

# Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 34, No 2, Spring/Summer 2010

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## Spring-Newsletter Deadline

The deadline for material to be included in the Fall/Winter 2010 issue is October 16, 2010.

Please send all information to the Vice-President of Communications at the address below for delivery no later than that date to ensure the timeliness of the issue.

Mark Nixon  
Chair, Department of Accountancy  
College of Business, Bentley College  
175 Forest St  
Wharham, MA 02452-4705  
Phone: 781-891-2087  
Fax: 781-981-2896

## President's Message



As I end my term as president of the APLG I am reminded how quickly a year goes by. I am also reminded of the many roles that an accounting program leader plays. Besides being a teacher and a scholar, we attempt to provide the administrative support to make our programs the best they can be. In our doctoral programs we are taught to conduct research and possibly how to be effective teachers, but we receive no training in administration. This is where the APLG comes in. The stated mission of our group is to "stimulate excellence in accounting education through outstanding leadership of accounting programs." Hopefully we were able to help members' administration of their departments through our efforts to fulfill that mission. I am proud to have played a small role in that effort.

One of my goals as president was to take this message to a wider audience – to involve more accounting program leaders in the APLG. Although many schools are consistently represented at mid-year meetings, there are many more that have never been involved or are represented only sporadically. We attempted to accomplish this through increased involvement in regional AAA meetings and through the development of a membership committee whose charge is to identify and attract new members to the APLG. All members can help in this effort by discussing the benefits of membership with their counterparts in their geographic region.

Of course one of the best benefits is the APLG mid-year meeting. The 2010 meeting in Albuquerque, New Mexico featured speakers from the AICPA, AACSB, and the FASB. There were also sessions on surviving an administrative position, financial statement issues, and distance learning. The goal of the program committee was to provide all schools – small and large, public and private, Ph.D granting and not – with information that is useful in helping accounting program leaders create an environment in which their faculty can be the best they can be in the classroom and in their scholarship. For the first time, the meeting sessions were videotaped with the videos available on the AAA website for those who could not attend or who would like to view the sessions again. Next year's mid-year meeting will be in Savannah. I hope you'll be able to attend.

As useful as I have found the annual meeting sessions, I believe I have benefitted more from the informal interaction with other department leaders from throughout the country that I have met through the APLG. We face many of the same challenges and the ability to discuss those challenges with colleagues is invaluable. To the extent that I've learned to perform the administration part of my job after 10 years as a department chair, I've learned it from this organization and its members. Indeed there are chairs who I consider mentors and even more that have moved from being colleagues to being friends. I hope that you have or will have as positive an experience as I have.

Finally, I want to thank all those who have contributed this past year to make our section function. These include the officers, board members, accounting firm representatives, conference coordinators, and other members who have taken time from their busy schedules to advance the mission of the APLG. I invite all members to become involved with the APLG through membership in its board of directors, involvement in one of its committees, or the administration of APLG activities at mid-year meetings. Such involvement will ensure that our section continues to provide value to

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its members. This is your section, please make the most of it.

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## Thank You!

**By Doug Ziegnefuss,  
APLG Section Vice President–Communications**

I have been meaning to write this column for the past two years. I know my colleague chairs will empathize with me about how easy it is to procrastinate given our time commitments. This August will mark the tenth anniversary of my tenure as Chair at Old Dominion University. I agree with a former section president, Jack Ruhl from Western Michigan, who wrote that he could not believe it has been ten years.

First, I wanted to thank the section leadership for giving me the opportunity to serve the section, first on the nominating committee, then as treasurer and finally as vice president of communication. Mark Nixon, chair at Bentley College, is going to do a great job as my successor. I am going to stay on as a member of the section's communications committee that reports to Mark. Agreeing to serve as a section leader has proven to be one of the best decisions I have made. I feel I received more than I gave in the form of great ideas for managing my department and programs.

We have been blessed with great section leaders. They are visionary and focused on the section members' development and success. An example of this is the annual choice for the annual meeting location. For several years, the leadership has tried to have the meeting in a location where attendees would be able to walk to attractions and not be held captive at the meeting hotel. By and large, they have succeeded. They have also had great speakers and content at the meetings. Annually, I bring back a list of best practices for my program and a group of contacts for future networking.

Further evidence of the section leadership's vision is its strategic alliances with the Federation of Schools of Accountancy (FSA) and the AACSB. The first allowed me to attend the section's annual meeting with the graduate program director for our MS in Accounting program. The meeting represents one of the few times during the year when we can focus on the program. Another highlight of the meeting is the AACSB Accounting Accreditation workshop held immediately prior to the section meeting. Jerry Trapnell and Jan Williams do a great job of reviewing the AACSB standards and more importantly, the revisions or interpretations of those standards.

I am a strong proponent of separate AACSB accreditation for accounting programs. AACSB accounting accreditation is ideal for regional/mid-major programs like mine. First, the accreditation gives my program a level of quality validation for those who are not familiar with Old Dominion University or who have only heard about our outstanding female basketball teams. Second, the AACSB standards have provided me with a guide with which to manage the accounting department. I focus on four themes from the standards – strategic planning, assessment, faculty sufficiency, and student services. Lastly, AACSB accreditation has given me an opportunity for personal development and service by serving on accreditation committees for other programs. I have now served on five committees both as a member and chair, both for U.S. based programs and for international programs. Again, I feel that I have received more than I have given. In addition to meeting outstanding leaders, I bring back several ideas for improving my department.

Lastly, I offer this advice for new chairs or for those chairs who have served for several years and are looking to improve. Volunteer for a section leadership position. A call for nomination for chapter leaders is included in this newsletter. Second, use the AACSB accreditation standards to manage your department. If you are not AACSB accredited then explore how you can obtain accreditation. If you find it is not feasible to do so, adopt as many of the standards as you can. If you are AACSB accredited, volunteer to serve on an accreditation team. Like me, I am sure you will find it very rewarding.

Take care and good luck in your leadership role and thank you for agreeing to serve your program in this capacity.

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## Accounting Program Leadership Group

### Minutes of Board of Governors' Meeting November 6, 2009

Bud Fennema, president of the APLG, called the meeting to order at 10:33 am on Friday, November 6, 2009 via conference call. Members attending included Doug Ziegenfuss, Julie Peters, Kevin Stocks, Kathy Shoztic, Linda Nichols, Charles Davis, Jim Benjamin, Mary Beth Mohrman, Dan Murphy, and Lydia Rosencrants.

#### **Approval of August 2, 2009 Minutes**

The minutes from the Board of Governors of meeting held on August 2, 2009 were approved.

#### **Status of 2010 Midyear Meeting**

Mary Stone and Yvonne Hinson joined the meeting to talk the Board through the proposed program for the 2010 meeting in Albuquerque, NM. Planned sessions include issues surrounding being a college administrator, AICPA examinations updates, AACSB update, FASB and IFRS update, update on accounting profession, talk by PwC Chair, and various panels. Mary asked for the Board's help to identify possible panel members or to suggest other panels for the concurrent sessions. Doug Ziegenfuss suggested that we add a more humorous topic. Dan Murphy identified the changes in state universities (both current and future) as a possible topic. Kevin Stocks suggested Clayton Christianson at Harvard as a speaker. Dr. Christianson talks about the future of business education. It was also suggested that an official from an online university be invited to speak on their business model. Doug suggested strategic time management as a topic, specifically identifying priorities for a chair. Another potential topic is the narcissism of the current generation with speaker S. Mark Young. Lydia suggested a panel dealing with the changing face of textbooks.

#### **Status of Site Selection for 2011 Midyear Meeting**

Bud notified the Board that the AAA would not have any information about hotels until December 6.

#### **Treasurers Report**

Treasurer Linda Nichols disseminated the following documents over email 1) Budget to Actual for the fiscal year ending 8/31/2009, 2) the financial history of the APLG since 2000 and 3) the financial report of the midyear meeting from Nashville in February 2009. Linda noted that the budget for speaker fees for the February 2010 meeting has been lowered based on current knowledge.

The decision was made to keep the registration fee for the February meeting the same as last year.

#### **APLG Committees**

Bud reminded the Board that seven committees of the APLG now exist. These include the Program Committee, Communications Committee, Membership Committee, Best Practices Committee, Database Committee, Meeting Committee, and Advocacy Committee. Each committee includes members outside of the Board as well as a Board member who acts as a liaison.

Bud discussed his vision for the committees. He believes the committees will add continuity to the organization.

Bud began with the Program committee, as this is already an active committee. The Board agreed that it would be helpful to add the past, current and future program chair for the New Chairperson's seminar. Kevin suggested that the past president be removed from this committee, and the Board agreed. The FSA representative will be *ex officio*.

Doug discussed the Communication committee. He is still looking for a chair for this committee. Tom White will be taking over for Kim Smith as a member of this

committee.

Bud suggested we move agenda item number 9 to this position in the agenda (The need for a Webmaster instead of a newsletter.) Doug informed the Board that the current newsletter is at the AAA awaiting publication. Doug also discussed using the AAA commons more effectively. It has become more difficult to get the Spring/Summer newsletter published in a timely manner. Electronic distribution would help with this problem. Some Board members expressed a preference for the paper newsletter. It was determined that members would be asked whether they would prefer an electronic or paper newsletter.

Bud continued the committee discussion with the Membership committee. The vision for this committee is to get more people involved. The question was raised about why membership has decreased. Various ideas for why this is the case were debated. Discussion also ensued about why bigger schools choose not to participate. The members agreed that we should focus more on schools who may not know about the APLG and the value it offers.

The Best Practices committee is being chaired by Sharon Lightner, with Mary Beth Mohrman as liaison. Mary Beth noted that she and Sharon are thinking about using the commons to reach out to members concerning this committee.

Bud next introduced the Database committee. Jim Young is the liaison. One database at AAA that is of interest to this group is the undergraduate program database compiled by the Austen Group.

The Meeting committee was discussed next. Bud reported that there is some interest in doing mini-roundtables for chairs at section meetings. Kevin suggested Mark Nixon out of Bentley College as chair of this committee. Charles raised the question as to the role of the regional representatives. The Board agreed that the regional reps should be in charge of organizing these mini-roundtables.

The last committee is the Advocacy committee. Jim Benjamin is the Board liaison. Bud requested that Jim prepare a list of organizations whose activities should be monitored.

#### **CPAExcel Proposal to Videotape Conference Sessions**

Bud told the Board that CPAExcel has offered to videotape sessions at our conference. The sessions could then be posted on the commons or other web sites. The question was raised about who owns the content and where it would be posted. Bud will ask. It also needs to be ascertained if the speakers will agree to be videotaped.

#### **Collection of Data on Department Chairs' Roles**

Jim Young has requested that the APLG survey department chairs to gather information on their roles (teaching loads, etc). The Board had some concerns. Bud noted that the board would speak with Jim in February about this survey.

#### **Approval of Meeting Agreement between APLG and FSA**

The group reviewed the February meeting agreement between the APLG and FSA.

The suggestion was made to amend item 7 to read "Any net losses on seminars will be first applied against any accumulated **separate** AAA cash account balance."

A motion to approve the meeting agreement was approved.

#### **Firms' Access to Austen Group Data**

Discussion of this item was tabled until February.

#### **Adjournment**

There being no further business, Bud adjourned the meeting at 12:15.

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## Accounting Programs Leadership Group 2009-2010 Officers and Board Members

### Officers

|  |                   |                          |
|--|-------------------|--------------------------|
| <b>President</b>                         | Bud Fennema       | Florida State University |
| <b>President Elect</b>                   | <u>Dan Murphy</u> | University of Tennessee  |
| <b>Vice President Academic Standards</b> | Jim Benjamin      | Texas A&M University     |
| <b>Vice-President, Communications</b>    | Doug Ziegenfuss   | Old Dominion University  |
| <b>Secretary</b>                         | Lydia Rosencrants | LaGrange College         |
| <b>Treasurer</b>                         | Linda Nichols     | Texas Tech University    |

### At-Large Board Members

|                                       |                   |                                  |
|---------------------------------------|-------------------|----------------------------------|
| <b>Academic At-Large Board Member</b> | Charles Davis     | Baylor University                |
| <b>Academic At-Large Board Member</b> | Quinton Booker    | Jackson State University         |
| <b>Academic At-Large Board Member</b> | Mary Beth Mohrman | University of Missouri-St. Louis |
| <b>Academic At-Large Board Member</b> | Jim Young         | Northern Illinois University     |
| <b>Practice At-Large Board Member</b> | Julie Peters      | PricewaterhouseCoopers           |
| <b>Practice At-Large Board Member</b> | Kathy Shoztic     | Deloitte                         |

### Regional Coordinators

|                     |                 |                                 |
|---------------------|-----------------|---------------------------------|
| <b>Mid-Atlantic</b> | Tim Pearson     | West Virginia University        |
| <b>Midwest</b>      | Richard Ott     | Kansas State                    |
| <b>Northeast</b>    | Mark Nixon      | Bentley College                 |
| <b>Ohio</b>         | Thomas Calderon | University of Akron             |
| <b>Southeast</b>    | Ralph Welton    | Clemson University              |
| <b>Southwest</b>    | Lee Yao         | Loyola University (New Orleans) |
| <b>Western</b>      | Allen McConnell | University of Northern Colorado |

### 2009-2010 Nominating Committee Members

|                  |                             |
|------------------|-----------------------------|
| Elizabeth Oliver | Washington & Lee University |
| Marc Rubin       | Miami University (OH)       |
| Greg Carnes      | University of North Alabama |



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## Accounting Programs Leadership Group

### 2010-2011 Officers and Board Members Officers

|   |                          |                              |
|---|--------------------------|------------------------------|
| <b>President</b>                          | <b><u>Dan Murphy</u></b> | University of Tennessee      |
| <b>President -elect</b>                   | Jim Young                | Northern Illinois University |
| <b>Vice-President, Academic Standards</b> | Jim Benjamin             | Texas A&M University         |
| <b>Vice-President, Communications</b>     | Mark Nixon               | Bentley College              |
| <b>Secretary</b>                          | Sara Nutter              | George Mason University      |
| <b>Treasurer</b>                          | Linda Nichols            | Texas Tech University        |

### At-Large Board Members

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| <b>Academic At-Large Board Member</b>  | Charles Davis   | Baylor University          |
| <b>Academic At-Large Board Member</b>  | Quinton Booker  | Jackson State University   |
| <b>Academic At-Large Board Member</b>  | Mark Rubin      | Miami University           |
| <b>Academic At-Large Board Member</b>  | Sharon Lightner | San Diego State University |
| <b>Practice At-Large Board Members</b> | Nina Guthrie    | Grant Thornton LLP         |
| <b>Practice At-Large Board Member</b>  | Kathy Shoztic   | Deloitte                   |

### Regional Coordinators

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| <b>Southeast</b>    | Ralph Welton    | Clemson University              |
| <b>Southwest</b>    | Lee Yao         | Loyola University (New Orleans) |
| <b>Western</b>      | Allen McConnell | University of Northern Colorado |

### 2010-2011 Nominating Committee Members

|               |                                   |
|---------------|-----------------------------------|
| Paula Thomas  | Middle Tennessee State University |
| Judy Rayburn  | University of Minnesota           |
| Parveen Gupta | Lehigh University                 |

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## FIN DE SIECLE Timothy J. Fogarty Case Western Reserve University

More often these days I find myself saying "Well, it was a pretty good run." This usually provides a philosophic punctuation that marks the end of something that I enjoyed. I tend to go there to make myself feel better about the whole experience- trying not to dwell upon the possible injustice of the end, but instead the days of milk and honey.

I advise such an attitude toward much of academic accounting these days, as I witness the decline and fall. This year I fully expect that the number of people seeking positions at the AAA annual meeting to exceed the number of positions available. We used to bemoan the insufficiency of freshly minted doctoral students, and the resultant bidding up of starting salaries. Now that the limited number of doctoral students are suddenly more than enough, we are going to look back on our old problems as hallmarks of an unrecognized "good-old" days. We have been laid low by yet another perfect storm (anyone counting these?) and are now in the same soup that we used to believe we were exempt from. Feeling salary compressed gave us old guys something to complain about, as if we needed another reminder that youth is wasted on the young. Now it looks like envy was a luxury. When hiring on the tenure track will be done much less frequently, it is us who got in when the getting was good that are to be despised for our good fortune.

Many of you remember being very well-treated by public accounting firms. When they had to hire a larger cohort of new staff every year, professors were a critical mechanism that could affect the magnitude of their training costs. Now that they have reengineered their work so that they don't require nearly as many people, recruiting is not as central as it once was. Simultaneously, the firms became much more self-confident about their interviewing techniques. No longer do they need any information from us, even if we were willing to give it. Our days as gatekeepers, or even as gate-keeping facilitators, have ended. Don't expect the return of the days when their money poured down upon us. Now it will be given more on the back of waves of alumni nostalgia- I hope your football team is winning.

We have all watched the deterioration of the life of the mind to the point where the articulation of that phrase can only be done ironically. We should consider ourselves fortunate that the forces that have accelerated this trajectory have only recently been so victorious. Most of us can remember when students actually read books (sometimes for pleasure!) and when most were embarrassed to admit that they were mostly motivated by grades and starting salaries. As we transition from intellectual mentors to white collar people certifiers, we are left with a hunger that cannot be well sated. They are not going to be closing down Facebook any time soon.

Academic accounting has made a good run at scholarly respectability in the years since Ball and Brown (1967). We made the journey from normative (seat of the pants) theorizing the empirical archival work that used statistical analysis close to state of the art. Whereas this seems to be such evidence of progress, it has costs that we are just beginning to recognize. Not having theory of our own renders us into tertiary borrowers that will never gain much respect from our brethren across campus. What we have grown good at is the self-loathing that sets tenure standards such that very few are good enough. We "ate our young" to the extent that we will go full circle back to the days of the practitioner in the classroom as the modal experience. What we have gained in the process does not include the respect of practicing accountants for our intellectual leadership.

We have also witnessed the larger changes in what universities aspire to over the last two decades. We have seen them go from institutions of higher learning that provided a few modest ancillary services, to today's full service replications of creature comforts, that comes with some incidental education (if time permits). Faculty have been squeezed off the center stage by more and more administrative effort all of which appears quite essential to what colleges now declare to be the new minimum. We are like the book in the modern bookstore- kept somewhere in the back behind the impressive collection of greeting cards and sweatshirts. I would really like to believe that "glass half empty" portrait that I have painted for you is self-correcting and merely a phase in a longer, rosier, cycle. If there is a mechanism whereby our run can be restored, I would like you to let me know how that would work. Until then, we play out the endgame the best we can. Unfortunately, we are a piece behind with our clock running out.



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## Call for Nominations

The Nominations Committee of the APLG is seeking nomination from the membership for the various offices listed below for the 2011-2012 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 three officer positions, there are also many benefits from being an integral part of the decision processes of the section.

Please send nominations for the 2011-2012 slate of officers to:

Paula Thomas  
Department of Accounting  
PO BOX 50  
College of Business  
Middle Tennessee State  
1301 East Main Street  
Murfreesboro, TN 37132-5655  
Email: [pbthomas@mtsu.edu](mailto:pbthomas@mtsu.edu)

The nominations committee seeks nominations for the following offices by November 1, 2010:

- President-Elect
- Vice-President, Academic Standards
- Treasurer
- At-Large Board Members (3):
  - Two (2) academic members
  - One (1) professional member
- Nominating Committee (three non-board members)
- Regional Vice-Presidents (7):
  - Mid-Atlantic
  - Midwest
  - Northeast
  - Ohio
  - Southeast
  - Southwest
  - Western

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## Snapshots from the 2010 APLG Annual Seminar in Albuquerque, NM





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## 2011 APLG/FSA Annual Meeting

Don't forget to mark your calendars for the 2011 APLG/FSA Annual Meeting

**Dates:** February 13 - 15, 2011

**Location:** Savannah, Georgia

AACSB will also host an accounting accreditation workshop on the Saturday preceding the conference. Additional details will be forthcoming during the Fall 2010 semester.

Please check the [sections webpage](#) and Fall/Winter newsletter for these details.

## NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

| College/University Department | Chairperson/School Director |
|-------------------------------|-----------------------------|
|-------------------------------|-----------------------------|

|                                   |                              |
|-----------------------------------|------------------------------|
| Middle Tennessee State University | G Robert "Smitty" Smith, Jr. |
|-----------------------------------|------------------------------|

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:

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Chair, Department of Accountancy  
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Phone: 781-891-2087  
Fax: 781-981-2896  
Email: [mnixon@bentley.edu](mailto:mnixon@bentley.edu)