

Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 25, No. 1, Spring/Summer 2001

INSIDE

Minutes of Board of Governors' Meeting 11-17-00	2
Minutes of Board of Governors' Meeting 2-4-01	3
Ensuring A Bright Future for the Profession	4
Addressing the Challenge of Declining Accounting Enrollments	6
Call for Nominations	8
New Administrators of Accounting Program	9
2000-2001 Officers, Board Members, and Committee Chairs	10

Fall/Winter Newsletter Deadline

The deadline for material to be included in the Fall/Winter 2001 issue of the newsletter is Friday, October 12, 2001. 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

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President's Message

As I get older (more "seasoned"?), the years seem to disappear ever more quickly. The current one as APLG president certainly has been no exception. It feels like only yesterday that I prepared the president's message for the Fall/Winter 2000 newsletter, and now it is time to say thanks for the great support I have received and offer some concluding observations. If time flies when we are having fun, this year must have been a blast.

As usual, the high spot of the year was the annual seminar. Approximately 150 attendees gathered in Fort Lauderdale in February where the setting, weather, and program all were first rate. The lower attendance (down 20% from the previous two years) suggests that Fort Lauderdale might have been a bit too distant for some members, but those who made it were richly rewarded. The seminar evaluations have been overwhelmingly positive. Thanks to Karen Hooks and her annual seminar committee for creating an outstanding program, and to Kate Mooney and her new chairs' seminar committee for managing the equally impressive new chairs forum. Finally, thanks to Dave Wilson of GMAC and Ellen Glazerman of Ernst & Young for sponsoring the evening receptions.

Looking ahead to the coming year, our members have elected Ken Merchant to be the next president. Ken takes over officially at the AAA national meeting in Atlanta in August. Meanwhile, this spring Ken is creating the APLG committees that will commence activities at the August meeting. If you are interested in increased involvement in APLG, please contact Ken as soon as possible so that he can try to match your interests with the needs of the group.

A major reason why I have enjoyed and benefited from serving as APLG president is that it has given me an opportunity to reflect on what



Jim Heintz

we are and should be doing as program leaders. Conveniently, this newsletter provides a vehicle to share my concerns with the entire membership. Four years ago, we changed the name of the group from AAPG (*Administrators of Accounting Programs Group*) to APLG (*Accounting Programs Leadership Group*). In the Fall/Winter 1997 newsletter, Dave Campbell summarized the dominant reason for the name change: "...we can no longer deal with the issues of our chang-

ing environment as 'administrators.' We need proactive leaders who are willing and prepared to deal with the significant issues facing accounting programs." I believe we face a continuing challenge to function as *leaders* rather than as *administrators*.

What is the difference between these two roles? My recent reading has included Mike Moore and Mike Diamond's *Academic Leadership: Turning Vision into Reality*. According to the two Mikes: "Leadership is purposeful. It has a vision, a focus, an end in mind. Leadership operates within the framework of purpose: vision, shared values, and common cause." They further state that "leadership is about ...actively engaging people in a common cause to turn that vision into reality." In addition, "leadership is a team sport, that successful implementation of a vision is strengthened through the active engagement of an organization's stakeholders in the formulation of vision, and through empowering, energized leadership that is distributed throughout the organization." Contrast these views of leadership with their quote from John Gardner's *No Easy Victories*: "Very few of our most prominent people take a really large view of the leadership assignment. Most of them are simply

(continued on page 4)

Accounting Programs Leadership Group Minutes of Board of Governors' Meeting

November 17, 2000 • Kansas City, Missouri

Attending: Helen Gernon, Ellen Glazerman, Finley Graves, Jim Heintz, Karen Hooks, Steve Limberg, Linda Marquis, Ken Merchant, Jamie Pratt, Jack Ruhl, and Keith Stanga.

Absent: Dana Ellis, Jack Kramer, and Tom Schaefer.

The Board meeting began at 10:10 AM on Friday, November 17, 2000 at the Marriott on the Plaza with President Jim Heintz presiding.

The Board recognized Ellen Glazerman and Ernst & Young for their generous contributions of time and financial support to this APLG Board meeting.

Minutes

The minutes of the Board of Governors' meeting held in Philadelphia on August 13, 2000 were discussed and approved.

Treasurer's Report

Linda Marquis presented a Treasurer's Report dated October 31, 2000. The cash balance of \$88,870.33 is healthy and we continue to make money. GMAC still owes APLG about \$2,500 for a reception at the Las Vegas meeting. Once we have provided Dave Wilson with GMAT scores on 500 students, he will see that we receive the \$2,500. Ken Merchant offered USC's help with providing the scores. Linda reported that APLG membership numbers are down by 10% from last year. This may be due to the fact that new chairs across the country have not joined yet. Linda will explore this further and report back during the Board meeting in Fort Lauderdale.

2001 Annual Meeting

Karen Hooks reported that we are all set for the upcoming meeting. The theme of the 2001 meeting is "Working Through an Era of Confusion and Change." The meeting will be held at the Embassy Suites in Fort Lauderdale, Florida, home of the Flying L's, February 4-6, 2001. The last session on Tuesday will be a solution-oriented roundtable discussion on the AAA and what the organization should be doing. The registration fee for members will remain \$180, for nonmembers \$230 and for additional members from one school \$90. The New Chairs Program will cost \$50. The brochure for the meeting will be mailed before the December holidays. Jim Heintz will send an email alerting the members to the January 2, 2001 hotel cutoff date.

New Chairs' Seminar

Jim Heintz reported that organization for the seminar is going well.

Strategic Plan

Jim Heintz reported that the Strategic Plan was useful to him as a tool in developing his ideas about where to take the organization during his presidency. Ken Merchant, as President-Elect, reported that he had quite a different experience as he tried to use the Plan to think about his goals as President. He does not like the current strategic plan. He finds it very unusual to have the mission and goals in the by-laws of the organization. Goals are not measurable. The strategic plan does not reflect today's environment of accounting. There are too many actions listed in the summary of the plan and actions should not drive strategy. Ken will overhaul the plan (make it more user-friendly to him) and report back to the Board in February.

Committee Charges

Leadership Support Committee (LSC) and Faculty Development Committee (FDC).

The Practice Involvement Committee has been dissolved and its charges have been integrated into the LSC and FDC. Notice the new name of the LSC.

Following a discussion of possible activities of the LSC during the coming year, the Board agreed on the following charges: (1) the committee would review and update the Section's *Best Practices for Department Chairs* document, (2) identify several past accounting program leaders who have successfully returned to faculty status and ask them to develop a document that might assist other program leaders facing the same transition, and (3) explore the possibility of developing a benchmarking instrument specifically for accounting program leaders. With regard to the third charge, Finley Graves, 2000-2001 chair of the committee, agreed to approach Tracey Sutherland at the AAA and Bill Pallett at the IDEA Center at Kansas State University and request their assistance.

The Board reviewed the possible activities of the FDC and decided that its focus should be interfacing with the AAA in the faculty development arena. This committee should research what Tracey Sutherland is already doing and determine

how the APLG can help. This committee should also interface with the LSC on how to motivate faculty to get involved in the development activities of the AAA and APLG.

Newsletter

Jack Ruhl reported that future newsletters would include articles on declining accounting enrollments, how to market the accounting major, the new PricewaterhouseCoopers and Ernst & Young graduate alternatives, and achieving faculty diversity. The Board agreed that it is a good idea to continue publishing relevant articles in the newsletter. The newsletter is getting better all the time. Thanks for the good work, Jack!

Quality of Earnings Report

Jim Heintz will send an email to the membership encouraging them to respond to the AAA Quality of Earnings questionnaire.

Nominations Committee

Keith Stanga is in charge of this committee and he will announce the ballot at the meeting in February. Helen Gernon is responsible for the election process. The Board noted that the chair of the APLG Accreditation Committee should be a member of the AAA Accreditation Committee. The Chair of the FSA Accreditation Committee should be a member of the APLG Accreditation Committee. Keith will check on these.

Update on Historical Records

Keith Stanga reported that Jim Hood and Dale Flesher are putting together the historical record of the APLG and it will be available in February in working paper form.

Future Annual Meetings

The APLG Annual Meeting is always held the first Sunday, Monday, and Tuesday in February. It usually follows a pattern of being held in the eastern, central, and western United States.

In 2002, we will look for a central location. Possible locations include Austin, Albuquerque, and Santa Fe. Ken Merchant will explore these with Dee Strahan and report back to the Board.

As there was no further business to discuss, the meeting was adjourned at 3:00 P.M.

Accounting Programs Leadership Group Minutes of Board of Governors' Meeting

February 4, 2001 • Fort Lauderdale, Florida

Attending: Helen Gernon, Finley Graves, Jim Heintz, Steve Limberg, Linda Marquis, Ken Merchant, Jamie Pratt, Jack Ruhl, and Keith Stanga.

Absent: Dana Ellis, Ellen Glazerman, Jack Kramer, and Tom Schaefer.

The Board meeting began at 10:10 A.M. on Sunday, February 4, 2001 at the Embassy Suites Hotel with President Jim Heintz presiding.

2002 Annual Meeting Location

Dee Strahan reported that the 2002 annual meeting would be held February 2–5. The locations being considered are Austin, Texas; Tucson, Arizona; and Santa Fe, New Mexico.

Minutes

The minutes of the Board of Governors' meeting held in Kansas City on November 17, 2000 were discussed and approved.

Treasurer's Report

Linda Marquis presented a Treasurer's Report dated December 31, 2000. The cash balance of \$94,135.78 is healthy and we continue to make money.

At the fall Board of Governors' meeting, Linda reported that APLG membership numbers were down by 10% from last year. As Linda explored this further she discovered that there are problems at AAA headquarters in Florida with tracking members who do not automatically pay their dues with the AAA annual meeting registration fee. The Board agreed that AAA headquarters should monitor APLG dues and membership. The following solution was recommended: Compare the member list from 1999 to the current list of members; then send a dues notice to anyone who does not appear on our current list.

Since members pay a lower registration fee for the APLG annual meeting, AAA should compare the registrant's registration fee to the APLG member list to be certain that the correct fee was paid.

We also agreed that our newsletter would include information on how to join the APLG.

2001 Annual Meeting

Jim Heintz reported that registrations for the annual meeting totaled about 150, which is down from prior years' registrations of 180–200.

Nominations Committee

Keith Stanga announced the following ballot of nominees for 2001–2002.

APLG List of Nominees for 2001–2002

President-Elect Linda Marquis, Northern Kentucky University

Accreditation Vice President Philip Reckers, Arizona State University

Treasurer Kate Mooney, St. Cloud State University

Board Member Mark Chain, Deloitte & Touche

Board Member Jane Mutchler, Georgia State University

Board Member Richard Kochanek, University of Connecticut

Regional

Vice Presidents:

Mid-Atlantic Region Mary Dove Myers, Shippensburg University

Northeast Region Saeed Roohani, Bryant College

Ohio Region Timothy Schultz, Tiffin University

Southeast Region Ruth Epps, Virginia Commonwealth University

Midwest Region James Moon, Illinois State University

Southwest Region Richard Pitre, Texas Southern University

Western Region Judy Ramaglia, Pacific Luthern University

Nominating Committee Member Richard Tabor, Auburn University

Nominating Committee Member Frances Ayres, University of Oklahoma

Nominating Committee Member Dale Martin, Wake Forest University

Helen Gernon is responsible for the election process.

Leadership Support Committee

The Board of Governors developed the following charge for the Committee at its November 2000 meeting in Kansas City: (1) to review and update the APLG's Accounting Administrator's Handbook, (2) to develop a new section for the Handbook (or, alternatively, a new document) that might provide advice for program leaders leaving administration and returning to faculty status, and (3) to approach Craig Polhemus and Tracey Sutherland at the AAA about developing a benchmarking instrument for program leaders distinct from the AAA's benchmarking instrument for accounting programs.

Finley Graves, Chair of the Committee, reported that Bob Smith and Gerry Lobo had agreed to review and update the *Administrator's Handbook*; that Ron Huefner and Dick Pitre had agreed to work on the document to provide advice for program leaders leaving administration and returning to faculty status; and Finley Graves and Pete Dillaway were working on the possibility of a benchmarking instrument for program leaders. With regard to the latter project, Finley had contacted Bill Pallett at the IDEA Center at Kansas State University about the project. (Bill had worked with Tracey Sutherland on the AAA's accounting programs benchmarking project.) Bill provided Finley with several instruments developed for program administrators in general, although they were not benchmarking instruments *per se*. Bill suggested that they might provide a starting point. Both Tracey and Bill questioned the need for a separate benchmarking instrument for accounting program leaders in light of the newly and extensively revised instrument for accounting programs. Finley and Pete planned to review the revised accounting programs instrument with Tracey and Bill's comments in mind.

Faculty Development Committee

Jim Heintz reported for Mo Sarhan that his committee would meet in Fort Lauderdale to discuss and further-along their activities for the year.

Accreditation Committee

Jim Heintz reported that Jack Kramer had no report. Some discussion ensued around developments at the AACSB. Jim Heintz volunteered to get updated information on the definition of relevant professional experience and what it means to be professionally qualified.

Newsletter

Jack Ruhl began his report by showing off the new APLG digital camera! Future newsletters will include an article by Bea Sanders on the AICPA client-demand study, an article on declining accounting enrollments, and an article on the new PricewaterhouseCoopers and Ernst & Young graduate alternatives. Jack will continue to decide which calls for papers and conference announcements to publish. Publishing

(continued on page 4)

APLG Minutes of Board of Governors' Meeting

(continued from page 3)

a call to sign up for APLG committees in the newsletter will be too late for Ken Merchant to make committee assignments, so Ken will have the AAA send an email to APLG members with the information. Jack continues to do a great job with our newsletter. Thanks for the good work, Jack!

Quality of Earnings Report, GMAC, Etc.

Jim Heintz sent an email to the membership encouraging them to respond to the AAA Quality of Earnings questionnaire.

GMAC will sponsor a \$2,500 reception at our annual meeting.

Strategic Plan

There will be a strategic planning session in Chicago (at the airport) this spring. We will invite a representative from the AACSB (Jane Rubin), FSA (Finley Graves), AAA (Craig Polhemus), AICPA (Bea Sanders) as well as the APLG Board of Governors. Larry Scott of PricewaterhouseCoopers will be asked to facilitate.

As there was no further business to discuss, the meeting was adjourned at 1:00 P.M.

President's Message

(continued from page 1)

tending the machinery of that part of society to which they belong. The machinery may be a great corporation...or a great university. They may tend it very well indeed, but they are not pursuing a vision...."

These passages can provide insight into the difference between the leader and the administrator. When we work to develop and promote a vision, to engage our colleagues in a common cause to achieve that vision, and to involve internal and external stakeholders in our efforts, we are functioning as leaders. In contrast, when we are only tending the machinery, we are functioning as administrators. As program *leaders*, we need to strive to be more of the former and less of the latter.

In conclusion, I want to thank the members of the board for their support during my year as president. You helped me see more clearly the need to be a leader and not just an administrator. I strongly encourage anyone who desires to be a leader to become more involved with APLG. There are great people in this organization.

Ensuring A Bright Future for the Profession

By Mark E. Friedman, National ABAS Director of Recruiting,
PricewaterhouseCoopers LLP

Recently, the accounting profession has had some disappointing news. In just the past five years, the number of accounting degrees awarded fell by 20% to 48,000, according to an annual AICPA study titled, "*The Supply of Accounting Graduates and the Demand for Public Accounting Recruits.*" In an August 2000 study by accounting professors Steve Albrecht and Bob Sack, "*The Future of Accounting Education: Strategic Thinking About the 21st Century,*" over 80% of college accounting faculty members interviewed believe that the quality of students pursuing accounting degrees has also declined since 1995.

Why are top students giving the profession the cold shoulder? The reasons are varied and complex: The profession's image, possibly the 150-hour requirement, and the compensation for new hires, among others. In response, PricewaterhouseCoopers is committed to working with academics, the other Big 5 firms, and industry organizations to present an accurate, appealing portrait of the accounting profession.

Our industry needs to address, head-on, the issues that are deterring students from pursuing accounting careers. Our firm is focusing on three areas: facilitating interaction among high school and college students and our promising staff members with a few years of work experience to help "sell" the profession; supporting faculty efforts to incorporate topics that are timely and relevant to today's students into accounting education; and collaborating with the other Big 5 firms and industry associations on how to overcome the profession's current challenges.

Interacting with High School and College Students

It's never too soon to introduce students to the possibilities that an accounting career offers. In the next few weeks, PwC will begin participating in Making College Count, a program that introduces high school seniors to different undergraduate offerings. We will dedicate nearly \$1 million in time and money to sending 50 of its brightest senior associates (who have been with the firm for three to four years) to high schools throughout the country to talk about their experiences in the accounting profession and to promote accounting as a career. The senior associates selected to participate in the program will receive special training and will devote a combined 3,000 hours to this effort. In this way, PwC hopes to encourage more students to seek out accounting degrees.

If seeing is believing, there may be no better way to dispel accounting profession myths than by serving up living proof to the contrary. By sending guest speakers from among our brightest senior associates, students will see someone they can relate to and become more receptive to the message that accountants don't sit at their desks "counting beans." One of the most important points our presenters will drive home is that accounting is, above all else, people-oriented. If students understand that accountants are not just doing bookkeeping but are deeply involved in the larger business issues of concern to their clients, it will be easier to make the point that the profession offers numerous paths to success.

At the same time, through this exposure to some of our rising stars, there is good reason to feel that students will better understand that accounting itself depends upon teamwork. This means that for new accountants, hands-on experience begins immediately, as does coaching and mentoring by more senior team members. This is also an advantage over other professions, in which newer members are basically left on their own to build a future. PricewaterhouseCoopers, and other accounting firms, place a great deal of emphasis on teamwork; this is the best way to ensure that new staff members receive the attention they need for professional development and maintain a healthy balance between professional and personal life.

Our staff members will also have the opportunity to share another important fact about accounting: It is one of the most stable, enduring, and dynamic professions in the world. After all, accounting has been among the first, if not the first, profession to adapt to new and changing business environments for the past 150 years.

(continued on page 5)

Ensuring a Bright Future for the Profession

(continued from page 4)

Supporting Faculty Efforts to Incorporate Timely and Relevant Topics

Attracting more of the best and the brightest can also start with the first college accounting class. No matter what other business majors students may be considering, the introductory accounting class is a core requirement in many curricula. And herein lies a distinct advantage: Accounting 101 can become a tool for grabbing and maintaining student interest by incorporating current, relevant topics into the basic subject matter of the class. PricewaterhouseCoopers is prepared to help educators by gathering their ideas and to develop and then provide materials for class use. In addition, the Firm would also like to offer professors the opportunity to introduce students to the profession through the first-hand accounts of our most promising senior associates by using them as guest lecturers.

Uniting Professionals to Reinvigorate the Profession

PricewaterhouseCoopers is actively participating in joint efforts with other Big 5 firms and industry associations to bring top students into the profession. The Firm is working with other key industry stakeholders to form an umbrella group of representatives from the Big 5, the AICPA, the AAA, and the IMA to address the image of the profession and the problem of declining enrollments. PwC partner Brent Inman will be participating in the umbrella group.

Two issues in particular must also receive attention. The first is the 150-hour requirement, which the profession needs to study and evaluate in light of the enrollment decline. Second is compensation. This is far more complex than just looking at individual firms' starting salaries. Here, one of the keys will be shifting student focus from immediate to long-term prospects, which strengthens accounting's allure. Attracting the best and the brightest is a complicated challenge, but it is important that we all work together to address it.

APLG MEMBER SAVES CHOKING VICTIM

While in Fort Lauderdale attending the February APLG Annual Seminar, Greg Carnes of Northern Illinois University came to the aid of a choking victim. Greg was having dinner with a friend at a steakhouse when a woman patron at a nearby table began shouting for help for her male companion, who was choking on a piece of steak and unable to breathe. Another woman patron in the restaurant with a medical background attempted without success to perform the Heimlich maneuver on the man. Greg immediately stepped in and repeatedly performed the maneuver until the piece of steak was dislodged. The man was able to breathe normally and even finished his meal.

In spite of all the excitement, Greg kept his cool and even maintained a sense of humor. After the breathing obstruction was dislodged, the grateful man insisted on paying for dinner for Greg and his friend. Greg accepted his offer, then turned to his friend and whispered, "Be sure to order dessert."

Congratulations to Greg for his lifesaving efforts!

CALL FOR PAPERS

Issues in Accounting Education

Special Edition on Quality of Earnings

The American Accounting Association requests submissions to be published in a special edition of *Issues in Accounting Education*. The submissions must address some aspect of earnings quality and may be in financial accounting, managerial accounting, international accounting, auditing, systems, or tax. The format of submission is open. Papers may take the form of descriptions of class projects, games, cases, or other types of educational resources. Instructional resources designed for any level, sophomore through graduate, will be considered. The overriding requirement is that the reader will be provided with ideas or materials about the quality of earnings that he or she can take into the classroom.

Walter Teets, Gonzaga University, will serve as special editor for this issue. Publication date for the special edition will be May 2002. To be guaranteed consideration, submissions must be received by September 30, 2001. Papers submitted expressly for the special edition should so state in the cover letter and need not be accompanied by a submission fee. All other policies and procedures as outlined in the journal will apply.

Submissions should be sent to:
Thomas P. Howard
Culverhouse School of Accountancy
The University of Alabama
Tuscaloosa, AL 35487-0220
Email: thoward@cba.ua.edu

Addressing the Challenge of Declining Accounting Enrollments

By Bea Sanders, AICPA Director of Academic and Career Development

For most of the last decade, the annual AICPA Supply/Demand Report revealed that the numbers of accounting graduates was holding fairly steady, although enrollments began to dip about the mid-1990s. The most recent report, published in 2000, reveals some very dramatic changes. The number of accounting graduates in the three-year period from 1996–1999 is down by 20%. Accounting enrollments during that same period dropped a whopping 22%, portending even fewer graduates in the future.

A review of the Supply/Demand Report (which can be downloaded from the AICPA web site at www.aicpa.org) shows that numbers on the supply side are down across the board except for two areas: 1) The percentage of female accounting undergraduates continues to increase, and for the first time females outnumber males also at the master's level, 54% to 46%; 2) A comparison of the 2000 report with the 1997 report reveals that the percentage of minority Ph.D.s increased, from 12% to 16% over the three-year period. These statistics bode well for increasing diversity in the accounting profession.

Turning to the demand for recruits into public accounting firms, the study indicates a more stable flow of students into the profession, although the ratio of accounting students to non-accounting students has been definitely decreasing. The total number of accounting undergraduates hired by the firms decreased slightly while the number of master's degree hires increased. This is not surprising given that the 150-hour education requirement to become a CPA took effect in more than a dozen states in the year 2000, bringing the total number requiring the increased education to 39 states. The dramatic decrease in both accounting graduates and enrollments prompted the AICPA to undertake a comprehensive study of the factors causing the downturn in accounting majors. We also wanted to know the factors that influence high school and college students' career choices and their perceptions of the CPA profession. The AICPA engaged the Taylor Consulting and Research Group to conduct the study and the report of their findings can be found on the AICPA web site.

The findings reveal that the profession is facing several critical challenges, including lack of awareness and understanding by students about accounting careers as well as negative perceptions of the profession. Even many students pursuing an accounting degree profess ignorance or limited knowledge about an accounting career! The result of student ignorance is lack of interest. Only 1% of high school students are considering majoring in accounting. This is down from 1990, when a similar study showed that 4% of high school students were planning to major in accounting. The number of college students majoring in accounting has also dropped over the ten year span from 4% to 2%.

Students perceive accounting as boring, tedious work and accountants as number-crunchers who work by themselves. When asked what is important to them in choosing a career, students said they are looking for personally rewarding careers, careers where you work with people, and careers that make a contribution to society. Additionally, they do not perceive accounting or the CPA credential as a valuable pursuit. High school students ranked accountant/CPA fifth as a career worth pursuing and college students ranked it fourth. Early decision-making is the norm among students with respect to choosing colleges, majors, and careers. Sixty-three percent of high school students say they are already thinking about a career by their freshman year. Fifty-seven percent of college students become seriously interested in a particular profession prior to college.

Students are making decisions earlier and earlier, and the misinformation about accounting affects their decisions as evidenced by the low numbers of students choosing accounting as a potential career or major. However, a more recent study of college students reveals a significant increase in interest when students are provided with a description of the vision-aligned CPA. The ability to influence college students' career decisions should not be underestimated.

The Taylor study also probed whether the licensing requirements, e.g., an examination, the higher education requirement, and the need for continuing education are barriers to considering a career as a certified public accountant. The great majority of high school students are unaware of the requirements for entry into the profession, and when informed what they are, 51% say the requirements seem fair for a professional career. Eighty-one percent of college students do not see these requirements as impacting their career choice. Overwhelming numbers of high school (76%) and college (80%) students plan to attend graduate school. One might expect that as the reality of graduate school gets closer, students would express less interest. However, college students are more willing than high school students to do whatever it takes to achieve the career they want.

Both the high school and college data suggest that teachers, professors, and the quality of introductory courses also have an impact on students. Exposure during their academic studies to different fields and professions and the available courses of study invariably influence career choices. For example, students are inclined to see greater value in an MBA degree than in the CPA credential. They see an accounting degree as more limiting and not providing them with as broad an array of career options as the MBA. However, the combination of an MBA degree and the CPA credential is very appealing to students.

These findings make it clear that there is much work to be done to attract talented students into the profession, and that all stakeholders have a role to play. The AICPA is redoubling its outreach efforts to students. New career materials have been developed to educate and create awareness among high school and college students of the career opportunities in the profession. Programs are being designed that will facilitate the involvement of all the profession's stakeholders, e.g., educators, practitioners, Beta Alpha Psi students and the state CPA organizations. The AICPA is also working collaboratively with other national accounting organizations to once again increase the flow of a talented pool of students into accounting careers. Keep your eye on the AICPA web site for updates on developments.

2001 ANNUAL SEMINAR SNAPSHOTS



New Chairpersons' Program: Dick Kochanek, University of Connecticut; Dave Fordham, James Madison University



Update on AICPA Developments: Kathy G. Eddy, AICPA Chair



Learning Styles: Pat Heiney and Mary Jo Clark, Contemporary Consulting, Inc.



Business Meeting: Keith Stanga, University of Tennessee; Jim Heintz, University of Kansas



e-Commerce: Bob Johnson, Arthur Andersen LLP



Fundraising: Don Gray, University of Wisconsin Foundation



Fundraising: Jamie Pratt, Indiana University



Fundraising: Jim Benjamin, Texas A&M University

CALL FOR NOMINATIONS

The Nominations Committee of the APLG is seeking nominations from the membership for the various offices listed below for the 2002–2003 year. This is the opportunity to offer to serve as an officer yourself or to nominate one of your colleagues for a position. While there is always work involved with these officer positions, there are also many benefits from being an integral part of the decision processes of this organization.

Please send nominations for the 2002–2003 slate of officers to:

James A. Heintz
Director, Accounting &
Information Systems
KU School of Business
University of Kansas
1300 Sunnyside Avenue
Lawrence, KS 66045-2003
Phone: (785) 864-4568
Fax: (785) 864-5328
Email: jheintz@ku.edu

The nominations committee seeks nominations for the following offices by November 1, 2001:

- President-Elect
- Vice President-Accreditation
- Treasurer
- At-Large Board Members (3)
 - Two (2) academic members
 - One (1) professional member
- Regional Vice Presidents-Elect
 - Northeast
 - Mid-Atlantic
 - Southeast
 - Ohio
 - Midwest
 - Southwest
 - Western
- Nominating Committee (three nonboard members)

APLG to Sponsor CPE Session at AAA Annual Meeting

The APLG will sponsor a CPE session at the AAA Annual Meeting in Atlanta. The session, which has received excellent reviews from prior attendees, will be held on Sunday, August 12 from 8:00 - 11:30 AM.

Title: *Who Moved My Cheese?*

Presenter: Hubert D. Glover, PricewaterhouseCoopers

Description/Objectives:

This workshop is based on the bestseller, *Who Moved My Cheese?*, by Spencer Johnson, M.D. The workshop had three learning objectives:

1. To assist educators to embrace changes in the economy, business, accounting profession and academia
2. To motivate educators to proactively develop methods to respond positively to change
3. Identify the value and benefits of embracing change for all stakeholders in education (students, employers, and educators)

Participants will be engaged in structured discussions to identify their issues with change, note changes in their environment, and work in groups to identify ways to respond positively to change.

Format/Structure:

The workshop will be structured as follows:

1. General discussion on change
2. Breakout groups to form consensus about the challenges of change
3. View a video based on the book, *Who Moved My Cheese?*
4. Breakout groups to discuss video
5. Group discussion on methods to adapt change

Intended Audience:

Current faculty members and administrators in accounting and business overall.

To Register:

Registration can be done online at the American Accounting Association Annual Meeting web site or using the forms included in the Annual Meeting edition of *Accounting Education News*.

BECOME AN APLG MEMBER!

The mission of the Accounting Programs Leadership Group is to stimulate excellence in accounting education through outstanding leadership of accounting programs. APLG members include directors and chairpersons of accounting programs, as well as individuals who anticipate they may assume such positions.

If you are not a member of the Accounting Programs Leadership Group, it is easy to become one.

Annual dues are only \$50. Mail this application form along with your check or credit card information to:

American Accounting Association
5717 Bessie Drive
Sarasota, Florida 34233-2399

Name: _____

School: _____

Address: _____

Email Address: _____

Credit Card Number: _____ Expiration Date: _____

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
Kent State University	Richard E. Brown
University of St. Thomas	Richard S. Sathe

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
Department of Accountancy
Haworth College of Business
Western Michigan University
Kalamazoo, Michigan 49008-3805

Name of New Administrator: _____

Title: _____

School: _____

Address: _____

Email Address: _____

CALL FOR PAPERS EIGHTH ANNUAL MIDYEAR AUDITING SECTION CONFERENCE Call for Submissions

The Eighth Annual Midyear Auditing Section Conference will be held in **Orlando, Florida** on **January 17–19, 2002**. CPE sessions will be held on the afternoon of January 17. The remainder of the conference will consist of keynote, plenary, and concurrent sessions dealing with a wide variety of contemporary topics related to audit, attestation and assurance practices, education, and research. You are encouraged to contribute to the program through submissions of auditing/attestation/assurance research and education papers, and special session proposals.

The conference will be held at the *Hotel Royal Plaza in the Walt Disney Resort*. The hotel is located in the highly desirable Downtown Disney Resort area. There is complimentary transportation to all Disney World attractions.

Submission Guidelines

Research papers should follow the style guidelines of *AUDITING: A Journal of Practice & Theory*. Other submissions should take an appropriate form to permit review of their originality, quality, and usefulness. Submissions are not eligible for consideration if they (1) have been published or accepted for publication, (2) were presented at the 2001 AAA Annual Meeting, or (3) were presented at more than one AAA regional meeting or other academic conference. Papers presented at the Research Forum of the AAA Annual Meeting are eligible for consideration. It should be noted that papers accepted for presentation at the 2002 Midyear Auditing Section Conference can also be submitted for presentation at the AAA Annual Meeting scheduled for August 2002.

Abstracts only will be published in the proceedings' booklet. By December 1, 2001, authors of accepted submissions are expected to provide the designated session discussant with a final printed copy. Instructions for placing accepted papers on the Section's web site will be included in acceptance letters.

Submission Deadline

Four copies of submissions must be received by **September 1, 2001**, to be considered for the program. Early submission is highly encouraged. Any questions should be addressed to:

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