

Accounting Programs Leadership Group

A Group of the American Accounting Association

Volume 28, No. 2, Fall/Winter 2004



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Spring/Summer Newsletter Deadline

The deadline for material to be included in the Spring/Summer 2005 issue is Friday, April 29, 2005. Please send all information to me at the address below for delivery no later than that date to ensure the timeliness of the Spring/Summer issue.

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Accounting Programs Leadership Group
A Group of the American Accounting Association
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President's Message

Fill in the blank: Being an accounting program administrator is like ____? That is, how would you describe your job to an academic colleague, or more challenging yet, to someone outside the academy?

To me, it's like riding a roller coaster for the first time. You agree to take the ride, even though you've never experienced the twists and turns that lie ahead. You have some trepidation, because you've heard the screams (that is, tales of administrative woes) of those who have traveled before you. Overcoming your fears, you buckle yourself into your seat, and the ride begins. Up, up, you go—it seems so thrilling! (Perhaps you lead the department to accreditation, or obtain an endowed chair.) Uh-oh, look out, you're coming down now, and fast! (Faculty resist curricular change, or you lose much-needed funding.) All those ups and downs—there are always different twists and turns ahead, the track seems neverending. Can I stay on this ride, and still have a satisfying experience (life as an administrator)?

That's where the Accounting Programs Leadership Group (APLG) comes in. As former APLG president Ken Merchant wrote three years ago, the APLG is one of the gems within the American Accounting Association, and the annual seminar is the main event of the APLG year. The annual seminar provides a crash course in administration for new chairs, continuing education for the more seasoned, and a forum for chairs to discuss important issues among themselves and express their views to significant organizations outside academe.

Collaboration with the Federation of Schools of Accountancy

The APLG and the Federation of Schools of Accountancy (FSA) have been holding annual



Jack M. Ruhl

seminars for over 25 years. While APLG's mission is to promote excellence in accounting program leadership and FSA's is to encourage, promote, assist, and support development of high-quality accredited programs of education for the accounting profession, members of both groups share interests in topics such as accreditation, fund-raising, and advisory boards. It isn't surprising that the topics covered at APLG and FSA seminars have been

consistently similar or identical.

As a result of this overlap, often the same people were serving as presenters, moderators, or discussants at both meetings. Further, it was not uncommon for individuals to belong to both groups, and to attend both annual seminars each year.

About a year ago, the APLG and FSA Boards began to consider the possibility of a single joint seminar each year. The benefits seemed obvious. Presenters, moderators, and discussants would have single, rather than double duty. Members of each group would only have to pay to attend one annual seminar, thus saving the time as well as the out-of-pocket costs of attending the second meeting.

A letter of understanding detailing financial and administrative details for the joint seminar was drafted. The Doubletree Paradise Valley Resort in Scottsdale, Arizona was selected as the site for a seminar to run from February 13-15, 2005. Dan Hollingsworth (Mississippi State University) and Casper Wiggins (University of North Carolina at Charlotte) agreed to serve as APLG and FSA co-chairs. Greg Carnes (Northern Illinois University) will chair the New Chairpersons' seminar. Dan, Casper, and members of the seminar committee have organized

(continued on page 7)

Accounting Programs Leadership Group Minutes of Board of Governors' Meeting

August 8, 2004 – Orlando, Florida

Attendees: Fran Ayres, Allen Boston, Greg Carnes, Dave Donnelly, Bud Fennema, Dan Hollingsworth, Julia Karcher, Eileen Peacock, Lydia Rosencrants, Jack Ruhl, Blane Ruschak, Tom Schaefer, Kent St. Pierre, Kevin Stocks, and Amy Thompson. Guests included David Plumlee, Phil Reckers, and Tom Tyson.

Minutes

The Board meeting began at 10:40 a.m. on Sunday, August 8, 2004 in the Marriott World Center Orlando, with Tom Schaefer, President, presiding. The minutes of the Board meeting held February 8, 2004 in Las Vegas were discussed and approved.

Supply and Demand for Accounting Ph.D.s Survey

David Plumlee led a discussion concerning the Report of the AAA *Ad Hoc* Committee to Assess the Supply and Demand for Accounting Ph.D.s. This committee is charged with the task of gathering useful data concerning the supply and demand of accounting Ph.D.s over the next several years. The Board reviewed the report and made several suggestions concerning the survey to be conducted. David asked if the "demand" part of the survey (to be sent to department chairs) could be sent out as an APLG request. There was general consensus that the APLG wanted to cooperate with this effort.

Accounting Department Advisory Board Survey

Tom Tyson, representing the Teaching and Learning Section, asked for the APLG's support for a survey concerning advisory boards. The survey would be web-based, with a request emailed to all department chairs. The Board voted to endorse the project.

Treasurer's Report

Fran gave the Treasurer's report. Other than the Las Vegas speaker's travel costs, the Section's costs were generally as expected. Tom suggested raising the conference fee for the annual APLG meeting. Fran will try to determine costs for that meeting before setting the conference fee. Jack should submit a budget to the AAA for the meeting by 8/15/04 or as soon as possible after that, and he noted that budgeting will be more difficult than usual due to the combination of APLG and FSA at that meeting. Jack also outlined the cost-sharing arrangements between the APLG and the FSA for the joint meeting. There was a discussion about how to attract smaller school chairs and whether raising the conference fee by \$20 would have an effect on attendance. It was suggested that a \$200 fee would be reasonable. In another matter, Fran agreed to draft some guidelines for the use of funds given for the regional meetings.

NASBA's Proposed Change in CPA Exam Requirements

Phil Reckers alerted the Board to changes that the NASBA was considering with respect to the requirements to sit for the CPA exam. These changes included requirements for nine semester hours of ethics classes, six semester hours of communication, six semester hours of research, and a governmental class. Since these changes would have a huge impact on all accounting departments, it would be important for the APLG to be ready to respond to the proposal if and when it became public.

Installation of Jack Ruhl as 2004–2005 President

The meeting was turned over to Jack and he presented Tom with a gift clock in appreciation for his service to APLG.

Annual Meeting 2005

The Annual 2005 APLG Meeting will be held Sunday, February 13th through the 15th in the Doubletree Paradise Valley in Scottsdale, Arizona. Dan Hollingsworth discussed the development of the program for this first joint meeting of the APLG and FSA. This included the new chairs meeting on Sunday, and discussions on AACSB and ethics topics. Cynthia Cooper has been retained to speak at the conference. Dan asked that recommendations on session content be sent to him or Casper Wiggins.

Fall Meeting

Jack discussed the Fall APLG Meeting. The Board's consensus was that it would be productive to continue meeting in the fall, probably on a Friday in October at a location with easy airport access for all. Chicago and Atlanta were discussed as possible sites.

APLG Sessions on AAA Annual Program in Orlando

Jack discussed the APLG sessions being held in Orlando. These included one on accounting master's programs and another on AACSB accreditation.

Accreditation Report

Eileen Peacock reported that there was not much to report concerning accreditation. The point was made that the move of the AACSB to Tampa would cause some confusion for a while.

VP for Communications Report

Greg said that he will make sure that the APLG meeting will be placed on the AAA website.

Adjourn

The meeting was adjourned at 1:40 p.m.

**Accounting Programs Leadership Group
Minutes of Board of Governors' Meeting
October 22, 2004 – Atlanta Georgia**

Attendees: Allen Boston, Greg Carnes, Dave Donnelly, Bud Fennema, Julia Karcher, Eileen Peacock, Lydia Rosencrants, Jack Ruhl, Tom Schaefer, Kent St. Pierre, Kevin Stocks, and Amy Thompson.

Minutes

The Board meeting began at 10:30 a.m. on Friday October 22, 2004 in the Hilton Atlanta Airport Hotel, with Jack Ruhl, President, presiding. The minutes of the Board meeting held August 8, 2004 in Orlando were discussed and approved.

Treasurer's Report

In Fran's absence, Jack gave the Treasurer's Report. A \$250 registration for the 2005 combined APLG/FSA conference was proposed and discussed. It was noted that the fee had been \$180 for many years. Discussion centered around the desire to attract more chairpersons to the meeting, especially those from smaller schools. It was agreed to send letters to chairs and deans of those schools. Also, Allen and Amy would attempt to secure \$2,500 in additional funding (in addition to the \$1,000 pledged) from each of the Big 4 firms. Three motions were made and passed. First it was agreed that meeting attendance would not require APLG membership for the 2005 meeting. The second motion stated that the New Chairs session would not have a separate fee for the 2005 meeting and that Big 4 firm sponsorship will be denoted at that session. Finally, a motion to set the 2005 meeting fee at \$220 was passed. Following those motions, the Treasurer's Report was approved.

VP for Communications Report

Greg outlined the upcoming newsletter articles and he noted that he is attempting to keep the website current. It was suggested that the strategic plan and bylaw changes be put on the website.

APLG/FSA Joint Meeting 2005

Casper distributed and discussed the 2005 joint program. It was agreed that the APLG Board meeting would be held 9:30–12:30 Sunday morning. No commitments beyond travel costs have yet been made to the guest speakers.

APLG/FSA Joint Meeting 2005

Jack stated that the AAA would like the Board to start planning the 2006 meeting as soon as possible. Locations were discussed, with San Antonio, Charleston, and Savannah to be put forward to the AAA program coordinator.

Administrator's Handbook

Jack led a discussion concerning the *Accounting Administrators' Handbook*, which was last updated in 1998. Several Board members were not aware of the handbook's existence and it was believed that it would benefit from a review and update. Kevin agreed to take the lead in that effort. Other Board members will give him their comments if they have any. The Board will discuss the handbook at the February 2005 meeting.

Possible APLG Involvement in the Ph.D. Supply/Demand Project

Jack led a discussion of the Ph.D. Supply/Demand Project. The Board reviewed

a memo from Jane Mutchler concerning the problem, which contained a request for travel funding. It was agreed that the APLG would give \$2,000 for project travel, with the expectation that the AAA will increase their involvement in this effort.

Allocation of Funds to Regions

Jack led a discussion concerning the \$500 budgeted for each of the seven regions. It was agreed as long as the expenditures benefit the general membership of the region they should be approved. Such approval will be at the treasurer's discretion. If the treasurer is unsure about a request, the matter can be taken to the Board for review.

2005–2006 Strategic Plan

Kent led a discussion of the strategic plan. The three Board goals discussed included: (1) expanding the set of accounting leaders in APLG, (2) developing accounting program leaders, and (3) supporting accounting program leaders. In response to the first goal, Jack will attempt to find old membership rosters to determine the extent of membership turnover.

Other Business

Kent discussed the mechanism for identifying program chairs for the 2006 Annual Meeting. He requested that Board members contact him with suggestions.

Adjourn

The meeting was adjourned at 2:20 p.m.

APLG/FSA 2005 Annual Seminar

**Register now for the 2005 Annual Seminar
(which will be a joint meeting with the Federation of Schools of Accountancy):**

DATES: Sunday, February 13 through Tuesday, February 15, 2005

LOCATION: Doubletree Paradise Valley Resort in Scottsdale

See pages 4, 6, and 7 for more information or go to <http://aaahq.org/aplg/seminars/2005/regs.htm>.

Invitation to Scottsdale in February



The 2005 APLG Midyear Seminar will be a joint meeting this year with the Federation of Schools of Accountancy. The First FSA-APLG Joint Annual Meeting will be February 13–15, 2005 at the Doubletree Paradise Valley Resort in sunny Paradise Valley, Scottsdale, Arizona. Lush courtyards, exquisite desert vistas, and numerous recreation facilities await you in this 22-acre resort, providing an ideal environment to network with colleagues from around the country and to explore issues related to the program theme: *Integrity in Financial Reporting*. You may want to arrive a few days early to attend the *AACSB Business & Accounting Accreditation Seminar* being held at the Doubletree on February 11–12. For more information, visit: <http://www.aacsb.edu/conferences/events/seminars.asp> (Event Code: BAS2-11).

As always, the national meeting can promise a stimulating agenda enriching your understanding of emerging issues, sharing successes of other schools, and providing take-

aways for curriculum infusion. Don't miss this opportunity to brainstorm with fellow leaders of the profession who confront common challenges and opportunities.

You can make your travel arrangements for the Doubletree – Paradise Valley at <http://doubletree.hilton.com/en/dt/index.jhtml> or by phone at 1-800-222-TREE. Visit <http://www.thefsa.org> or <http://aaahq.org/aplg/index.htm> for more information and updates on meeting registration.

Accounting Programs Leadership Group 2004–2005 OFFICERS AND BOARD MEMBERS

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Vice-President–Accreditation
Vice-President–Communications
Secretary
Treasurer

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Kent St. Pierre
Eileen Peacock
Gregory Carnes
Bud Fennema
Fran Ayres

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University of Delaware
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Florida State University
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Academic-at-Large Board Member
Academic-at-Large Board Member
Academic-at-Large Board Member
Practice-at-Large Board Member
Practice-at-Large Board Member

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Julia Karcher
Lydia Rosencrants
Kevin Stocks
Allen Boston
Amy Thompson

University of Missouri–Kansas City
University of Louisville
LaGrange College
Brigham Young University
Ernst & Young
PricewaterhouseCoopers

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Mid-Atlantic
Southwest
Southeast
Ohio
Midwest
Western

Ron Huefner
Jeannie Welsh
Phil Harmelink
Ed Arrington
Tim Fogarty
Ken Winter
Betty Chavis

SUNY at Buffalo
LaSalle University
University of New Orleans
The UNC at Greensboro
Case Western Reserve University
University of Wisconsin–LaCrosse
California State University, Fullerton

2004–2005 Nominating Committee Members

Silvia Madeo
Doug Ziegenfuss
Dan Hollingsworth

University of Georgia
Old Dominion University
Mississippi State University

Some Thoughts on Accreditation – Do's and Don'ts!

E. Kent St. Pierre, University of Delaware

As one of the many unpaid employees of the AACSB serving on numerous visit teams and accreditation committees, I have been asked to provide some insight on the accreditation process to other chairs and department leaders. I offer the following suggestions/ideas with the standard caveat—I am responsible for any errors, omissions, and misinterpretations—which, given the nature of the standards, could be numerous!

There are several suggestions that I would offer from a strictly logistical perspective. First, the department should have a faculty member or chair who is very familiar with the basic accounting accreditation standards and the maintenance procedures. This may require attending an AACSB training session where these topics are covered in detail. Second, the chair or designated faculty should provide as much input as possible on the selection of the team members. This selection process is critical since it is the review team that drives the content, tone, and conclusions reached from the actual visit. There may be limits as to how much a school can influence the team selection, but it benefits the school to push those limits to the extent possible. Third, there should be communication between the school and the team, whether it concerns visitation schedules, important events occurring at the school, or general concerns of importance so that the team is made aware of any items that may affect the accreditation visit or findings. Fourth, the team should be treated as important guests who are providing a valuable service to the school. It should be remembered that the visitation team is taking their own time to volunteer for these visits with very little reward except the knowledge that they are providing valuable input to the school.

From a reporting perspective, the general rule should be to send in enough information for the team to make an intelligent decision, but not so much as to overload the process. Basically, if the school follows the suggested guidelines for the maintenance review, the team should be able to conduct their analysis. If

additional information is requested, the school should provide what is asked for and communicate with the team as to the adequacy of what is provided.

In addition to the required reports, which are listed in the maintenance handbook, there are several issues that seem critical, based upon my involvement with numerous visits and committee discussions. First, there should be a clear explanation as to the processes in place that help the programs/school achieve a level of high quality. Second, there should be a clear explanation as to how these processes provide the necessary feedback to “close the loop” and result in positive change to the program—with examples if possible. Third, there should be a clear indication as to the quality of the students entering the program, whether it is done by test scores, a rigorous selection process, or some other means of determining quality. Fourth, there should be some indication of output quality as far as the students are concerned. This could be measured by the quality and number of firms that recruit the students and the fact that they continue to return to hire the graduates of the program, or some other objective measure. Fifth, from a faculty perspective it should be clear to the team how many faculty are academically qualified, how that is determined, and where these individuals teach so that academically qualified classroom coverage is apparent. One should see a correlation between academically qualified faculty coverage and the level of degree programs: the higher the level of degrees offered, the higher the AQ faculty coverage.

It is important to remember that the guidelines and standards are open to interpretation; by the team and by the accreditation committee. These are guidelines and should be addressed with that in mind. If a school can make the case for quality, provide information on processes that work and provide valuable feedback for change, and convince the team and accreditation committee that the school is continuously improving, the visit and subsequent decision should both be positive.

The Benefit of the APLG to Smaller Accounting Programs

Lydia Rosencrants, LaGrange College

Almost six years ago I was sitting in the New Chairs Seminar at the annual Accounting Programs Leadership Group conference. I was still a doctoral student, but I had already accepted a position with a small, private, liberal arts college to begin and chair their accounting program. I was excited, but scared. What did I know about being the chair of an academic department? I hadn't even been a member of one yet! I found the right place to get advice when I found the APLG. From the moment I arrived at the annual meeting, I was surrounded by chairs from all types of schools with varying degrees of experience. And they wanted to share with me! It didn't matter that I wasn't from a big, well-known school. Everyone was valued in this organization.

The APLG annual conference is the only conference I attend faithfully. I know that I will be able to discuss the challenges facing accounting programs, as well as receive information on how to improve my job performance. At last year's conference I was honored to be on the giving end when I presented a session dealing with issues facing chairs at four-year undergraduate schools. Not only was I able to share my experience, but I learned a great deal from my two co-presenters and audience participants. I was also encouraged that chairs from much larger schools attended our session. Master's programs recognize the high-quality students

we are developing at four-year schools. The APLG conference provides a forum for all of us to come together and grow.

I was surprised, to say the least, when I was approached last year to be a member of the Board of Governors of the APLG. The Board contains members from prestigious AACSB schools. They wanted a professor from LaGrange College to join? I think that my membership in this body speaks volumes about the character of this organization. The leadership recognizes that all chairs need support and advice no matter what size program they are leading. I believe that I am here to represent the interests of chairs in smaller schools. Some issues faced by chairs are universal—dealing with colleagues, recruiting top-quality students. But small schools face unique issues as well—advising students on getting the fifth year, convincing firms to interview our students. I need help with these issues. I am so thankful that I can network with others facing them through the APLG.

I hope that chairs of smaller programs will make plans to attend this year's annual conference in Scottsdale, Arizona on February 13–15. I will be facilitating a discussion of the challenges and rewards of leading a department at a four-year college. There is much we can gain from sharing ideas and struggles.

FIRST APLG/FSA JOINT ANNUAL SEMINAR

Integrity in Financial Reporting

Doubletree Paradise Valley Resort — Scottsdale, Arizona — February 13–15, 2005

NEW CHAIRPERSONS' PROGRAM

Sunday February 13, 2005

- 7:15 AM – 8:00 AM **Breakfast Buffet**
- 8:00 AM – 8:15 AM **Welcome**
Gregory Carnes (Northern Illinois University)
Program Chair
- 8:15 AM – 9:15 AM **Accreditation: Practical Tips for Managing the Process**
Keith Stanga (The University of Tennessee)
- 9:15 AM – 10:00 AM **Relations with Faculty: Transitioning from Colleague to Administrator**
Morris Stocks (University of Mississippi)
- 10:00 AM – 10:15 AM **Break**
- 10:15 AM – 11:00 AM **Working with the Dean: Lessons Learned**
David Graf, Dean (Northern Illinois University)
Silvia Madeo (University of Georgia)
Mary Beth Mohrman (University of Missouri–St. Louis)
- 11:00 AM – 12:00 PM **External Relations: Practical Tips for Fundraising and Advisory Boards**
Dan Hollingsworth (Mississippi State University)
Ray Whittington (Depaul University)
- 12:00 PM – 1:00 PM **LUNCH**
APLG/FSA Joint Annual Seminar

SUNDAY FEBRUARY 13, 2005

- 1:00 PM – 1:15 PM **Welcome and Introduction to Program**
Jim Benjamin (Texas A&M University), FSA President
Jack Ruhl (Western Michigan University), APLG President
- 1:15 PM – 2:15 PM **AACSB Update**
Jerry Trapnell (AACSB – International)
- 2:15 PM – 3:15 PM **Processes and Assessment**
Jan Williams (The University of Tennessee)

SUNDAY FEBRUARY 13, 2005 (continued)

- 3:15 PM – 3:45 PM **Break**
- 3:45 PM – 5:00 PM **Leadership: Working with Diverse Constituency and Change**
Trudy Bourgeois (President, Trudy Bourgeois)
- 6:00 PM – 8:00 PM **Welcome Reception**

MONDAY FEBRUARY 14, 2005

- 7:00 AM – 8:00 AM **Breakfast Buffet**
FSA Business Meeting (at Breakfast) – 7:40–8:00 am
- 8:00 AM – 9:30 AM **Ethics and Accounting Education**
Cynthia Cooper and Glyn Smith (Formerly of WorldCom)
- 9:30 AM – 10:30 AM **Teaching Ethics in Accounting Programs**
Bill Thomas (Baylor University)
- 10:30 AM – 11:00 AM **Break**
- 11:00 AM – 12:00 PM **Ph.D. Shortage in Accounting**
David Plumlee (University of Utah)
- 12:00 PM – 1:30 PM **Lunch**
Speaker: Andrew Bailey, Jr.
Deputy Chief Accountant for SEC

CONCURRENT SESSIONS

- 1:30 PM – 2:30 PM **Concurrent Sessions #1**
- 1A. Accounting Education Changes Resulting from Sarbanes-Oxley**
Tom Linsmeier (Michigan State University)
- 1B. Issues Facing Small Accounting Programs**
Lydia Rosencrants (LaGrange College)
- 1C. Benchmarking Master of Accounting Programs**
Patrick Paquette, EBI
- 1D. Fraud—Forensic Accounting**
Ed Goings (KPMG)
- 2:30 pm – 3:00 pm **Break**

MONDAY FEBRUARY 14, 2005 (continued)

3:00 PM – 4:00 PM

Concurrent Sessions #2

2A. Accounting Education Changes Resulting from Sarbanes-Oxley

Tom Linsmeier (Michigan State University)

2B. Advisory Boards: Pros and Cons

Kent St. Pierre (University of Delaware)

2C. Core Competencies, Acceptance, Implementation, and Evaluation

Joe Bittner (AICPA)

2D. Fraud—Forensic Accounting

Ed Goings (KPMG)

4:00 PM – 5:00 PM

Concurrent Sessions #3

3A. Accounting Education Changes Resulting from Sarbanes-Oxley

Tom Linsmeier (Michigan State University)

3B. Advisory Boards: Pros and Cons

Kent St. Pierre (University of Delaware)

3C. Core Competencies, Acceptance, Implementation, and Evaluation

Joe Bittner (AICPA)

3D. Fraud—Forensic Accounting

Ed Goings (KPMG)

5:30 PM – 7:00 PM

Reception and Awards

TUESDAY FEBRUARY 15, 2005

7:00 AM – 8:00 AM

Breakfast Buffet

8:00 AM – 9:30 AM

Talent Task Force Report

Dick Dietrich (The Ohio State University)

9:30 AM – 10:00 AM

Break

10:00 AM – 11:00 AM

Evaluation of NASBA's Proposal for Accounting Curricula in Five-Year Programs

Phil Reckers (Arizona State University)

11:00 AM – 12:00 PM

Update on the New CPA Exam

Kevin Stocks (Brigham Young University)

12:00 PM

Adjourn

Program

Co-Chairs:

Dan Hollingsworth (Mississippi State University)

Casper Wiggins (The University of North Carolina at Charlotte)

President's Message

(continued from page 1)

an excellent program. Details are provided inside this edition of the APLG newsletter.

Early in the planning process, Shawna Gazaway of AACSB suggested scheduling an Accounting Accreditation Seminar to immediately precede the February APLG/FSA event. The leadership of both groups enthusiastically agreed. The AACSB seminar will be held in Scottsdale February 11–12. For further information and to register for the AACSB Seminar, please visit <http://www.aacsb.edu/conferences>.

NASBA Task Force

In midsummer 2004, both APLG and FSA became aware of the NASBA (National Association of State Boards of Accountancy)/AICPA 150-hour Task Force on Education Rules. This Task Force was considering revisions to the requirements for the CPA certificate. In addition to helping develop the administrative skills of both novice and more experienced administrators, the February seminar will provide a forum for attendees to discuss and perhaps provide input to the Task Force.

A change in the rules for professional certification could have major implications for accounting education. For example, detailed rules could potentially reduce creativity in accounting programs and produce unintended consequences. Adding additional new requirements to accounting programs might decrease the number of quality students interested in entering the program.

Seminar co-chairs Dan Hollingsworth and Casper Wiggins have scheduled a Tuesday morning session at which Phil Reckers (Arizona State University) will discuss the NASBA proposal. Wesley Johnson of NASBA has been invited to participate both to inform those in attendance and obtain feedback. This should certainly be an interesting and lively discussion.

In closing, I urge you to attend the annual seminar, and consider becoming involved, or more involved, with APLG. The job of academic administrator can be a satisfying and happy one. I think it's much more likely to be a positive experience if we are prepared to successfully address the challenges we face. APLG provides a way to obtain such preparation. Enjoy the ride.

ADVANCES IN ACCOUNTING

Elsevier Science — Volume 22

ADVANCES IN ACCOUNTING is a research journal providing academics and practitioners a forum through which to address current and emerging issues in accounting. Manuscripts may embrace any research methodology and examine any accounting-related subject. All manuscripts are blind reviewed by two members of the editorial board. The results of initial reviews normally will be reported to the authors within 10–12 weeks from the date of manuscript submission. Editorial correspondence pertaining to manuscripts should be sent to the editor. A \$50 submission fee is required. Articles may be submitted as an email attachment.

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NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

College/University

James Madison University
Louisiana State University
Marquette University
Texas State University–San Marcos
University of Florida
University of Wyoming
Virginia State University

Department Chairperson/School Director

Paul Copley
Barbara Apostolou
Michael D. Akers
Nitham Hindi
Joel Demski
Penne Ainsworth
Carl N. Wright

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: _____

CHAIR/DIRECTOR POSITIONS

The following positions were listed on the American Accounting Association website as of November 15, 2004. For more information, consult the following site: <http://aaahq.org/placements/default.cfm>

- Emporia State University, Department of Accounting and Computer Information Systems, seeks an individual for **Department Chair**.
- North Carolina A&T State University invites applications for the position of **Chair of the Department of Accounting**.
- Rochester Institute of Technology invites nominations and applications for **Chair of an interdisciplinary department including Accounting**.
- Southwest Missouri State University (SMSU) invites applications for the **Director of the School of Accountancy**.
- University of Kentucky seeks a Full Professor to serve as **Director of the Von Allmen School of Accountancy**.
- University of Missouri–Columbia (MU) seeks to fill the position of **Director of the School of Accountancy**.
- The University of North Carolina at Wilmington invites applications for **Chair of the Department of Accountancy and Business Law**.
- Western Illinois University invites applications for **Chair of the Department of Accountancy**.

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: _____

(MasterCard or VISA only)

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