

Radison Twin Towers Hotel
Orlando, Florida
January 31 - February 2, 1999

*Be sure to mark your calendars now.
Details will appear in the Fall/winter
newsletter*

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President's Message

David R. Campbell



I am pleased to have had the opportunity to work for our membership by serving as your president. My enthusiasm for our Group and the role we play in providing an outlet for leaders of accounting programs to interact and learn from one another is as strong as ever. I feel that membership and participation in the AAPG helps us to better deal with the varied situations that we may face on our campuses throughout the year. I encourage all of our members to share some of your time with the Group through

committee membership or by getting involved at other levels of the organization.

As my term as AAPG president draws to a close, I want to thank everyone who helped make this a truly rewarding experience for me. I'll start by thanking all of you who served on various AAPG committees during the past year. As I reported at the annual meeting, our committee structure is strong and I am impressed by the progress that our committees made during the past year. By August we should have a revised leadership handbook, more material on the web relating to accreditation support, a strong start toward developing a strategy for AAPG participation in the area of faculty development, and changes to the format of our newsletter. In addition, the Professional Involvement Committee continues to work on addressing important issues facing accounting leaders and programs from the perspective of practicing professionals. Although our numbers are small, the

level and quality of the participation of our members in the activities of the Group is most rewarding.

I want to thank the New Chairs Program and the Annual Program Committees for their efforts. They started working at Las Vegas and had most of the program arranged by last August. As a result, we had a very successful and interesting meeting in San Antonio. Our attendance was exceptional and the turnout of our membership was most gratifying. I want to acknowledge the role of the Regional Vice Presidents in helping to make the annual meeting a success. Each of them promoted the meeting with mailings last October as part of their planning for the spring regional meetings which appear to be on track across the regions.

Finally, I want to express my appreciation to each member of the Board of Directors; it has been a pleasure working with you. We have had frank and productive meetings which included: a thorough review of our Mission, Goals, and Strategies; consideration of various proposals for amending the bylaws; and a recommendation to the membership that the name of the organization be changed to the Accounting Programs Leadership Group.

As I noted in the fall newsletter, it has become apparent that we can no longer deal with the issues of our changing environment as "administrators." We need proactive leaders who are willing and prepared to deal with the significant issues facing accounting programs. The proposed change is a first step in meeting this objective and brings our name in alignment with the Mission, Goals and Strategies of the Group. In addition to capturing the leadership aspect of our membership, we are highlighting the need to develop and nurture future leaders of our programs with the new name.

Again, thanks to everyone for your support during the past year.

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Fall/Winter Newsletter Deadline

The deadline for material to be included in the Fall/Winter issue of the Newsletter is Friday, October 9, 1998. Please send all information to the editor at the address below for delivery no later than that date to ensure the timeliness of the Fall/Winter issue.

David P. Donnelly
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Minutes of Board of Governors' Meeting

November 9, 1997

Attending: Alan Attaway, Frances Ayres, Russell Barefield, Allen Boston, Dave Campbell, David Donnelly, James Heintz, Ken Paige, Karen Pincus and Keith Stanga.

The Board meeting began at 8:00 a.m. on Sunday, November 9, 1997, at the Renaissance Hotels and Resorts, in Nashville, Tennessee with President Dave Campbell presiding.

Adoption of Minutes

The minutes of the August 17, 1997, Board meeting were approved as presented.

Treasurer's Report

Jim Heintz presented the Treasurer's Report. Jim reported the cash balance as of August 31, 1997 was \$38,930. Jim distributed and reported on the projected budget for the Fiscal Year 1997-98. Dave Campbell explained assumptions underlying the budget projections. Jim also noted that the latest count on membership is 290. Our goal is to have 300 members.

Committee Liaison Reports

- **Accounting Accreditation Committee:** Keith Stanga reported that the AAA and the AAPG Accreditation Committee held a joint meeting. A panel discussion on accreditation is planned for the San Antonio

Meeting. There was some discussion about the AAPG providing an independent follow-up to schools visited each year and perhaps all accredited schools on a periodic basis.

- **Administrative Support Committee:** Dave Campbell noted that the Committee is revising the Administrator's Handbook. The finished product is expected during April 1998. Distribution plans include: providing this information via the web; providing summary tips in the Newsletter; and distributing to the new chairs and members at the AAPG annual meeting.

It was noted that Tracey Sutherland would be asked to write a section on Faculty Development for the handbook. There was a brief discussion of post-tenure review. It was noted that since administrators will be involved in the implementation of post-tenure review, the AAPG should set up a committee to deal with this topic.

- **Practice Involvement Committee:** Alan Attaway reported that the following major items are under consideration by the Practice Involvement Committee:
 - The impact of technology on accounting
 - The issue of "professionally qualified" for AACSB accreditation purposes
 - An operational definition of relevant practical experience
- **Newsletter Committee:** Dave Donnelly reported that the current edition is in print now. The Newsletter Committee plans to meet in February 1998. Items of interest for administrators from the web site directory will be documented in future newsletters. Dave Donnelly also reported that starting with the spring issue, he would send the new chairs identified in the newsletter a copy of the handbook.
- **Faculty Development Committee:** Dave Campbell reported that the activities of this committee would be coordinated with Tracey Sutherland and the AAA faculty development activities.
- **Regional Vice Presidents:** Dave Campbell reported that he met with the regional vice presidents in Dallas. They have been asked to send letters regarding the regional and annual meetings to administrators in their region. He also noted that there was increased involvement by the regional vice presidents.
- **Benchmarking Project Update:** Karen Pincus led the discussion regarding the roles that the AAPG and the AAA might play in the benchmarking project. An additional area of possible benchmarking includes the measure of student satisfaction of non-MBA students. Also, the benchmarking of Administrator Practices, such as faculty satisfaction with teaching loads, grant support, etc., were discussed. After further discussion, the Board decided to have Karen Pincus inform the AAA Executive Committee that the AAPG supports a separate benchmarking project for accounting.
- **Strategic Planning Committee:** After some discussion, the Board concluded that a name change is desirable to reflect the current role of accounting unit heads and the mission of the AAPG. The Board decided to bring the new name to a vote at the February meeting.

Other Business

Russ Barefield asked the Board to consider what the AAPG can do to make leadership jobs more attractive. How do we build or train successors? Some possibilities include: awards for accounting academic leadership, suggest and train for ways to use the administrative job for personal benefit (e.g. how can an administrator use the job experiences to enhance personal research). Russ suggested that this become a strategy under the first goal of the strategic plan.

Dave Campbell identified the following areas the board needs to consider for the February meeting:

- Review the by-laws for possible revisions.
- Revisit the action items on the strategic plan
- Clean up the strategic document

Future Meeting Sites

It is likely that the 1999 meeting will be held in Orlando. A final decision is expected to be made at the February annual meeting.

The next Board meeting will be held from 10:00 a.m. to 12:30 p.m. at the annual meeting in San Antonio on February 1, 1998.

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Minutes of Board of Governors' Meeting

February 1, 1998

Attending Board Members: Steve Albrecht, Alan Attaway, Frances Ayres, Russell Barefield, Allen Boston, David Campbell, David Donnelly, Thomas Frecka, James Heintz, Bernie Milano, Ken Paige, Karen Pincus and Keith Stanga.

The Board of Directors meeting began at 10:00 a.m., Sunday, February 1, 1998, at the Marriott Riverwalk in San Antonio, Texas with President Dave Campbell presiding.

Approval of Minutes

The minutes of the meeting of November 9, 1997, were approved as presented.

Treasurer's Report

Jim Heintz presented the Treasurer's Report. Jim reported the cash balance as of February 1, 1998, was \$53,819. He noted that many of the expenses for the annual meeting had not been received and recorded yet.

Nominations Committee Report

Steve Albrecht, Chairman of the Nominations Committee presented the slate of candidates for the AAPG Officers for 1998-99. The recommended candidates were unanimously approved by the Board. This proposed slate will be announced at the Business Meeting and recommended to the membership.

Amedments to Bylaws

There was a discussion of the proposed amendments to the Bylaws. Included among the major proposed changes to the Bylaws were:

- The name of the organization be changed from Administrators of Accounting Programs Group (AAPG) to the Accounting Programs Leadership Group (APLG)
- The term of office for the secretary and the treasurer be increased to two (2) years.

The changes to the Bylaws recommended by the Board will be presented to the membership for their approval. Steve Albrecht proposed that there be a continuous annual review of the Bylaws and a comprehensive review at least every five years.

Mission Statement

The group reviewed the Mission, Goals, Strategies and Actions Statement. The Board concluded that the organization's operations and activities are consistent with the Mission, Goals, etc.

Data Web Collection

DaveCampbell suggested that the group continue to use the data portion of the survey instrument used by the Data Base Committee in the past as opposed to the complete elimination of the survey instrument. He further suggested that the departmental chairs be requested to complete the survey questions by visiting the web site. The results will be posted on the AAPG web site. A decision on this matter was deferred pending a clarification of the AAA data collection project.

Committee Liaison Reports

- **Accreditation Committee:** Keith Stanga stated that there is nothing to report at this time.
- **Accreditation Support Committee:** Karen Pincus reported that an accreditation support web site is up and operating and will be linked to the AAPG home page. The accreditation tool kit and a self-evaluation report, to be used for illustrative purposes, along with other information are included at this site.
- **Administrative Support Committee:** Frances Ayers reported that this Committee will meet during this annual meeting and a report will be forthcoming shortly. Also, the New Chairs Handbook will be put on the web site.
- **Practice Involvement Committee:** Alan Attaway stated that there is nothing to report at this time. However, the Committee will be meeting in the very near future.
- **Newsletter Committee:** Dave Donnelly reported that the Newsletter Committee will meet later during the course of this Annual Meeting. Dave also noted that the Handbook and the

Newsletter will be sent to prospective new members inviting them to join.

- **Faculty Development Committee:** Dave Campbell stated that there is nothing to report at this time. The Faculty Development Committee is scheduled to meet during the course of this annual meeting.
- **Regional Vice Presidents:** Dave Campbell reported that all the regional vice presidents had sent out mailings to the Chairs in their regions last fall and they all are developing programs to be included in their respective regional AAA meetings.

Other Business

Russ Barefield reported that the 1999 annual meeting site will be at the Radison Twin Towers Hotel in Orlando, Florida. Dave Campbell reported that the conclusion reached in the discussions with the Federation of Schools of Accountancy (FSA) was that the AAPG and the FSA will not hold joint meetings.

The meeting was adjourned at 12:30. The next Board meeting will be held in conjunction with the annual AAA meeting in August.

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Newsletter Development

The AAPG Newsletter is an important communication device for its members. Its primary purpose has been to keep accounting administrators informed about AAPG activities. But this is only one of its objectives.

The Newsletter Committee has decided to add a section to the newsletter that will identify materials that can help administrators do their jobs more efficiently and/or effectively. Administrators deal with a multitude of issues and often times there are excellent resources available to help them do their job. These items may include, but are not limited to, materials on the World Wide Web, textbooks, and journal articles.

If you have a resource you found to be useful and would recommend it to other administrators, please let me know so I can share it with others through the newsletter. Email your suggestions to Dave Donnelly, AAPG Newsletter Committee Chair (dvdon@ksu.edu).

All references should include a brief summary of the material.

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Administrator's Reference Library

Rutgers Accounting Web (RAW)

<http://accounting.rutgers.edu/>

RAW is the largest accounting web site on the Internet. This site is well organized and provides easy access to information developed by most major accounting organizations. The following three references provide specific material useful to accounting administrators and easily accessed through the RAW web site.

1. **AAA Home Page** (<http://AAA-edu.org>)—This site contains links to news items of interest to accounting educators, teaching and research materials, AACSB accreditation materials and a variety of AAA publication materials.
2. **AAPG Home Page**—This site is accessed through the AAA Home Page by clicking on the AAA Sections Link and clicking on the Administration Link.
The AAPG Home Page provides links to the organization's objectives, offices and materials related to AACSB Accreditation.
3. **AAPG support for AACSB Accounting Accreditation**—This site is accessed through the AAPG Home Page.
AAPG Accreditation support includes an accreditation toolkit, a copy of the Utah State University Self Evaluation Report (as a model), assessment literature references and reference articles dealing with accounting faculty intellectual contributions productivity.

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AAPG Accreditation Support Committee

The AAPG Accreditation Support Committee has developed a web site with help for accounting programs seeking AACSB special accounting accreditation. The web site contains two bibliographies. One of the bibliographies cites articles describing specific outcome assessment methods useful to accounting programs and the other cites articles providing help in assessing intellectual contribution productivity of faculty. The web site also contains a "Tool Kit" which gives help to specific standards in the AACSB accreditation document "Achieving Quality and Continuous Improvement Through Self-Evaluation." In addition, the web site currently includes a full text of one accounting program's Self-Evaluation Report and other accounting program reports are expected to be added. The web site is linked and may be accessed through the home pages of the AAA, AAPG, and the AACSB. The direct address is

<http://www.usu.edu/~account/assessment/aacsb/>.

Accreditation Support Committee Members 1997-98

Clifford Skousen, Chair, Utah State University

George Krull, Grant Thornton LLP

Eileen Peacock, Oakland University

Mostafa Sharhan, University of Akron

Ralph Peck, Utah State University

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How Well Do You Understand Student Ratings?

The following short quiz was presented at the AACSB Outcomes Assessment Seminar by T.A. Angelo, one of the nation's leading experts on assessment. As administrators we are asked to evaluate the teaching effectiveness of our faculty and often use student ratings as part of this process. See how well you do on the following 10 True-False questions. [Click here for answers.](#)

1. There is a very high correlation between grades and student ratings of instruction.
2. Teachers of large classes (over 100) generally receive lower student ratings than colleagues teaching classes of 35-100.
3. Research has shown that the teachers obtaining the highest student ratings are "substance" or "content" teachers, not merely entertainers.
4. There is little correlation between student and alumni ratings of the same faculty.
5. Research has shown a positive, mid-level correlation between student and colleague ratings of the same teacher.
6. Students generally rate courses with heavy workloads lower than other, otherwise similar courses.
7. Faculty research productivity is moderately positively correlated with student ratings of teachers.
8. Students generally rate teachers in courses taken as electives higher than teachers of required courses.
9. Women instructors tend to receive lower student ratings than do men instructors.

10. Experienced college teachers generally receive much higher student ratings than do inexperienced teachers.

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Officers and Board Members in Place for 1998-1999

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Slate of Officer and Board Member Nominees for 1998-1999

President-Elect

Keith G. Stanga
University of Tennessee

Vice President for Accreditation

Clifford R. Skousen
Utah State University

Treasurer

James A. Heintz
University of Connecticut

Secretary

Kenneth A. Merchant
University of Southern California

At-Large Board Members:

Academic

Larry Rittenberg
University of Wisconsin-Madison

Ron Clark
Auburn University

Professional
Sam Vitkoski
BDO Seidman, LLP

Regional Vice Presidents-Elect:

Mid-Atlantic
David Stout
Villanova University

Midwest
Joann Cross
University of Wisconsin–Oshkosh

Northeast
Henry Schwarzbach
University of Rhode Island

Ohio
David F. Fetyko
Kent State University

Southeast
H. Fenwick Huss
Georgia State University

Southwest
Danny P. Hollingsworth
Baylor University

Western
Gerald Hoth
California State University, Fullerton

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New Administrators of Accounting Programs

The following new administrators have been reported to the Editor since the Fall/Winter issue:

College/University	Department Chairperson / School Director
Emporia State University	Nitham M. Hindi
Long Island University—C. W. Post	Philip H. Siegel
Loyola University—Chicago	Ellen L. Landgraf
McNeese State University	Daryl Burckel
North Dakota State University	Zhemin (Jamie) Wang
Oregon State University	Ilene Kleinsorge
Trinity University	Petrea K. Sandlin
University of Colorado at Denver	Dennis Murray
University of Connecticut	Richard F. Kochanek

University of Hawaii at Manoa	David C. Yang
University of North Texas	John Ellis Price
University of Oregon	Henel Gernon
University of Toledo	Nicholas Schroeder
Wichita State University	Douglas Sharp

Please report changes in administrators (Chairperson or Director) and send any news items, essays or other contributions that you believe might be of interest to AAPG members to:

David P. Donnelly
Kansas State University
Department of Accounting
109 Calvin Hall
Manhattan, KS 66506

Name of new Administrator:

Title:

School:

Address:

Email Address:

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