

# Accounting Programs Leadership Group

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## **NEWSLETTER**

Spring/Summer 2000  
Volume 24, No. 1

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### President's Message

Keith G. Stanga  
APLG President

Based on all that I heard from attendees and observed for myself, our Annual Seminar in Las Vegas on February 6–8, 2000 was highly successful. The seminar offered a variety of interesting topics and speakers and featured a good mix between speakers from outside of our discipline as well those who are members of our group. The seminar was our 25th anniversary meeting and was titled “Leading Your Accounting Program into the New Millennium.” I am grateful to our Annual Seminar Committee, co-chaired by Helen Gernon and Finley Graves, for structuring such an outstanding learning experience. I also am grateful to our New Chairpersons’ Seminar Committee, chaired by John Cumming, for its fine work. Some of our members who have been department chairs for several years tell me that they attend the new chairpersons’ seminar every year just to get new ideas.



As I mentioned at our business meeting on February 7, Jim Hood of the University of Louisiana at Monroe (formerly Northeast Louisiana State University) has agreed to write a paper on the history of our group and have it ready by the time of our next Annual Seminar. Jim has been a department chair for more than 30 years and has attended each of our Annual Meetings. If you have information that might be of use to Jim in this activity, please contact him. I invite you to review our [web site](#) where you will find:

- Our bylaws
- Names of officers, committee chairpersons, and regional coordinators
- Copies of our most recent newsletters
- A summary of proposed changes in the AACSB's accounting accreditation standards, with a link to the full text of the proposed standards
- The program for our annual seminar
- The Accounting Administrator's Handbook—this handbook is a best practices guide for managing innovation and change in accounting programs. I highly recommend it to all department chairs, particularly those of you who are new to the job.
- Helpful materials related to AACSB accounting accreditation.
- Various other resources for accounting program leaders.

The APLG has always been primarily for chairs of academic accounting programs. However, we also have other types of members, and we welcome anyone who has an interest in the leadership of accounting programs to join our organization and participate in our annual seminar, which is our major activity.

Last spring, our members elected Jim Heintz of the University of Kansas to be our next president. Jim will officially become president in August at the AAA Annual Meeting in Philadelphia. This spring, Jim is structuring the APLG committees that will begin working in August 2000. If you would like to expand your service to APLG, perhaps by serving on a committee or being a regional vice president, please let Jim know right away.

The accounting education environment continues to change rapidly and shows no signs of becoming dull. Accounting educators face many challenges as we work to prepare our students for lives in the new economy.

Accounting enrollments are down nationally. The mandatory 5th year of higher education, the lack of a significant premium in starting salaries for accounting graduates, and the rigor of the accounting curriculum are just three of many factors that have been cited to explain this phenomenon. Clearly, accounting educators are not producing enough accounting graduates to satisfy the market demand. Moreover, we may not be implementing the "best" curriculum for those graduates that we are producing. To attract more people into the profession as well as into their firms, two of the Big 5 public accounting firms are in the early stages of special relationships with the master of accountancy programs at certain universities. As I write this letter, the implications of those relationships for the longer-term future of accounting education are uncertain.

When combined with the everyday challenges of the academic chair's job, today's environment offers the potential for considerable stress. I do not believe there is a single "right way" to proceed. Each school must chart a course that appears reasonable in the context of its accounting program's mission and objectives and the market for its graduates. Consistent with this

belief, the proposed new AACSB accounting accreditation standards are flexible.

I believe those accounting programs that find a good mix between general education, broad business education (“M.B.A.-like” in nature), information systems, finance, and accounting (even including debits and credits) are likely to be the most successful in today’s market. My first choice is to create this mix within the context of 150 semester-hour academic programs that include a master’s degree. I believe that graduates of these programs will be prepared for long-term careers as opposed to only initial jobs. I am concerned, though, that the market does not seem to be validating the importance of the fifth year, except perhaps in the taxation area. If 150 semester-hour programs cannot safely pass a market test (as opposed to simply a regulatory test), the consequence could be a return to 120 semester hours of required preparation to become a CPA. In fact, with our new global economy that emphasizes speed and efficiency in business and in education, this outcome may be worth a good, up-to-date discussion.

When the APLG began 25 years ago, two of the major issues were schools of accountancy and the need for prospective CPAs to have 150 semester hours of higher education. Since that time, considerable effort has focused on the question of how best to prepare accounting majors for their careers. A project is currently under way, sponsored by several major organizations, that seeks to take a fresh look at the future content and structure of accounting education. The APLG will monitor the progress of this project and participate in any meaningful way possible. I am very optimistic that accounting educators—working together to continuously improve what we teach and how we teach it—will find reasonable ways to keep the accounting major relevant to these rapidly changing, and often confusing, times.

The APLG is comprised of amiable, competent individuals who enjoy sharing ideas, commiserating about common problems, and improving accounting education. I offer a special thanks to each of you who has served the organization this year. I am happy to have the opportunity to serve as your president.

*Keith G. Stanga  
University of Tennessee  
President, APLG*

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### **Fall/Winter Newsletter Deadline**

The deadline for material to be included in the Fall/Winter 2000 issue of the newsletter is October 10, 2000.

Please send all information to me at the address below for delivery no later than that date to ensure the timeliness of the Fall/Winter issue:

Jack M. Ruhl  
Department of Accountancy  
Haworth College of Business  
Western Michigan University  
Kalamazoo, MI 49008-3805

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### **Minutes of Board of Governors' Meeting November 14, 1999 Atlanta, Georgia**

Attending: Dave Campbell, Ron Clark, Ellen Glazerman, Jim Heintz, Bob Keith, Steve Limberg, Linda Marquis, Ken Merchant, Jamie Pratt, Larry Rittenberg, Jack Ruhl, Keith Stanga.

Absent: Sam Vitosky

The Board meeting began at 10:00 a.m. on Sunday, November 14, 1999 at the Atlanta Airport Hilton, with President Keith Stanga presiding.

#### **Minutes**

The minutes from the Board of Governors meeting held August 15, 1999 in San Diego were discussed and approved. One correction, regarding the date of the next meeting of the APLG Board of Governors, was made.

#### **Treasurer's Report**

Linda Marquis presented a Treasurer's Report dated August 31, 1999. The financial position continues to be strong. The fiscal year-ending cash balance was over \$74,000, two or three times the total expenses for an entire year. Membership numbers are high, as is attendance at the annual seminar. A deficit budget has been proposed for 1999-2000, but that deficit could turn into a surplus if the committees do not spend the monies allocated to them.

### **November Meeting Time Question**

Ken Merchant raised the issue as to why the November executive committee meeting was needed. Keith Stanga explained that the meeting was traditional, and the major purpose of it was to ensure readiness for the annual seminar. In recent years, however, the Annual Seminar Planning Committee has been doing its work earlier. It was decided to discuss the need for the November meeting at a later time.

Keith Stanga presented brief news regarding the health of former president Russ Barefield. Jim Heintz then reminded the group how Keith Stanga and Dave Campbell stepped up admirably to fill the role vacated by Russ. Many thanks are due to both of them.

### **Newsletter**

Jack Ruhl presented a newsletter report. He discussed some new features of this issue, such as "Top 10 Things to Keep Your Dean Happy." He also discussed ideas for future issues, such as notices of published articles that should be of interest to department chairs. Jamie Pratt suggested interviews with the chairs of successful departments. Steve Limberg suggested an article on the use of advisory boards. Ellen Glazerman followed up that idea with a suggestion for an interview with an advisory board member. Jack will approach some people at the Annual Seminar to ask for help with some of these ideas.

Dave Campbell suggested worrying about the timing of the fall newsletter, in particular making sure it came out on a timely basis, because this issue was a primary announcement for the February seminar. Bob Keith raised a question about the availability of Saturday night rooms at the Las Vegas Flamingo Hotel. Keith Stanga said rooms are available, but he suggested getting reservations in early.

### **Annual Seminar**

Keith Stanga passed out the schedule for the annual seminar. He described the Sunday preseminar workshops, the new chairs' forum, and the schedule for the main seminar. He highlighted, in particular, the four-hour leadership workshop on Monday morning and asked for input on desired content for that. Keith provided a list of challenges accounting department chairs face that he planned to send to the leadership workshop leaders. Several others provided suggestions for supplementing that list. Keith said he would pass the ideas on to Finley Graves and Helen Gernon, organizers of this session.

The registration fee for second and subsequent registrants from the same institution has been cut in half to \$90. Jim Heintz asked how we inform nonmembers of this special pricing. Keith explained that the APLG is relying on the department chairs to encourage the participation of others. Several people suggested that a special signal, perhaps multiple copies of the program brochure, should be sent to department chairs to emphasize the point that the APLG values the participation of multiple people from each university.

Keith also pointed out that this is the 25th Anniversary Meeting and asked if something special should be done to commemorate that anniversary. Ron Clark suggested inviting the first APLG chair or the first APLG program chair to this meeting for a special presentation.

Keith and Jim Heintz also raised the issue of whether the APLG leadership values recording the history of the organization. Keith has a box of historical documents that has not been inventoried. Further, it was noted, some of the people involved in the early years of the organization are near retirement or recently retired. It was decided to explore the recording-of-history issue on an iterative basis. The start will be to contact the accounting historians group to see if this group can recommend a professor or student assistant to look through the historical documents. After that it will be decided whether to proceed further with this project.

### **AAA Benchmarking Project**

Keith noted that the benchmarking project is underway, and the APLG is assisting the AAA. The first questionnaire has been sent to department chairs. It is due back to the AAA December 31, 1999.

### **Work with Regions**

Keith explained that work with regions has been a problem area. Things seem to "slip through the crack." In San Diego, Keith and Jim Heintz held a meeting with some regional vice presidents. Although all regional VPs were invited, most did not attend this meeting. Keith suggested that communications with regional vice presidents need to be improved. Ellen Glazerman suggested that a written set of instructions be prepared and sent to all new regional vice presidents.

A discussion ensued as to whether the regional vice president role should be continued, as interest in AAA regional meetings is waning. Jim Heintz showed in the by-laws that the regional vice presidents are listed, in one place but not another, as being part of the board of governors. This needs to be clarified. He also suggested that this issue of the role of regional vice presidents and the continuance of the role should be discussed in conjunction with a discussion of the strategic plan.

### **APLG Web Site**

Keith passed out a hard copy of the APLG home page. The web site is maintained by the AAA. He wanted to remind everybody that it exists and that it contains considerable information. Steve Limberg suggested that the membership should be reminded of the web site, both at the annual seminar and in the newsletter.

### **Strategic Plan Update**

Keith passed out a one-page strategic plan summary (dated February 1999). Jim Heintz led the group in a discussion of the plan. He asked for clarification

of the action item “Sponsor workshops for key administrative staff.”

It was decided to change the item to read something like “Sponsor workshops for key leadership personnel.” Jim Heintz will work on the exact wording. It was decided that the item “Compile/maintain a resource book of benchmark practices” was now redundant with a new item calling for active participation in AAA’s benchmarking study. This item will be removed from the list of action items in the strategic plan.

Jim Heintz asked whether there should be an action item aimed at having the APLG attract people to the academic leadership field, to identify good potential leaders and to help them develop their talents. He also suggested the possibility of having an award for an outstanding department chair of the year. Larry Rittenberg suggested that the role of the APLG should not be to attract people to the department chair job, that people have their own motivations for taking these jobs. The role should be to develop people’s skills once they have assumed these positions. Dave Campbell suggested that an award might better be given to a nondepartment chair who had made a leadership contribution. Keith pointed out that encouraging nondepartment chairs to attend the APLG annual seminar was addressed at the people development concern. Ron Clark pointed out that the AAA has awards for outstanding accounting educators, and department chairs are eligible for these awards.

Jim Heintz asked if the APLG should develop a profile of the responsibilities of department heads. He observed that department chairs’ responsibilities vary considerably across different institutions. He also asked if it would be worthwhile to develop a profile of reward packages, which also vary across institutions. Ensuing discussion led to an agreement that multiple department chair profiles exist and that the APLG could and should serve the chairs’ different needs and that an intuitive understanding of these differences already exists. Jack Ruhl noted that the AAA benchmarking study will provide some data regarding differences among departments and that the AAA could be pushed to provide more or different questions in their survey.

Jim Heintz asked if the APLG should be concerned about overlap with the FSA conference. Dave Campbell and Keith Stanga noted that efforts had been made to try to combine the APLG and FSA annual meetings but that the FSA leadership was not interested in that idea. It was decided to have Jim try another overture to the FSA.

Jim Heintz pointed attention to four uses of the word “survey” in the strategic plan summary document, but no surveys have ever been done. It was decided to have Jim propose wording changes that eliminate the need to conduct surveys. This issue will be discussed again at the February meeting.

Jim asked whether the “Assess education implications of AICPA changes” should be amended to focus attention on CPA exam content changes. It was

decided that the original item included the CPA focus. Instead, it was decided to broaden this item to encompass changes taking place at all accounting-related professional organizations, which includes the IMA, IIA, FEI, and accounting firms.

### **Committee Reports**

Bob Keith reported on the work of the Accreditation Committee. The major activity has been informing accounting unit leaders of the proposed changes to the AACSB accounting standards.

Linda Marquis had nothing to report from the Administrative Support Committee.

Dave Campbell had nothing to report from the Faculty Development Committee.

Larry Rittenberg and Ellen Glazerman asked for a charge for the Practice Involvement Committee. Keith discussed the historical purpose of this committee, but he agreed that this committee may now be redundant with a Practice Involvement Committee now being run by the AAA.

Dave Campbell reported that the Nominations Committee has started getting input regarding good candidates for positions for next year. The slate of officers will be announced at the February meeting.

### **Future Meeting Sites**

The normal rotation of meetings suggests an annual seminar in the Midwest in 2001. The 2001 FSA meeting will be held in San Antonio, which is a possibility if a joint meeting could be arranged with FSA. Failing that, it was decided to get out of phase with FSA and move the 2001 meeting to the East. Jim Heintz will discuss sites with Dee Strahan.

### **Other Business**

Keith Stanga asked for ideas for what the APLG should do that is not currently being done or about what should be discontinued.

The meeting was adjourned at 2:55 p.m. The next meeting of the APLG Board of Governors will be held from 10:00–1:00 on February 6 in Las Vegas in conjunction with the APLG Annual Seminar.

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### **Minutes of Board of Governors' Meeting February 6, 2000 Las Vegas, Nevada**

Attending: Dave Campbell, Ron Clark, Ellen Glazerman, Jim Heintz, Bob Keith, Steve Limberg, Linda Marquis, Ken Merchant, Jamie Pratt, Larry Rittenberg, Jack Ruhl, Keith Stanga, Sam Vitkoski.

Absent: none

The Board meeting began at 10:00 a.m. on Sunday, February 6, 2000 at the Flamingo Hilton with President Keith Stanga presiding.

#### **Minutes**

The minutes from the Board of Governors meeting held November 14, 1999 in Atlanta were discussed and approved.

#### **Treasurer's Report**

Linda Marquis presented a Treasurer's Report dated December 31, 1999. The cash balance of \$91,940 is healthy, up \$17,000 from a year earlier. Not all the Annual Meeting registrations were recorded by the end of December, so the cash balances were expected to be even higher a few months later. Dave Campbell explained that the higher cash balances are due to several factors, including higher membership, higher attendance, and lower expenses (e.g., cessation of faculty salary survey).

## **Newsletter**

Jack Ruhl presented a newsletter report. He described some article possibilities for the next issue. He mentioned that Harcourt College Publishing has inquired about advertising in the newsletter. That led to a discussion as to whether the newsletter should have advertising and, if so, what the rate should be. It was decided to publish ads and to talk to Craig Polhemus about the cost of producing ads and about the rates charged by other AAA publications. Jim Heintz asked if the spring newsletter should solicit interest in serving on APLG committees. It was agreed that it should. Officer nominations for 2001–2002 should be solicited in the fall newsletter. The deadline for material for the Spring 2000 newsletter is around March 15. The issue is expected to be delivered to the membership in early May.

## **Annual Meeting**

Keith Stanga praised the Planning Committee, headed by Helen Gernon and Finley Graves, for designing an excellent program, and Dee Strahan for setting up excellent meeting arrangements. It was expected that the final registration count would be around 200. Thirty people had preregistered at the reduced rate offered to second and subsequent attendees from a single institution.

## **25th Anniversary of APLG**

The 2000 APLG meeting is the 25th such meeting. Jim Hood has assumed control of the APLG archives and will prepare a paper on the 25-year history of the APLG. The paper will be available at the APLG meeting next year. Decisions about how to publish or otherwise distribute the paper (e.g., web site) will be made after the paper is prepared.

## **Strategic Plan Update**

Jim Heintz passed out a copy of the February 1999 Strategic Plan Summary. He suggested some wording changes. One was to add a bullet point worded something like, "Sponsor workshops for current and prospective accounting program leaders" to replace the item "Sponsor workshops for key administrative staff." He noted that nothing in the existing document captures the need to attract people to the field. This change was approved.

Jim also wanted to broaden the bullet point stating, "Assess education implications of AICPA changes." He noted that the educational issues are broader than the AICPA. It suggested instead "Assess changes in the accounting profession and in certification exams." This change was approved.

Jim also suggested that APLG spend some time on this second issue because considerable confusion currently exists about the role of accounting education in a changing world (e.g., four-year vs. five-year programs). Ellen Glazerman explained the mission and activities of the AAA/AICPA/IMA Focus Groups that are currently looking at this issue. The group agreed that the APLG should be actively playing a role in this area (e.g., making sure the

issue is part of the Annual Meeting program, assembling groups of practice partners and controllers to provide input, strengthening the links with the Focus Group effort).

Jim also suggested adding a bullet point "Facilitate communications and cooperation among professional and academic organizations with similar missions and objectives." There are organizations doing similar things as APLG (e.g., FSA) and should coordinate its efforts with them. This addition was approved.

### **2001 Annual Meeting**

Dee Strahan reported that some of the hotel prospects for the 2001 Annual Meeting have been slow to respond to requests. She is considering hotels in Fort Lauderdale, Daytona Beach, and Tampa. Jim Heintz (2000–2001 President) expressed a preference for Fort Lauderdale. Everyone is still planning on having the meeting in the early part of February. Dee expected to have a full set of information about prospects soon.

### **Committee Reports**

Bob Keith reported on the work of the Accreditation Committee. He passed out a sheet that provides a response to a resolution by WACSB to AACSB suggesting a cessation of accounting accreditation. The APLG committee response supported the continuation of accounting accreditation.

Linda Marquis reported that some members (e.g., Jim Scheiner) of the Administrative Support Committee are frustrated because the AAA benchmarking project is taking over the function of the committee. Perhaps there is no continuing role for this committee. However, the original intent was to conduct a survey of employers. AAA seems uninterested in this, so this survey is a possible committee project.

Dave Campbell reported that the Faculty Development Committee will meet during the APLG Annual Meeting or soon thereafter. They will work on developing a charge to be presented in August.

Larry Rittenberg reiterated his call for a charge for the Practice Involvement Committee. He suggested that there might be a way to build on what AAA is doing in this area, rather than to replace it. Jim Heintz suggested that this committee might be a device to tackle some of the communication items in the strategic plan. It was agreed that Larry Rittenberg and Ellen Glazerman would develop a tentative plan for committee activities and will send it to Jim Heintz before the AAA Annual Meeting in August.

Dave Campbell reported that the Nominations Committee has proposed a slate of officers for the 2000–2001 election ballot. This ballot will be distributed to members in the normal spring time frame.

### **Other Business**

Keith Stanga asked for ideas about things that the APLG should do that are not currently being done. He noted that the section's excellent financial position puts it in a position to support other activities. Keith asked if APLG might do something to develop department chairs—e.g., a session at the Annual Meeting or on Sunday before the Annual Meeting on, for example, e-commerce or transitioning to/from a department chair's job. The APLG could bring someone in from the outside to help (and have to pay an honorarium). Jim Heintz asked whether, if some committees met in person rather than doing things by phone and mail, would they be more productive? Dave Campbell suggested that it might be worthwhile to bring the regional vice presidents to the November meeting to make them more informed and engaged. Linda Marquis suggested that distance education was a big topic—how to develop an online course. The APLG could bring in a speaker focused on corporate training, which often uses online pedagogies. Ellen Glazerman suggested a topic related to how accounting departments should begin to invest in the future (e.g., hardware, structures, people).

#### **Next Meeting Date**

The meeting was adjourned at 12:50 p.m. The next meeting of the APLG Board of Governors will be held at AAA Annual Meeting, from 10:00 a.m.–1:00 p.m., on Sunday, August 13.

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### **Building Relationships for Effective Fund-Raising by Ellen Glazerman**

When talking about the new millennium and the relationship between academia and the business world, we talk mostly about the pace of change. There are, however, many things that do not change. One is the need to secure private funding in support of academic initiatives. The primary way to encourage gifts (a key component of private funding) is through building personal relationships. The difficulties come in finding the time and developing the techniques to do that successfully.

The fundamental model for successful development work is simple. Where the needs of the donor are congruent with the needs of the institution—there is a gift. Donors have needs that are diverse and often deeply felt. Likewise, academic institutions have needs that are important and raise passions among academic stakeholders. Each party can focus on their own needs list. However, a successful gift and an ongoing relationship occurs when the needs overlap. The key to fund-raising is to understand the different kinds of donors (individuals, corporations and foundations), and then establish an open and honest relationship such that each party is aware of and interested in the needs of the other and is constantly looking for areas of overlap.

Donor needs are not always apparent or stated directly. It could be the “need” is not a need to make more e-commerce training available but, instead, a personal need to memorialize a loved one or “pay back” a good

deed done for the donor. These needs might be filled by naming opportunities or creating scholarships for financially disadvantaged individuals. The needs of the individual can usually be ascertained by in-depth conversation about the things that are most important to her or him.

Institutional donors (corporations and/or foundations) tend to have needs that are a bit more complicated but take less time to determine. Institutions that are not the funding arm of an individual are usually looking for an opportunity to invest in something that has a strategic tie to their business and mission. There is often less interest in providing naming to an ongoing endowment project because endowments by definition are somewhat static because they are created in perpetuity. Businesses today are defined by their ability to change quickly in response to the marketplace. If funding is to follow that strategic aim, it often will be programmatic, current, and renewable. This provides flexibility to both the academy and the donor.

The advantage of working with corporate donors is that they are usually very willing to share their mission and strategy. By doing so, they are identifying their needs. As the development team identifies areas of overlap and investment, they can also raise the interest in your institution among the alumni and others within the corporate donor organization. This should result in individual gifts, volunteers looking for opportunities to get involved, and potentially other gifts (besides corporate contributions) becoming available.

Foundation donors are often looking to provide seed money or opportunities to create “branded” programs. They, too, are looking for a tie to their strategy and mission. These missions are usually available online, in their literature, and in books on funding. The donor expects that the development team will take the time to explore areas of overlap before asking for the gift.

Like corporate donors, foundations almost always expect the academic institution to provide metrics regarding the “success” or return on their investment. With proper stewardship, relationships with these organizations are often ongoing. They can work in true partnership with you as they often have a variety of resources (money, leverage, relationships, people, technology, etc.) and can pull from multiple budget lines to support the projects that are most aligned with their needs. Today’s organizations look to be fluid and flexible in their funding and relationship management activities.

Partnership, often an overused word, is a key tenet of strong relationship management. It involves listening, respect, and co-development of ideas. This should ignite the excitement around your priorities and the donor’s ability to meet your needs. This, then, gets at the issue of time. If the donors are providing key resources for your most important initiatives, the time you spend is time that has direct benefit to you and your department. Cultivation, finding the donors who are interested in your program, is more hit-and-miss. However, if you are intent upon learning of their interests and sharing information about your own, it should be time well spent.

Relationships do not happen by themselves. Your entire team, faculty, administrators, and students should help the university build and strengthen relationships. It keeps everyone focused on investment in the academic program and by talking up your strengths, should serve to keep your energy and enthusiasm high.

There are a number of frustrations inherent in development work. There are the gifts you work on for years and years with no results. Also, there are days when significant gifts arrive with seemingly no work or advance notice. The business of development is a process that involves a pipeline of relationships and requests. It involves cultivation, strategy, and stewardship. We all bear the fruit of those before us and we, in turn, do our part for our successors. In the end, the gifts go to our institutions, not to us. We are the stewards not only of past gifts but of the future gifts and of the institutions we serve.

Enjoy the successes, the relationships, and the challenges. Good things seem to come to those who do good work.

*Ellen Glazerman is National Director of Campus Recruiting, Director, the Ernst & Young Foundation, and a member of the Executive Committee of the American Accounting Association.*

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### Call for Committee Members

APLG Committees for 2000–2001 are currently being formed. If you have interest in serving on a committee, please contact James A. Heintz, President-Elect of the APLG:

James A. Heintz  
Division of Accounting & Information Systems  
School of Business  
University of Kansas  
Lawrence, KS 66045-2003  
Phone: (785) 864-4568  
Email: [jheintz@bschool.wpo.ukans.edu](mailto:jheintz@bschool.wpo.ukans.edu)

The committees and their objectives are as follows:

#### **Accreditation Committee:**

To consider accreditation matters as they affect the APLG membership. Make recommendations to the Board of Governors regarding accounting accreditation matters, and make recommendations to the Accreditation Vice President to take to the AACSB when authorized to do so by the President on behalf of the APLG. Act as liaison between the APLG and the AACSB in accreditation matters of accounting programs.

#### **Administrative Support Committee:**

To identify concepts, processes, techniques, practices, and procedures that are considered benchmarks or standards of practice, and that are of value to

administrators of accounting programs. Communicate these to the membership of APLG.

**Annual Seminar Committee:**

To develop and coordinate all aspects of the Annual Seminar, including the new chairpersons' program. A primary objective is to have a seminar that addresses issues unique to academic accounting administrators and does not overlap the content of other meetings attended by these individuals.

**Newsletter Committee:**

To edit and oversee the production and distribution of a fall and spring newsletter for the APLG membership.

**New Chairpersons' Forum Committee:**

To plan and conduct the new chairpersons' program held in conjunction with the Annual Seminar.

**Accreditation Support Committee:**

To maintain and enhance a toolkit that will help accounting department chairs prepare for successful accreditation visits, and build continuous improvement processes into their programs. It is expected that one or more successful self-study reports will be included in the kit as models. The committee should also examine web sites such as the AACSB's that should be linked to the existing APLG toolbox site.

**Nominations Committee:**

To assist the Board of Governors in determining the leadership of the APLG.

**Practice Involvement Committee:**

To develop and implement recommendations designed to extend and enhance the involvement of accountants from public practice, industry, and government in the activities of the APLG.

**Strategic Planning Committee:**

To review APLG strategic plan and by-laws and bring recommendations for revisions to the Board of Governors and/or the membership.

**Leadership Handbook Committee:**

To update the new chairs handbook looking at additions to the existing document that will reorient the focus of the handbook toward academic leadership (e.g., suggested readings or web site locations that may be of interest to accounting program leaders.)

**Faculty Development Committee:**

To develop and recommend a strategy for faculty development activities to APLG Board that will be proactive in nature and complement the strategy of the AAA and other organizations who have traditionally supported faculty

development activities.

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### New Administrators of Accounting Programs

The following new administrators have been reported to the Editor since the Spring/Summer issue:

**College/University**

Georgia State University  
Moravian College  
Northern Arizona University  
Northern Illinois University  
University of Kentucky  
University of Maryland University College  
University of Montana  
Virginia Union University

**Department Chairperson/  
School Director**

Jane F. Mutchler  
John D. Rossi, III  
Lawrence A. Mohrweis  
Gregory A. Carnes  
Michael Tearney  
Brian C. Loughlin  
Gary A. Porter  
Godwin O. Seshie

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 APLG members to:

Jack M. Ruhl  
Western Michigan University  
Department of Accountancy

Name of New Administrator:

Title:

School:

Address:

Email Address:

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American  
Accounting  
Association

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# Accounting Programs Leadership Group

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## NEWSLETTER

Spring/Summer 2000

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### APLG 2000 Annual Meeting



APLG Board of Governors gets down to work. Seated left to right: Keith Stanga, Larry Rittenberg, Jim Heintz, Jamie Pratt, and Steve Limberg.



Larry Rittenberg, Linda Marquis, and Dee Strahan consider possible future sites for APLG meetings.



Susan and Peter Glaser illustrate a conflict situation between a department chairperson and a faculty member.



Participants employ conflict resolution techniques presented by Susan and Peter Glaser.

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# Accounting Programs Leadership Group

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## NEWSLETTER

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### **Accounting Accreditation Standards Revisions Resoundingly Approved**

Doyle Williams, 1999–2000 Chair of the AACSB Accounting Accreditation Committee, recently announced the approval of proposed accounting accreditation standards revisions. The AACSB Board of Directors unanimously approved the standards in March. Accredited accounting program administrators and deans resoundingly approved adoption of the proposed revised standards in a recent mail ballot. This action culminates several years of effort by the Accounting Accreditation Committee as well as many constituent groups.

The new standards are accessible on the Internet at [aacsb.edu/draft/stds.htm](http://aacsb.edu/draft/stds.htm) and will be published later this year. These revisions are to be effective for self-evaluation reports to be submitted in 2001, unless an institution chooses earlier adoption. Information on implementation and training related to these standards revisions, to be developed under the oversight of the 2000–2001 Accounting Accreditation Committee, will be provided later this year.

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# Accounting Programs Leadership Group

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## NEWSLETTER

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### **2000 ABO Research Conference October 6–7, 2000 Chicago, Illinois**

The Accounting Behavior and Organizations section of the American Accounting Association invites you to attend and participate in the 2000 ABO Research Conference. The Conference will be held on Friday and Saturday, October 6–7, 2000 in Chicago, Illinois. Final registration details will be available in future editions of the *ABO Reporter* and *Accounting Education News*.

#### **Call for Papers**

Academicians, practitioners, and doctoral students are invited to submit research papers for possible presentation at the meeting. Papers in all areas of behavioral accounting will be considered. Theoretical papers and papers based upon empirical research are appropriate. Diverse methodologies are encouraged, including field, experimental, and critical research. Replications and extensions of previously published studies will be considered. Special consideration will be given to papers that are creative, that address relevant problems, and that possess interdisciplinary insights.

#### **Call for Participants**

Persons interested in serving as paper reviewers, paper discussants, or session chairs should send a letter or email with name, position and affiliation, complete address, telephone number, email address, and areas of interest to Professor Tim Fogarty, Case Western Reserve University at the

address below.

### **Conference Facilities**

The Conference will be held at the Palmer House, a charming “old-world” hotel in the Loop in Downtown Chicago. This location will make it easy for everyone to get there. Train transportation to the front door of the hotel is available from both Chicago’s airports—O’Hare and Midway. For most attendees, the Chicago location also means reasonably priced and convenient flights. Chicago offers a vast array of entertainment possibilities. A large selection of restaurants is within walking distance. Perhaps the Chicago Cubs or White Sox will be in the World Series! The architecture of the downtown area is itself incredible. The weather should be pleasant. Experienced Chicago people will tutor the novices in the joys of this city.

### **Guidelines for Submission of Papers**

1. Papers should not have been published prior to the conference.
2. Four copies must be submitted. The four copies should not contain any author identification.
3. The cover page should indicate the following information: a. Full names of authors b. Position and affiliations c. Complete address d. Telephone and fax numbers
4. Papers should be prepared according to the reference and footnote guidelines of the American Accounting Association (see Behavioral Research in Accounting).
5. Papers accepted for presentation may, at the option of the author, be considered for publication in Behavioral Research in Accounting (BRIA) or Advances in Accounting Behavioral Research (AABR). Authors should indicate at the time of conference submission if the paper should also be considered for journal publication. Authors should indicate if they would like the paper to be considered for publication in BRIA, AABR, or both journals. Papers considered for journal publication will be reviewed in accordance with the review procedures for the selected journal.
6. Papers should be sent to Professor Tim Fogarty, Case Western Reserve University (see below).

### **Important Dates**

#### **May 30, 2000**

Final date for submission of papers and notice of participant’s interest. Nonrefundable submission fee for papers is \$50, payable to AAA/ABO. First paper’s submission fee applies toward registration (see below).

#### **June 30, 2000**

Notification of acceptance of papers.

**September 5, 2000**

Deadline for conference registration. Early registration fee is \$215 (\$165 for submitting authors; \$65 for doctoral students). At least one author of each accepted paper must register for the conference. A registration form will be mailed to all ABO Section members and will be available on the Section's web page. Nonmembers interested in a hard-copy registration form should contact one of the conference coordinators.

**October 6–7, 2000**

Conference dates.

**Conference Coordinators:**

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## NEWSLETTER

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**Needed:**  
**Book Reviewers for**  
*Issues in Accounting Education*

Book reviews serve an important educational purpose in our discipline. They bring books to the attention of our colleagues and often help users in their adoption decisions and provide additional material to help enrich course content. As an expert in your field, your knowledge and talent are essential to the book review process.

If you are interested in reading, reviewing, and seeing your review published in a forthcoming issue of *Issues in Accounting Education*, please send your name, address, and either an abbreviated curriculum vitae or short paragraph outlining your teaching/research areas of expertise to:

Alan Reinstein  
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# Accounting Programs Leadership Group

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## NEWSLETTER

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### Accounting Programs Leadership Group 1999–2000 Officers, Board Members, and Committee Chairs

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