

Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 27, No. 1, Spring/Summer 2003

INSIDE

Minutes of Board of Governors' Meetings	2
Research and the Chair	4
Remembering Russell Barefield	5
Annual Meeting Snapshots	7
Professionalism and Ethics	8
APLG Paper Awards	9
2003–2003 Officers, Board Members, and Committee Chairs	9
New Administrators of Accounting Programs	10

Fall/Winter Newsletter Deadline

The deadline for material to be included in the Fall/Winter 2003 issue is Monday, October 8, 2003. 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.

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

Accounting Programs Leadership Group
A Group of the American Accounting Association
Published Biannually
American Accounting Association
5717 Bessie Drive
Sarasota, FL 34233-2399

President's Message



Linda Marquis

Some question exists as to whether the phrase, “May you live in interesting times,” is an ancient Chinese curse, but there is no doubt that we are living in interesting times in higher education, especially as we lead our accounting programs through the transformations that are upon us. I enjoyed seeing you and talking about these interesting times at our February seminar in New Orleans; we are happy to report a healthy attendance, probably due to the outstanding program arranged by Jack Ruhl and the members of his committee coupled with an attractive location and decent weather!

High on my list of upcoming interesting events will be the 2003 AAA Annual Meeting in Hawaii. With the costs of travel, the weak institutional budgets for scores of universities, and the world situation in general, many faculty and administrators are questioning the wisdom of a meeting on Waikiki. Let me confirm for you that this trip will be of value. The APLG will be sponsoring two concurrent sessions with the focus on topics of interests to our members. President-elect Tom Schaefer assures me that this year's sessions are outstanding. Thanks to all the individuals who have helped in the review process!

By now you've received your position paper from PricewaterhouseCoopers, *Educating for the Public Trust*. If you haven't had an opportunity to read it, please find some time soon. Amidst the recent reports of gloom and doom about accounting education, I found this monograph to be a breath of fresh air. One part of the document is based on nine programs identified by PwC as major producers of public accountants for Big 4 accounting firms. Since my institution was not one of the nine, I began reading

with a rather jaundiced attitude. The more I read, the more I began to feel “good” about this analysis. The authors' conclusions are positive: there is a transformation in accounting education, it differs from school to school, and it is taking accounting education beyond the technical focus of the past. Importantly, the authors also look at the training at PwC and provide some insights about overlaps in the systems. Finally, maybe most importantly, the gaps between our educa-

tional systems and those of the firms are detailed: introduction to, and socialization into, the accounting profession; an appreciation for the importance of soft skills; “gray” area problem-solving skills; and the commitment to continuous learning. I hope that I have whetted your appetite for more details. If you have not received a copy of this paper (or if you've lost it, or need another), you may contact PricewaterhouseCoopers at inman.and.wyer@us.pwcglobal.com and request additional copies.

In March I attended the AAA Spring Council meeting as your representative from the APLG. The most intense discussion in that Council meeting rapidly became a fiery discussion item for all AAA members. To summarize briefly, after the Council meeting, the AAA Executive Committee voted to develop a single journal with a focus on applied and instructional scholarship. Ultimately this journal was planned to replace *Accounting Horizons* and *Issues in Accounting Education*. In June the AAA Executive Committee voted unanimously to rescind this decision. However, the dialogue concerning the management process for the Association-wide journals will continue. Therefore, it

(continued on page 3)

Accounting Programs Leadership Group

Minutes of Board of Governors' Meeting

November 22, 2002 — Denver, Colorado

Attending: Greg Carnes, Helen Gernon, Tom Howard, Silvia Madeo, Linda Marquis, Kate Mooney, Jane Mutchler, Blaine Ruschak, and Tom Schaefer.

The Board meeting began at 10:00 AM on Friday, November 22, 2002 at the Embassy Suites with President Linda Marquis presiding.

Minutes

The minutes of the Board of Governors' meeting held on Wednesday, August 14, 2002 at the Marriott Riverwalk Hotel with President Ken Merchant presiding were discussed and approved.

Annual Meeting 2002

Jane Mutchler presented her analysis of attendance at the four most recent APLG meetings:

1999 Orlando: 180 attendees

2000 Las Vegas: 193 attendees

2001 Fort Lauderdale: 154 attendees

2002 Austin: 136 attendees

So, the Board decided that in 2004, it is back to Las Vegas we go. And to quote our President-elect Tom Schaefer, "Let the chips fall where they may."

The discussion turned to 2005 and Helen Gernon suggested Portland, Oregon, of all places. The Board was quite surprised to learn that Portland has an international airport of some stature. Helen will research which hotels can accommodate the APLG and report back to the Board in February.

Treasurer's Report

Kate Mooney presented a Treasurer's Report dated August 31, 2002. The Board suggested a few changes to the budgeted numbers. Kate will make these changes and bring a revised budget to the Board in February.

Newsletter

The Board decided to have the fall newsletter sent to all department chairs. Greg Carnes will investigate whether we currently send the newsletter to our constituents in Canada, Australia, United Kingdom, and Hong Kong.

Russ Barefield will be remembered in our next newsletter.

Presentations at the Annual Meeting will be taped and the presenters will be invited to write an article to be published in the newsletter.

Accreditation

Tom Howard reported that the AACSB had received very few comments on the new accounting requirements for accreditation outside North America. Again, each member of the Board of Governors should provide feedback to the AACSB on the following issues: the implications of the changes; the flexibility of the proposed standards; the impact of having different standards by region of the world; new standards could diminish current practice; dealing with diversity; the value and meaning of a Ph.D.; evaluating intellectual contribution; etc.

We must mobilize the APLG membership to respond to the AACSB proposed requirements for accreditation. Indifference is unacceptable given the gravity of the situation. Tom Howard will draft a call for response and the call will be sent under Linda Marquis' name to the APLG membership. We hope for two hundred responses. We will use the February Annual Meeting to get a sense of what the membership is thinking.

Jane Mutchler and Phil Reckers are on the AACSB committee that is writing the new standards. The vote on the new standards will be in April 2003!

Receptions At the Annual Meeting

The Big 4 public accounting firms will host the Monday night reception at the Annual Meeting. Each firm will contribute \$1,000/year and Kate Mooney will send the invoices for payment to the firms in November so that payment is received by February 1, 2003.

Blane offered to have KPMG host the November 2003 Board of Governors Meeting.

Linda will call Dave Wilson of GMAC to see if they will be hosting the Sunday night reception.

APLG Web page

We will propose to the membership to change the bylaws in order to have a Communications Vice President who is responsible for the APLG newsletter and the APLG website.

The Board agreed to have the AAA design our new website at a cost of \$1,500. Greg Carnes will supervise this project.

Other Bylaw Change

We will propose a change in the bylaws to the membership in order to remove the Regional Vice President-Elect positions.

Strategic Plan for 2002-2003

Tom Schaefer led us in a review of the goals and actions in our strategic plan. Actions remind us of what we should be doing. The Board agreed on the following actions:

Goal I: Expand the set of accounting leaders in APLG

- At the 2004 Annual Meeting we will have a special session for Accounting Ph.D. Directors.
- Tom Schaefer will explore how we can reach out to our international constituents. We will begin by emailing our newsletter to them.
- We will email the program for the Annual Meeting to all AAA members.

Goal II: Develop accounting program leaders

- Remove action item #3 that suggests bringing together schools with similar missions to discuss common problems and opportunities.

Goal III: Support accounting program leaders

- We should be visible on the New Faculty Consortium program.
- Tom Howard offered to publish an article in *Issues in Accounting Education* on the Role of a Department Chair.
- The IIA (Institute of Internal Auditors) should be invited to have a presence at our 2004 Annual Meeting.
- Our newsletter should be used to build and maintain liaisons with related organizations. It should be mailed to the appropriate persons within the firms, FSA, AICPA, IMA, and IIA.
- The APLG membership should be provided with a contact for the firms' foundations.
- We will explore the possibility of having a joint Annual Meeting with the FSA. Linda Marquis will contact Finley Graves about an initial discussion.

The November 2002 Board of Governors' meeting was adjourned at 3:00 PM.

President's Message (continued from page 1)

is important for the APLG membership to be involved with this issue.

Without rehashing the intense debate here (for more detailed information, visit <http://aaahq.org/pubs/Plan2003/index.htm> and <http://www.trinity.edu/rjensen/AAAjournals.htm>) this decision could have had significant implications for accounting program leaders. In addition to reducing the number of scholarship outlets for accounting faculty, this action could have resulted in substantial concerns for promotion and tenure decisions. (Note that this is not the only concern; after familiarizing yourself with the debate, you may add additional points to the list. I have focused on this one point because frequently the chair or director is in the most prominent position to counsel faculty on requirements for promotion and tenure.) Because the processes and standards for promotion and tenure vary from university to university, the implica-

tions of changes in the Association-wide journals for faculty seeking promotion and tenure may vary from "hardly any impact" to a multidisciplinary committee discounting (or ignoring) papers in discontinued journals as well as those in brand-new publications! If decisions concerning the Association journals could be significant to your faculty within your university processes, I encourage you to read the materials on the websites listed above and then to communicate with the members of the AAA Executive Committee (those names are also listed on the websites listed above).

While the discussion on the AAA journals has apparently been resolved, this dialogue has led to an even broader concern among some members about the processes by which the membership in AAA is represented at the highest organizational levels. The APLG Board is one of your vehicles for representation; for the Board to

effectively speak for you, you must communicate with us when issues that are important to you arise. Without your continuous feedback we run the risk of isolating ourselves from the members we try to represent. I know that I speak for the entire Board in encouraging you to volunteer your thoughts as well as your time—we are ready to hear you!

The APLG has been an effective association for leaders in accounting education over the last quarter century; unequivocally, this is the result of the competent individuals who have developed and directed this organization. I am grateful to the numerous APLG colleagues who have shared their wisdom and insight with me over so many years—thank you so much. I am happy to have had the opportunity to serve as your president.

Linda M. Marquis
President, APLG

Accounting Programs Leadership Group Minutes of Board of Governors' Meeting

February 2, 2003 — New Orleans, Louisiana

Attending: Greg Carnes, Mark Chain, Helen Gernon, Silvia Madeo, Linda Marquis, Kate Mooney, Jane Mutchler, Blaine Ruschak, Tom Schaefer, and Kent St. Pierre.

The Board meeting began at 10:00 AM on Sunday, February 2, 2003 at the Sheraton with President Linda Marquis presiding.

Minutes

The minutes of the Board of Governors' meeting held on November 22, 2002 in Denver, Colorado with President Linda Marquis presiding were discussed and approved.

Annual Meeting 2004

The 2004 Annual Meeting will be in Las Vegas. Silvia Madeo will chair the Program Committee for this meeting. The program will be great!

Treasurer's Report

Kate Mooney presented a Treasurer's Report dated December 31, 2002. The budget column included the changes that the Board suggested in Denver. Our cash position remains strong.

Newsletter

A hard copy of the newsletter is sent to all department chairs including some in Canada. The Board decided to have the newsletter electronically distributed to the chair of all international schools listed in Hasselback.

Two to three presentations at the Annual Meeting will be published in the spring newsletter.

Greg sent the AAA a summary of the changes to be made to our website. There is no prototype yet. PowerPoint® presentations from the Annual Meeting will go on our web page.

Accreditation

Jane Mutchler reported that the accounting vote on the "new and improved" AACSB standards had been postponed so that accounting can write standards of a higher quality. We should set standards that are good for accounting education.

What is the role of the AACSB?

The APLG will send a formal reply to the AACSB accreditation team.

Jane Mutchler will ask for a collective response from the firms.

Tom Howard is to contact Jane to develop a list of things that would be most helpful in our struggle to be heard.

GMAC Update

GMAC will not be hosting the Sunday night reception any longer. However, GMAC would like the APLG to identify MAcc programs to participate in their Data Power study to assess the predictive value of the GMAT exam. Linda will collect ideas for types of accounting data to include in their model. Schools will be identified.

APLG/FSA Discussion

Linda and Tom will explore a possible merger of the two organizations and report back to the Board.

Manuscripts for Hawaii

The APLG will have two sessions on the program. Tom Schaeffer reported that we have received seven papers for the AAA Annual Meeting in Hawaii 2003. Four will be accepted for one session. The other session will be a panel on the new AACSB standards. The speakers will lay out the issues and discuss the new standards.

The February 2003 Board of Governors' meeting was adjourned at 12:46 PM.

RESEARCH AND THE CHAIR

Tim Fogarty, Case Western Reserve University

Chairing an Accounting Department is a demanding endeavor. In addition to the normal duties of a chair (facilitating the careers of faculty, dealing with student situations), accountancy demands extra attention to employers, advisory boards, and accreditors. Many that have assumed chairmanship roles believe that these duties, combined with teaching responsibilities, constitute enough work for anyone. In other words, how can we expect the chair to continue as a researcher? I would like to argue that chairs must stay active as researchers for a variety of reasons. I also believe it to be possible.

Although many of us got into this business because we loved to teach, most of us learned the joys of being researchers. Unless this was done only for its instrumental purposes, it must still be a major part of our identity. Surely research was not just a phase we went through for a brief time! Except for those that have decided to make administration their new career, being chair will be more transitory than the contributions that we should be making to the literature of our discipline.

Beyond self-identity, role modeling is the best argument to continue engagement as a researcher. How can one influence the assistant professor if the message has to be “do as I say, not as I do,” or even “do as I once did.” Leading by example is a powerful example, not a false one. One cannot be an effective mentor nor a competent judge unless one is personally engaged.

Continuing as a researcher makes the transition to administration and out of administration less disruptive. The ongoing nature of research projects, and the collaborations that are created to purpose them, buffer the centrality of chairmanship duties. One can become a chair without major opportunity costs, and one can leave the position without suffering a loss of significance, when one continues to manage an active stream of projects.

Nobody would argue that continuing as a researcher does not take time away from chairing. What people can debate is whether that is good or bad. While administration imposes deadlines and priorities upon the chair, it should not translate into the indiscriminate elevation of all things administrative. Carving out time for research requires that some discrimination be made between the essential and the nonessential service elements of the department. Always trying to do research also prevents a chair from micro-managing the department and its people.

Finding time for research as a chair is not much different than finding it as a new assistant professor, except nobody is there to protect you. Learning to say no to activities that do not directly benefit the department is essential. So is working somewhere other than at your office. You might also become more liberal in project selection and in coauthor choice, now that you have more constraints. Wanting to do research every day usually results in actually doing research more days than you would guess. Perhaps most importantly, the habit of writing must be nurtured, even if that which you are writing is not as ambitious as it once was.

In sum, being an accounting administrator is what you make of it. Your research career does have to be sacrificed. Letting it go will be something you might regret.

NEW OFFICERS, BOARD MEMBERS, and COMMITTEE CHAIRS

Congratulations to the following members who were elected to the following positions for 2003–2004:

President-elect: Jack Ruhl (Western Michigan University)

Vice-President, Accreditation: Eileen Peacock (Oakland University)

Vice-President, Communications: Gregory Carnes (Northern Illinois University)

Treasurer: Fran Ayres (University of Oklahoma)

Academic At-Large Board Member: Dave Donnelly (University of Nevada, Las Vegas)

Academic At-Large Board Member: Julia Karcher (University of Louisville)

Practice At-Large Board Member: Amy Thompson (PricewaterhouseCoopers)

Serving on the **Nomination Committee** will be:

Steve Limberg (University of Texas)

Jamie Pratt (Indiana University)

Ruth Epps (Virginia Commonwealth University)

Regional Coordinators-elect:

Northeast: Ron Huefner (SUNY at Buffalo)

Mid-Atlantic: Jeannie Welsh (LaSalle University)

Southwest: Phil Harmelink (University of New Orleans)

Southeast: Ed Arrington (University of North Carolina at Greensboro)

Ohio: Tim Fogarty (Case Western Reserve University)

Midwest: Ken Winter (University of Wisconsin–LaCrosse)

Western: Betty Chavis (California State University, Fullerton)

CHAIR/DIRECTOR POSITIONS

The following positions were listed on the American Accounting Association web page as of June 30, 2003. For more information, consult the following site:

<http://aaahq.org/placements/default.cfm>

Cleveland State University, Department of Accounting, seeks to fill the position of **Department Chair**.

James Madison University invites applications for the position of **Director of the School of Accounting**.

Loyola University New Orleans invites applications for **Area Chairperson – Accounting**.

Remembering Russell Barefield, 1944–2002

Renee Manes, Florida State University (Emeritus)

I first met Russ in the middle sixties at Ohio State where he was part of Tom Burns' small Army of Graduate Students who were to have such an important influence on our profession (Andy Bailey, Bill Felix, Dan Jensen, John Dickhaut, and so many others). A year later, on a visit to Columbus, I had arranged to fit in some recruiting on a Saturday morning. The first planned interview was disappointing, but



Russell Barefield

Tom urged me to drop in on Russell Barefield whom he knew to be in his office.

That second interview resulted in friendship at first sight ... When I returned to Purdue I announced proudly that I had offered Russ his first tenure-track position. After being told that things just weren't done that way, an official invitation was extended to Russ; he came to West Lafayette and in due course he joined the Krannert School's tiny accounting group.

Purdue's Management program was still in its infancy; Accounting offerings (only three undergraduate and two intensive graduate courses) serviced a B.S.I.M. degree and a structured M.S.I.M. for engineering graduates. Classes were large (three assignments to a semester), but professional and administrative duties were light and research and interdisciplinary work was encouraged.

Russ was a pioneer in the rigorous analysis of behavioral and situational effects on accounting decisions. Early on his publication record flourished and included AAA Study 11 in Accounting Research, *The Impact of Audit Frequency on the Quality of Internal Control*. If this recognition of an untenured, assistant professor fails to impress us today, look back at the list of the authors of the first ten research studies and consider that he was in the company of eminent persons such as Moonitz, Ijiri, Thomas, Dyckman, Feltham, etc.

At the time, the American public was still in shock from the successful launching of Sputnik by the USSR. Science and higher education were encouraged and academia's budgets were bountiful. Universities sought out rising young stars. Besieged by offers, Russ traded the cold Hoosier winters for the even colder winters of upstate New York and joined the distinguished Accounting faculty at the Univer-

sity of Rochester.

In the middle 1970s I served as Business Dean at the University of Arizona. I heard that Russ longed for a climate more like that of his native Texas. When I proposed to our Provost that we make Russ an offer, that worthy gentleman countered by asking if Russ was one of the top ten men in our field. It was true that our President was on record as planning to make the University of Arizona the "Harvard" of the Southwest and that every offer was being rigorously scrutinized.

I had never tried to make such a top-ten ranking (and haven't since), but I did feel the question deserved an answer. Two days later I gave the Provost a list of seven or eight illustrious business schools (Stanford, Berkeley, Harvard, Wharton, Duke, etc.), together with the trusted names of the Accounting Department Head or of a Distinguished Professor for each, and suggested that any or all could be called regarding Russ. After two weeks came a casual suggestion from the Provost that we might test the water and extend an offer. And that is how Russ happened to be hired in Tucson. Later at the AAA Annual Meeting, I heard from a few friends that they had indeed received an unusual call seeking information about Russ.

It is ironic that some professors make an unflattering distinction between faculty and administrators. Yet whenever commit-

tees are formed on difficult matters, whenever department heads must be appointed or university-wide decisions must be recommended, these same faculty members often call on one of their own more respected members to become an administrator. In that way, very early in his career, Russ was called on to serve on important departmental, college, and university committees and then was asked to become department head at the University of Arizona.

Quiet, soft-spoken, and mild-mannered, tolerant of the opinion of others and especially loyal to his friends, he was seen as someone who would best represent faculty interests and university values. Perhaps it should be added though, that anyone who played handball with Russ might want to substitute "fiercely competitive" for mild-mannered.

What some may not have understood at first was the depth of Russ' convictions. It was not that he didn't understand political necessities or the importance of the public image of the university, but higher education is a noble profession and there are some issues on which there can be no compromises, issues such as the honesty of research or the protection of the students in our guidance.

I followed Russ's progress for years, as a Chaired Visiting Professor at the University of Florida and as the Department Head at the University of Georgia. We met occasionally at conventions and I heard of his courage during the agonizing years of his final illness, but over many years recollection fades. What is not forgotten though, and what still remains for me, is the clear memory of a tall young man who certainly was a fine teacher and a rigorous scholar but who, more than that, was the soul of integrity. Russ was the kind of educator Henry Adams had in mind when he wrote, "A teacher affects eternity; he can never tell where his influence stops."

Those wishing to honor Russ Barefield's memory may make a donation in his name to Carondelet Hospice Services, 1802 St. Mary's Road, Tucson 85745, or the Arizona Cancer Center/UAF, Melanoma Research, PO Box 245013, Tucson 85724-5013.

2003 Accounting Programs Leadership Group Annual Seminar Snapshots



James J. Leisenring, International Accounting Standards Board, spoke on Current Issues Facing the Profession.



Mary Beth Armstrong discussed the issue of Ethics Education in the Post-Enron World.

A panel discussion by business school Deans included James Schmotter (Western Michigan University), Timothy Ryan (University of New Orleans), and Jerry Trapnell (Clemson University).





William L. Jenkins, President—Louisiana State University System, discussed Fundamental Issues in Higher Education.

The Board of Governors meeting during the Annual Seminar.



Professionalism and Ethics in Accounting Education

Mary Beth Armstrong
California Polytechnic State University, San Luis Obispo

Ethics is, once again, a hot topic among accounting educators. However, a discussion of ethics in accounting needs to be put into the broader context of professionalism, and what it means to be a professional. Otherwise, accounting students will not understand how important ethical behavior is, or why ethics is at the heart of professionalism. Sociologists tell us that professions exhibit four attributes: expertise, monopoly, a public-interest promise, and self-regulation.

Expertise, or special knowledge, sets the professional apart. The expertise, however, is of an academic, theoretic nature, and requires professional judgment, not just technical skills. Society fears that individuals without the requisite expertise might claim the special knowledge, and thus harm the public. Therefore society grants a license, or monopoly, to individuals who can demonstrate that they have mastered the subject matter of the expertise. Only those so licensed may practice the expertise. Society, however, also fears that special knowledge (knowledge is power) in the hands of a few may bring harm to the many. Therefore professions promise to use their special knowledge to benefit, not harm society. This promise to act in the public interest is codified in a code of ethics, which attempts to spell out what behaviors are appropriate or inappropriate for that profession. But society also realizes that not all members of the profession will abide by

the code of ethics, and society believes that professionals themselves are in a better position to weed out the bad apples than individuals without the expertise. Therefore, society grants the profession the privilege of self-regulation, but only if it perceives that the profession is taking it seriously—as a duty. When society perceives that the profession is not regulating its own, it takes back the privilege of self-regulation by increasing laws, governmental regulations, and litigation.

Accounting students must learn the importance of professionalism and ethics at three different levels: the macro (level of society), the organizational, and the micro (level of the individual). Without such a systematic and in-depth understanding we send out students ill-prepared to understand and succeed in a world where the playing field is not always level, yet they are expected to know and do “the right thing.”

At the macro (societal) level, we should not only teach about Sarbanes/Oxley, but all the congressional efforts to reform the accounting profession in recent decades. Themes such as the expectations gap, consulting for audit clients, reporting on internal controls, strengthening boards of directors, have been debated in congress since the 1970s, again in the 1980s and 1990s. After Enron, congress knew the issues to address in legislation because those issues have surfaced after every downturn of the economy. Our students ought to also

understand how we, as a profession, have addressed this and previous crises of confidence in our profession, so they are not doomed to repeat our failures.

At the level of the organization we should teach about corporate governance issues, the role of corporate culture, reward structures, and other mechanisms organizations utilize to bring about the behavior they desire. Organizations that preach ethics and integrity, but reward individuals who achieve marketing or other goals “at any price,” send a clear signal that ethics matter only when convenient.

At the micro (individual) level, we should help students spot ethical issues, perhaps through the use of case studies, and we should discuss the logic or thinking process required to critically analyze ethical cases. But spotting issues and thinking them through are cognitive processes. In addition, we need to foster a sense of professionalism in students, pride in something bigger than themselves, in order to help instill a desire to act ethically. We might achieve this through use of stories about accounting heroes, or “white-hat” accountants who did the right thing in spite of difficult circumstances.

Without a concerted, systematic, thorough examination of ethics and professionalism, I fear our students will have learned nothing from Enron, WorldCom, and the other accounting failures, which diminish us all.

CALL FOR NOMINATIONS

The Nominations Committee of the APLG is seeking nominations from the membership for the various offices listed below for the 2004–2005 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 2004–2005 slate of officers to:

Linda M. Marquis
Department of Accountancy, College of Business
Northern Kentucky University
Highland Heights, KY 41099
Phone: (859) 572-6526 • Fax: (859) 572-6177
Email: marquis@exchange.nku.edu

The Nominations Committee seeks nominations for the following offices by November 1, 2003:

President-Elect

Vice President—Accreditation

Secretary

At-Large Board Members (3): Two (2) academic members
One (1) professional member

Nominating Committee (three non-Board members)

**Accounting Program Leadership Group
American Accounting Association
2003 Outstanding APLG Paper Awards**

In 2002, the Board of Directors of the Accounting Program Leadership Group (APLG) section of the American Accounting Association (AAA) authorized the annual selection of an “Outstanding APLG Paper Award.” The purpose of the award is to encourage and recognize outstanding contributions to scholarship in areas of special concern to accounting program leaders.

A \$1,000 award was authorized to be given to the best paper submitted to the 2003 APLG sessions of the AAA Annual Meeting. In addition, the APLG recommends the paper to the editor of *Issues in Accounting Education* for special consideration.

A review committee was established by the president-elect of the APLG to review and comment on all submissions to the APLG for consideration for presentation at the AAA Annual Meeting. From those submissions, the following two papers were then selected as co-winners of the 1st APLG Outstanding Paper Award:

“Publishing in the Majors: A Comparison of Accounting, Finance, Management, and Marketing,” by Edward P. Swanson, Texas A&M University

“Creating Strategic Responses to Critical Risks Facing Accounting Education,” by Noah P. Barsky, Villanova University; Anthony H. Catanach, Jr., Villanova University; and Bette M. Kozlowski, KPMG LLP

The APLG expresses its appreciation to *Issues in Accounting Education* for its special consideration of these papers for publication.

**Accounting Programs Leadership Group
2002–2003 Officers, Board Members, and Committee Chairs**

Officers

President	Linda M. Marquis	Northern Kentucky University
President-Elect	Thomas F. Schaefer	University of Notre Dame
Secretary	Helen Gernon	University of Oregon
Past President	Kenneth A. Merchant	University of Southern California
Vice President–Accreditation	Thomas P. Howard	University of Kentucky
Treasurer	Kate Mooney	St. Cloud State University

At-Large and Other Board Members

Mark Chain	Deloitte & Touche
Richard F. Kochanek	University of Connecticut
Silvia A. Madeo	University of Georgia
Jane F. Mutchler	Georgia State University
Blane Ruschak	KPMG LLP
E. Kent St. Pierre	University of Delaware

Committee Chairpersons

Accreditation	Thomas P. Howard	University of Kentucky
Annual Seminar	Jack M. Ruhl	Western Michigan University
Nominations	Kenneth A. Merchant	University of Southern California
New Chairpersons	Julie N. Karcher	University of Louisville
Newsletter	Gregory A. Carnes	Northern Illinois University

Regional Coordinators (2002–2003)

Mid-Atlantic	Mary Dove Myers	Shippensburg University of Pennsylvania
Midwest	James E. Moon	Illinois State University
Northeast	Saeed J. Roohani	Bryant College
Ohio	Timothy Schultz	Tiffin University
Southeast	Ruth W. Epps	Virginia Commonwealth University
Southwest	Richard Pitre	Texas Southern University
Western	Judith A. Ramaglia	Pacific Lutheran University

Contact information for all of these individuals is available at:
<http://accounting.rutgers.edu/raw/aaa/about/sectionregion2003/aplg.htm#officers>

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, FL 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

California State Polytechnic University, Pomona

Iona College

University of Missouri-Columbia

Oakland University

Pittsburg State University

The University of Texas at San Antonio

Department Chairperson/School Director

Vicki S. Peden

Robert Strittmatter

Vairam Arunachalam

Edward J. Farragher

David O'Bryan

Elaine Sanders

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. Email: gcarnes@niu.edu

Name of New Administrator: _____

Title: _____

School: _____

Address: _____

Email Address: _____

American Accounting Association

5717 Bessie Drive

Sarasota, FL 34233-2399

Printed in the USA

NONPROFIT ORG. U.S. POSTAGE PAID MANASOTA, FL PERMIT NO. 15
--