

Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 26, No. 1, Spring/Summer 2002

President's Message

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Fall/Winter Newsletter Deadline

The deadline for material to be included in the Fall/Winter 2002 issue is Monday, October 21, 2002. 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:

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Accounting Programs Leadership Group
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If Charles Dickens were writing about the current situation facing the accounting profession and accounting academia, he would undoubtedly be tempted to reuse his words, "It was the best of times, it was the worst of times." What a period of turmoil.

Just a year ago most APLG members thought that we were in the midst of perhaps the most challenging period in history. This is because we were facing issues like the controversy over 150-hour accounting programs, the shortage of accounting information systems professors, declining accounting student enrollments, and declining university budgets.

Then the Enron debacle came to light. This is a watershed event that will have major effects on almost everything that we accounting academics have to pay attention to. So we're faced with uncertainty and mandatory change. That's the bad news.

But there is also good news. Never before in history has accounting been on the front page of most newspapers day after day, week after week. Probably everyone in the country is now convinced about the great importance of effective accounting and auditing. No public relations campaign could have been as effective! At the same time, the recession seems to have reduced some of our universities' enrollment problems, at least for the short run.

Sure, we in the accounting profession have some problems to fix. But I have no doubt that some leaders—including some from the academic community—will step forward. We'll fix these problems, and we'll be better off for it. The changes should lead to more informative disclosures and better accounting, auditing, and corporate governance.

In the Enron aftermath, some experts are making some hopeful predictions. One is that



Ken Merchant

auditors will be required to do more work. Another is that with the separation of the auditing and consulting businesses, auditing will no longer serve as a "loss leader," so that work will be done for higher fees. And a third is that with the higher fees will come higher starting salaries. Those salaries will attract more and better students to the accounting major and profession.

Based on these and other similar predictions, I am telling prospective accounting students that this is

a great time to be joining the accounting profession. Accountants have important work to do, and the career opportunities are enormous. I think that many of our best and brightest students will heed this message and will come to study accounting. This will solve our declining enrollments problem and provide the needed infusion of talent into the accounting profession.

All of the changes, though, will mean work for us academic department and program leaders. For example, we will have to ensure that our course offerings reflect all the changes in the environment, and we may well have to lead our faculty into another accounting curriculum change effort. We will have to develop close contacts with the accounting-related consulting firms that are no longer under the umbrella of the professional service firms that we know best. And fund-raising will continue to be a major priority. Because of the great need for enlightened accounting department and program leadership in this upcoming period that promises unprecedented change, the APLG unquestionably has an important role to play.

The centerpiece of APLG's efforts has always been our Annual Seminar, which brings together the leaders of a good proportion of the

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Accounting Programs Leadership Group Minutes of Board of Governors' Meeting

February 5, 2002—Austin, Texas

Attending: Greg Carnes, Dana Ellis, Helen Gernon, Finley Graves, Jim Heintz, Dick Kochanek, Linda Marquis, Ken Merchant, Kate Mooney, Jane Mutchler, Richard Pitre, Mattie Porter, Phil Reckers, Jack Ruhl, Tom Schaefer, and Bob Smith.

Absent: Don Wygal.

The Board meeting began at 12:12 p.m. on Tuesday, February 5, 2002 at the OMNI Downtown with President Ken Merchant presiding.

2003 Annual Meeting Location

Our next meeting is scheduled for February 2–4, 2003 and will most likely be held in New Orleans with Linda Marquis presiding.

Minutes

The minutes of the Board of Governors' meeting held in Atlanta, Georgia on August 12, 2001 were discussed and approved.

Treasurer's Report

Kate Mooney presented a Treasurer's Report dated December 31, 2001. The cash balance of \$102,105.82 remains healthy.

No financial information on the Austin meeting was available at this time. The meeting drew about 135 registrants.

GMAC continues to support us by sponsoring an evening reception. Mike Tiller continues his work on the report GMAC requested studying the GMAT exam scores and academic success.

Our plans for spending our cash include (1) planning and implementing the 2003 Annual Meeting, (2) subsidizing the cost of the AAA headquarters' staff if requested to do so, and (3) implementing the strategic initiatives.

Administrative Support Committee

Finley Graves reported that Bob Smith continues his work on the *APLG Handbook*. We decided to continue using the *newsletter* to publish articles on the transition from Accounting Program Leader back to a faculty position.

AACSB Accounting Accreditation Committee

The APLG has been asked to nominate members to serve on the AACSB Accounting Accreditation Committee. We are happy to do so. Ken Merchant will put the names of the nominees forward.

Newsletter

Jack Ruhl reported that Greg Carnes is poised to assume responsibility for the newsletter effective immediately. And, Greg has the camera!

Nominations

Jim Heintz presented the slate of nominees. As of 2003, the regional coordinators will no longer be selected two years in advance. Helen Gernon will see that the election takes place this spring.

APLG Mission and Strategies

The minutes of the special Board of Governors' meeting held in Chicago on April 27, 2001 to discuss the strategic plan were reviewed.

The Board approved the following mission statement:

To promote excellence in accounting program leadership

The Board articulated three goals that follow from the mission statement. These goals are:

Goal 1 Expand the set of accounting leaders in APLG

Goal 2 Develop accounting program leaders

Goal 3 Support accounting program leaders

Having articulated these goals, the Board then decided on actions to achieve the goals. Actions in the Action 1 category are ongoing activities (things we do every year) of the APLG. Actions in the Action 2 category are things that we will start to do next year, 2002–2003.

Goal 1 Expand the set of accounting leaders in APLG

Action 1: Identify future leaders

and invite and encourage these leaders to attend the APLG events such as the annual seminar.

Goal 2 Develop accounting program leaders

Action 1: Continue to hold annual seminar

- Continue to sponsor development activities at regional meetings;
- Continue to produce the *Handbook for Accounting Administrators*; and
- Continue to publish the *newsletter* and maintain the APLG web site.

Action 2: Bring together schools of similar interests at the annual seminar to discuss common problems and opportunities. During our 2003 seminar we will experiment with activities that would accomplish this action.

Goal 3 Support accounting program leaders

Action 1: Build and maintain a liaison with related organizations (Academic-FSA, AAA, and AACSB and Professional-AICPA, FEI, IMA, and IAA).

Action 2: Explain the role of program leader at the annual doctoral consortium, new faculty consortium, and/or in an article in an AAA publication.

Compile a resource list for program leaders.

The Board decided that only the APLG mission would appear under Roman numeral II in the Bylaws. The goals will not appear. During 2002–2003, Linda Marquis will review the Bylaws in their entirety and complete a “cosmetic” cleanup of such.

The February 2002 Board of Governors' meeting was adjourned at 3:30 p.m.

country's accounting departments and programs. This year, in February, we held our Midyear Seminar in Austin, TX. It was a great success. The seminar evaluations were overwhelmingly positive. We owe great thanks for the excellent organizing efforts of Phil Reckers for the main program and Dick Kochanek for the new chairs' seminar and for the fine presentations by our many invited speakers. Thanks are also due to Dave Wilson of GMAC and Brent Inman of PricewaterhouseCoopers for sponsoring the evening receptions.

By the time you receive this newsletter we will have conducted a ballot that was needed to revise the APLG bylaws. This special ballot was needed because a portion of APLG's strategic plan was written into the bylaws; the strategic plan needed updating; and a ballot is necessary to change the bylaws. Now that the proposed change has been approved, we will focus the APLG on its core mission—promoting excel-

lence in accounting program leadership. This focus is desirable because it concentrates our efforts and minimizes the potential for overlap and duplication of efforts with other organizations focused on, for example, curricula for 150-hour programs (e.g., FSA) and recruiting of students to the accounting major (e.g., AICPA). The proposed change also removes from the bylaws all remnants of the strategic plan except the mission statement. This change will reduce, or perhaps even eliminate, the need for such special ballots in the future. Given the rapidity of change, it is likely that at least some aspects of the strategic plan will have to be reconsidered annually.

Last spring our members elected Linda Marquis to be our next president. Linda assumes this position officially in August at the AAA Annual Meeting to be held in San Antonio. If you would like to be more involved in any of the APLG's activities,

or if you have ideas for additional activities or initiatives, please contact Linda soon—before she has finalized her plans and appointments for the coming year.

In closing, let me just say that I have greatly enjoyed my year as president. I am thankful to have had the opportunity to serve. I am also thankful for the great support from all of the people who volunteered their time and efforts on behalf of the APLG this year, particularly the board members, regional coordinators and, especially, Jack Ruhl, who did yeoman work as our newsletter editor for the past several years, and our 2002 Annual Meeting organizers—Phil Reckers and Dick Kochanek. Since most of these talented people are still actively involved in one or more APLG activities, I know that APLG is well positioned to fulfill its roles effectively in the challenging times ahead.

—Ken Merchant
President, APLG

Life after Leadership

by Ken Merchant

What does an accounting department chair do after it's time to step down from that leadership/administrative role? That's a question I had to answer recently. In June 2001 I had come to the end of my second term as Dean of the Leventhal School of Accounting at the University of Southern California. Unlike at some universities, the School leadership role at USC is not viewed as a temporary assignment that is rotated among the senior faculty members. I had become a professional administrator. But I decided that 7+ years in that role was enough. It was time for a new person, with new ideas, to assume the role. But what should *I* do?

Actually, I had many options. Many business school dean jobs are open, and I looked at some of them. I had had a good experience as Leventhal School dean, and a business school dean job is one step up, so why not? Well, my looking taught me that there are relatively few schools at which I would be interested in being dean. In addition, all of these jobs would require a move. This would be difficult because I have two children in school, and everybody in my family very much enjoys living in Southern California. I have not rejected the business school dean option forever, but I concluded that for now, at least, I want to stay at USC.

I probably could have asked for and been assigned another administrative job in USC's Marshall School of Business. But I wanted a change of pace. The obvious change of pace was a return to my former life as an ordinary professor. I wanted to be able to focus on my teaching and research. This was, after all, my chosen career. A sabbatical eased the transition by allowing me some immediate time to catch up on my reading and some of the projects that had made too-slow progress over the preceding years.

Resuming life as an ordinary faculty member has provided some immediate benefits. As expected, my schedule is much more free. The phone doesn't ring much, and I get to stuff most of my mail into my successor's mailbox. But an unexpected benefit is an almost immediate improvement in my relations with some of my faculty colleagues. We can again have conversations as friends, with few guarded thoughts and no political posturing. Some relationships that had become strained, because some faculty had not agreed with all the decisions I had made, have again become cordial. We can again scheme together in our quest to prevent the School's administrators from ruining our lives!

I was not sure how I would react to the loss of the perquisites that are associated with the dean job. But I found that I have not greatly missed the loss of the prestigious title, the (modest) administrative stipend, the (limited) power, the administrative support, the access to "insider" information, the fancy corner office, or the invitations to a wide range of campus and community events. (Some of these losses might provide greater concerns for others with different utility functions.)

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2002 Annual Seminar Snapshots



Left to right: Linda Marquis, Northern Kentucky University; Kent St. Pierre, University of Delaware; Jack Ruhl, Western Michigan University



Julie Smith David, Arizona State University



Ken Merchant, University of Southern California



Session on AACSB Accounting Accreditation Standards

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Life after Leadership

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For me, the biggest challenge in transitioning back to ordinary faculty member status is in trying to stay out of the new dean's way. My successor came in with considerable energy and a lot of new and different ideas. Some of these ideas are undoubtedly good, while others are not so good. Based on my experience, I could provide quick judgments as to which are the good ideas. Certainly at this point, I understand the Leventhal School, its operating environment, and its dean job much better than does the new dean. But for several important reasons, I must fight the tendency to give my advice. First, it is quite possible that the new dean's judgment is better than mine. After all, one major reason why I stepped aside was to allow someone with new ideas to come in. Second, my advice might be inherently obstructionistic. I was doing the best I could. Is it not human nature to view any deviation from the course I set as inferior? Is it not also human nature to worry that if the new dean has a lot of great successes, he might make me look bad in comparison? And finally, we probably need our new dean to make some mistakes. That is how he will learn and grow into the job.

Fortunately, I have plenty to keep me busy. I have resumed the self-centered ordinary faculty member role. I'm also keeping in touch with trends in accounting education through my roles in APLG and AACSB's Accounting Accreditation Committee. So I'm definitely not bored. I've got plenty of challenge. And life is good.



*Dick Kochanek, University of Connecticut;
Kate Mooney, St. Cloud State University*

Relaxing at the Receptions



**BYLAWS
OF
ACCOUNTING PROGRAMS LEADERSHIP GROUP
A Group of the American Accounting Association**

Approved by Membership July 2, 1993. Amended 1995, 1998, and 2002.

I. Name

The name of this organization shall be Accounting Programs Leadership Group (APLG)–A Group of the American Accounting Association.

II. Mission

1. The Mission of APLG is to promote excellence in accounting program leadership.

III. Membership

1. *Regular Membership*

Representation shall be open to all members of the American Accounting Association at educational institutions accredited by the applicable regional accrediting association of colleges and secondary schools that offer accounting programs. Membership is intended primarily for accounting program chairs and program leaders (e.g., undergraduate accounting program, master of accountancy, and doctoral accounting program directors). However, others who are interested in playing a leadership role in accounting education are encouraged to become members and participate.

2. *Professional Membership*

Representation shall be open to all organizations that support the goals and missions of the APLG. Professional members of the Group must be members of the American Accounting Association.

IV. Dues

1. Dues for regular and professional members of the Group shall be determined by the Board of Governors and approved by a majority vote of the membership voting at a regularly scheduled business meeting. A proposal to change the dues must be announced to the membership, in writing, not less than 30 days prior to the business meeting at which the change is to be considered. Dues shall be payable on or before January 1 of each year. Any member whose dues are four months in arrears shall be suspended from membership. Dues shall not be prorated.

2. Dues shall be collected by the AAA Administrative Office and reported to the Treasurer of the Group. All receipts shall be deposited in an AAA bank account and disbursed upon authorization from the President and/or Treasurer of the Group.

V. Officers and Duties of Officers

1. *President* – The President shall serve a one-year term. Duties of the President shall include:

- a. To direct the affairs of the Group and carry out the programs formulated by the members with the advice of the Board;
- b. To prepare an annual budget with the advice and consent of the Board;
- c. To plan the annual meeting of the Group with the advice of the Board;
- d. To preside at the Group’s meetings, and meetings of the Board;
- e. To make committee appointments and specify committee charges with the advice of the Board;
- f. To work with the President and Regional Vice Presidents of the AAA where appropriate;
- g. To serve as liaison to the AAA as a member of Council and by attending meetings of Section Presidents; and
- h. To represent the Group to all outside interests.

2. *Vice President* – The Vice President shall be elected for a one-year term and, upon completion of his or her term as Vice President, shall become President. Duties of the Vice President shall include:

- a. To assume the duties of the President in the absence of the President;
- b. To perform whatever duties the President might assign;
- c. To organize the APLG component, if any is to be offered, of the Annual Meeting of the American Accounting Association; and
- d. To lead a discussion of APLG’s strategic plan, at the Fall Board meeting, including the ongoing appropriateness of its mission, goals and strategies.
- e. To recommend, when appropriate, a comprehensive review of the strategic plan by an ad hoc committee of the Board of Governors and others. This is expected to occur at least every five years.
- f. To report preliminary action plans and budgets for the coming year, at the winter Board meeting, consistent with the mission, goals, and strategies.
- g. To attend the AAA Council meetings as an observer.

3. *Accreditation Vice President* – The Accreditation Vice President shall be elected for a one-year term. Duties of the Accreditation Vice President shall include:

- a. To act as liaison between the APLG and the AACSB in accreditation matters of accounting programs;
- b. To chair the Accreditation Committee; and
- c. To plan and conduct, under the direction of the President, meetings of the accreditation committee of APLG.

4. *Regional Vice Presidents* – The Regional Vice Presidents shall serve for one-year terms. A Regional Vice President shall be from the membership of each of the following seven American Accounting Association Regions:

- Mid-Atlantic
- Midwest
- Northeast

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Ohio
Southeast
Southwest
Western

Duties of the Regional Vice Presidents shall include:

- a. To perform such duties in connection with the program of the APLG in their region as shall be directed by the President;
 - b. To direct the affairs of the APLG within their region and carry out the regional programs formulated by the regional membership with the advice of the Board;
 - c. To plan the regional meeting(s) of the Group with the advice of the Board;
 - d. To preside at the Regional Group's meetings;
 - e. To make committee appointments and specify committee charges as may from time to time become necessary in connection with regional APLG activities; and
 - f. To report to the APLG Board regarding activities of the Regional Group.
5. *Regional Vice Presidents-Elect* – The Regional Vice Presidents-Elect shall be elected for one-year terms and upon completion of their terms shall become Regional Vice Presidents for the following year. A Regional Vice President-Elect shall be chosen from the membership of each of the following seven American Accounting Association Regions:

Mid-Atlantic
Midwest
Northeast
Ohio
Southeast
Southwest
Western

Duties of the Regional Vice Presidents-Elect shall include:

- a. To assume the duties of the Regional Vice President in the absence of same;
 - b. To assist in the planning of the regional meeting(s) of the Group with the advice of the Board; and
 - c. To perform whatever duties the Regional Vice President might assign.
6. *Secretary* – The Secretary shall be elected for a two-year term. Duties of the Secretary shall include:
- a. To supervise the keeping of records and minutes of the Group's meetings and procedures;
 - b. To provide information and guidance for the Group's publications;
 - c. To record and report on all membership meetings;
 - d. To give notice of all Board and membership meetings;
 - e. To administer the mailing and tabulation of the election ballots; and
 - f. To perform such other duties as prescribed by the Board.
7. *Treasurer* – The Treasurer shall be elected for a two-year term. Duties of the Treasurer shall include:
- a. To work with the AAA Executive Director relative to collection and disbursement of the Group's funds, and
 - b. To report to the Board and membership, the financial activities of the Group.

VI. Board of Governors

1. The Board of Governors shall consist of the President, Vice President, Accreditation Vice President, Secretary, Treasurer, Newsletter Editor, the most immediate Past President willing to serve, and six members elected at large who shall serve two-year terms, two of whom must be professional members.
2. The Board shall decide upon specific ways to carry out the major policy decisions of the membership. The Board shall meet at least annually prior to, or in conjunction with, a regularly scheduled business meeting of the Group.
3. Meetings of the Board shall be called by the President or at the written request of any six Governors to the Secretary. Notice of Board meetings shall be made by the Secretary. A quorum shall consist of six members.

VII. Accreditation Committee

1. The Accreditation Committee shall consist of at least five (5) members appointed by the President in Consultation with the Accreditation Vice President.
2. The Accreditation Committee shall consider accreditation issues 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 for consideration when authorized to do so by the President on behalf of the APLG. At no time will the Committee purport to represent the American Accounting Association regarding accreditation matters unless specifically authorized to do so by the President or by the Executive Committee of the AAA.

VIII. Membership Meetings

1. The Group shall hold an annual meeting in conjunction with the APLG Annual Seminar and other meetings as called by the Board of Governors. Notice of the time and place of membership meetings of the Group shall be mailed to all members by the Secretary or published in the newsletter at least two months before such meetings. All such meetings shall be considered to be regularly scheduled business meetings.

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2. A quorum at all duly called membership meetings shall consist of those members present. All matters coming before the membership at the annual and other regularly scheduled meetings shall be decided by majority votes of those present.
3. For purposes of conducting all membership meetings of the Group, *Robert's Rules of Order* (latest edition) will apply wherein the bylaws do not specify procedure. A parliamentarian will be appointed by the Officer presiding at each meeting.

IX. Elections and Filling of Vacancies

1. All elections of Officers, Board Members, and the Nominating Committee members shall be by mail ballot administered by the Secretary.
2. In the event the President is unable to serve, his or her duties shall be assumed by the Vice President. In the event that the Vice President, Accreditation Vice President, Secretary, Treasurer, a Board Member, Regional Vice President, a Regional Vice President-Elect, or a Nominating Committee member is unable to serve, the President shall appoint a member to complete the term until the next regular election.

X. Nominating Committee

1. The Nominating Committee shall consist of the most immediate Past President willing to serve, the President, and three non-Board Members, elected by the membership for one-year terms. The Chairman of the Committee shall be the Past President serving on the Committee.
2. The Nominating Committee shall nominate one individual for each elective position in the Group. In addition, members in good standing may be nominated and their names placed on the ballot provided their nominations are submitted to the Secretary by March 1 and are accompanied by a petition signed by 15 members in good standing.
3. The Nominating Committee's report and election ballots shall be distributed to all members no later than four months prior to the Annual Meeting. Completed ballots must be received by the Group's Secretary no later than 30 days after distribution to be included in the tabulation. Individuals receiving a majority of the votes cast, including write-ins, shall be declared elected. Those elected shall take office at the Board meeting held during the AAA's Annual Meeting.

XI. Compensation

No officer or Board Member shall receive any compensation in the form of honoraria, professional fees, stipends, etc., from the AAA or the Group for the performance of duties as an Officer or Board Member. Officers and Board Members may be reimbursed for expenses incurred in connection with their duties using the standard AAA expense reimbursement policy.

XII. Position Statements

Position statements issued in the name of the Group must be approved by a majority of the members' votes cast in a ballot whenever time permits. However, when time is of the essence and a ballot vote would be ineffective, the Board of Governors itself may develop a position statement or otherwise represent the interests of the APLG.

XIII. Amendments

Proposed amendments to these bylaws may be submitted to the President by any regular member in good standing. Proposals accompanied by a petition signed by 15 regular members in good standing shall be submitted to the Secretary for ballot by the membership. Proposals not accompanied by such petition shall be submitted to the President, and by the President to the Board, at their next regular meeting. Amendments approved by the Board shall be submitted to the Secretary for ballot by the membership. Amendments shall be adopted by an affirmative vote of the majority of those voting. Amendments shall go into effect as soon as the results of the balloting are ratified by the Secretary and reported to the Board of Governors.

CALL FOR NOMINATIONS

The Nominations Committee of the APLG is seeking nominations from the membership for the various offices listed below for the 2003–2004 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 2003–2004 slate of officers to:

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Email: kmerchant@marshall.usc.edu

The nominations committee seeks nominations for the following offices by November 1, 2002:

President-Elect

Vice President–Accreditation

Secretary

At-Large Board Members (3) –

Two (2) academic members

One (1) professional member

Nominating Committee (three nonboard members)

NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

College/University

Arizona State University West
Baylor University
Florida International University
The University of Montana–Missoula
University of North Florida
University of Rhode Island
Southern University at New Orleans

Department Chairperson/School Director

William A. Duncan
Charles E. Davis
Dana A. Forgione
Stanley E. Jenne
Gary Fume
Mark Higgins
A. George Petrie

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:

Gregory Carnes
Department of Accountancy
College of Business
Northern Illinois University
DeKalb, Illinois 60115
gcarnes@niu.edu

Name of New Administrator: _____

Title: _____

School: _____

Address: _____

Email: _____

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: _____

Credit Card Number: _____ Expiration Date: _____

Accounting Programs Leadership Group

2001–2002 Officers, Board Members, and Committee Chairs

President and

AAA Council Representative

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At-Large and Other Board Members

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Committee Chairpersons

Accreditation

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