

# Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 29, No. 2, Fall/Winter 2005

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## Spring/Summer Newsletter Deadline

The deadline for material to be included in the Spring/Summer 2006 issue is Friday, April 21, 2006. 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.

Gregory Carnes  
Dean, College of Business  
Lipscomb University  
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## President's Message

*Kent St. Pierre*

Greetings and welcome to the Fall/Winter 2005 Accounting Programs Leadership Group (APLG) newsletter. I hope this newsletter provides our members with information that is useful in their positions as accounting program leaders and results in your scheduling time to attend our annual meeting on February 12–14, 2006. This is our major activity and provides value only if our members attend and become active participants in the sessions offered. The meeting this February will be held in San Antonio, Texas, and promises to offer valuable information on many of the subjects that concern us all as accounting program leaders. We are hosting this meeting with the FSA for the second time in hopes of better serving our members and offering sessions on topics of interest to both groups. The theme for this year's meeting is "The Accounting Department in 2006—Calm or Confusion?" and will focus on the seemingly never ending issues of importance affecting our profession—especially on the academic side. The "Calm" refers to the good times as evidenced by the increase in hiring of our majors and the demand for the major itself—we are even considered the hot new major on campus and considered the sexy new major in several publications! The "Confusion" refers to the ever increasing stress we are feeling as program leaders with assessment demands, recruiting difficulties at the Ph.D. level, AACSB requirements, external parties becoming more involved with our curriculum, reduced financial support, and dealing with and evaluating faculty while trying to get along with deans and the employers of our students. We have analyzed the APLG programs for the past five years and have decided to offer some different sessions with a different format. The evaluations from past meetings have made us aware that the membership desires practical, hands on sessions addressing a laundry list of concerns. We hope to respond to those desires.

In addition to the regular sessions, we will continue to hold the new chairpersons seminar on Sunday morning, February 12th with Jim

Rebele of Robert Morris University coordinating the activities. I strongly recommend this program for new chairs, or experienced chairs who are interested in some new ideas, since historically there is very little guidance given to new chairs in the areas of faculty/chair relationships, dean/chair relationships, transitioning from a faculty member to a chair, fundraising, and the accreditation issues we all must confront. Following the new chairs session, we will offer sessions on Sunday afternoon, all day on Monday the 13th, and conclude at noon on Tuesday the 14th. The regular sessions are being coordinated by Lee Knight from Wake Forest University and Tim Fogarty from Case Western. The sessions this year will allow for a question and answer time at the end of each presentation so that our members can address specific issues of concern to them and increase audience participation. In addition, again based on member responses, we have reduced the number of presentations on general topics and increased the number of presentations on specific areas of concern to members of the APLG and FSA with the hope of providing value to the attendees.

The AACSB will hold a seminar prior to our meeting, and we will again offer sessions on several key topics from an accreditation perspective. Jerry Trapnell and Jan Williams will update us on key issues from an AACSB perspective with Susan Wolcott and Tom Calderon offering their views on assessment of our programs from a practical standpoint. Dan Guy will provide a real world perspective on ethics and ethics coverage in an academic environment while Phil Reckers will update us on current external influences on our profession. We will have a Big 4 panel address our concerns about what they are looking for in our students, where they are going as far as student needs from a hiring perspective, and their vision as to the relationship between the accounting programs and their firms. We will have a panel discuss the Ph.D.

*(continued on page 9)*

# Accounting Programs Leadership Group Minutes of Board of Governors' Meeting

August 7, 2005 — San Francisco, California

## Attendees

Fran Ayres, Allen Boston, Mark Chain, Greg Carnes, Dave Donnelly, Bud Fennema, Julia Karcher, Lydia Rosencrants, Jack Ruhl, Kent St. Pierre, Phil Reckers, Kevin Stocks, Paula Thomas, Amy Thompson, and Douglas Ziegenfuss.

## Minutes

The Board meeting began at 10:10 a.m. on Sunday, August 7th, 2005 in the San Francisco Hilton, with Jack Ruhl, President, presiding. The minutes of the Board meeting held February 13th, 2005 in Scottsdale were discussed and approved.

## Treasurer's Report

Fran gave the treasurer's report up to 6/30/2005. She felt we needed to have at least a \$50,000 cushion, and the report showed about an \$88,000 balance. The Board reviewed the 2003/2004 Section Costs report, which supports the AAA's conclusion that the APLG is a high cost section. Many deficiencies in that report were noted and it was agreed that Kent would respond to the AAA finance committee concerning those deficiencies. The treasurer's report was approved.

## VP-Communications Report

Greg Carnes reported that the newsletter came out this summer, focusing mostly on the NASBA issue. He stated that he would like to get all the section documents (by-laws, accounting administrators' handbook, etc.) electronically in one place so that the transition to a new VP-Communications would be smoother. Greg also solicited suggestions for the next newsletter.

## FSA Proposal for Future Annual Seminar Profit/Loss Sharing

Jack noted that we originally agreed to split APLG/FSA annual meeting profit or loss equally between the groups. That arrangement worked well in Scottsdale, with about \$2,000 profit for each group. In an email to Jack, Andy Judd from the FSA had suggested that at future meetings, APLG should have an awards reception (like the FSA does) and that the groups share losses equally and that the first \$2,000 of profit be

allocated to the APLG with any profit above that amount being split 75% to the APLG and 25% to the FSA. Following some discussion, motions were passed to continue to split profits and losses equally and to award the APLG Best Paper award during the reception in which FSA gives their awards.

## APLG Response to the NASBA Proposal

Jack noted that the AAA has responded to the NASBA proposal and that he felt that it was likely that the proposal would be withdrawn. The comment period ends 8/26/2005 and Jack drafted an APLG response. A few changes were suggested and it was agreed that the letter would be submitted on behalf of the Board to the NASBA after sending a revised draft to all board members.

## APLG/FSA Annual Seminar in 2006 in San Antonio

Kent reported that he chose Lee Knight and Kaye McClung as co-chairs for the 2006 midyear annual seminar. He asked the Board for ideas on session topics to give the co-chairs some direction in developing useful sessions. The Board discussed how the Big Four firms (and maybe other firms) might get involved in some sessions and other possible topics were discussed.

## Accreditation Report

Phil discussed the role of the VP-Accreditation, since more than the AACSB needs to be monitored (e.g., NASBA, PCAOB, etc.). A motion to change the title of the position to "VP-Academic Standards" was passed. The responsibilities of the position include monitoring all the organizations that have influence over accounting curricula and programs. As part of this discussion, it was also agreed that the new president elect should find a program chair by the August meeting for the midyear annual seminar 18 months later.

## Installation of Kent St. Pierre as 2005-2006 President

The meeting was turned over to Kent and all agreed that Jack has done an excel-

lent job. A plaque will be given to him for his contributions. Jack thanked Dave and Amy for their contributions as they left the Board.

## APLG/FSA Annual Seminar in 2007

Dee Strahan joined the meeting to discuss the location of the 2007 midyear annual meeting. She pointed out that we needed to determine midyear meeting sites earlier than in the past. She said that Las Vegas was a difficult site to obtain because the hotels there were expensive and not receptive to groups our size. We identified three cities (San Diego, Charleston, and New Orleans) for her to investigate for the 2007 meeting. Greg said that he would discuss locations with the FSA, and Kevin agreed to submit the site search for the 2007 to Dee.

## APLG Sessions on AAA Annual Program in San Francisco

Kent reported that ten papers were submitted for the four APLG sessions at the San Francisco meeting. Discussants were eliminated this year in attempt to increase discussion with the attendees. Moderators will continue to be used. One paper will be selected for an award in the spring. On another topic, Kent generated a list of members to help us possibly recruit more APLG members. He will take suggestions from the Board on how to increase membership.

## Accounting Administrators' Handbook

Kevin reported that the project is on hold until an electronic copy of the handbook can be found.

## New Business

The Board discussed the fall APLG meeting and it was agreed that we would meet in October in Atlanta on a Friday or Saturday. Kent will email Board members to get dates and agenda items. If possible, we might be able to meet via a conference call instead of in Atlanta.

## Adjourn

The meeting was adjourned at 12:30 p.m.

# A Ph.D. Prep Program at Brigham Young University

*Kevin Stocks, Brigham Young University*

A Ph.D. Prep track has been established as part of the Master of Accountancy program at Brigham Young University (BYU). Thirty six graduates from this track are currently in or have graduated from accounting Ph.D. programs across the nation. To date, all of the graduates entering a Ph.D. program have remained in their respective Ph.D. programs—none has dropped out.

Degrees in accounting are offered at the bachelors and masters level at BYU. There is no Ph.D. program in accounting. Three driving factors motivated the creation of the Ph.D. Prep track. First and foremost was a feeling among the faculty that students could find a highly successful and rewarding career in academia. A second rationale was a desire to create a pool of qualified potential candidates for future faculty positions at BYU. A third and more altruistic rationale was a desire to help mitigate the general lack of new Ph.D. candidates in the U.S.

The accounting program at BYU is a 2-3 program. After two years of general college in business classes, students are admitted to the School of Accountancy. Recruitment of students for the Ph.D. track begins at the junior level. Faculty members are encouraged to identify students they believe might have interest and ability in academia and to talk with them about the possibility of going on for a Ph.D. During presentations and panel discussions where different careers are discussed, education is always included as one of the options.

In the spring of the junior year, as students are making the decision to continue into the masters program, an orientation is held at the home of a faculty member to talk about academic careers and the personal characteristics and preparation needed to be successful. Significant others are invited to the orientation, and much of the time is spent answering questions. Interested students apply for the Master of Accountancy program at the end of the junior year (in either the professional accounting or the tax stem) and select the Ph.D. Prep track option. A faculty committee reviews the applications and selects those who appear to be both interested and qualified. The GMAT is not required to be accepted into the program.

The Ph.D. Prep students take the same set of required business classes (finance, marketing, operations, communications) as their peers. Students in both the professional accounting and the tax stems take a course in strategic management and one entitled Ethics, Business and Society. An academic research class is substituted for the professional literature or the tax research class. Students in the professional accounting stem take classes with their stem peers in advanced audit, advanced managerial accounting, and advanced financial accounting. Students in the tax stem take classes with their stem peers in tax research methodology, advanced taxation, and federal income taxation.

All other required and elective classes in both stems are replaced by a set of eight classes: Calculus; Statistical Methods for Research 1 and 2; Statistics for Economists; Intermediate Price Theory 1; Intermediate Macroeconomics; Introduction to Econometrics; and Econometrics. All of these classes are taken with other students in the Math, Statistics, and Economic departments. The total number of required credits for Ph.D. Prep students is the same as for all other students in the professional and tax stems. Students are provided a list of recommended classes for archival financial research and for experimental research to consider if they have room in their schedules.

From an administrative view, there is relatively little cost to this program. One faculty member is designated as the Ph.D. Prep coordinator. The academic research class is the only new class created as part of this program. All other courses in math, statistics, or economics already exist in those respective departments. Since we are sending a relatively small number of students into these classes (10 to 15 annually), these departments have been very supportive.

For the past several years we have averaged 10 to 12 students entering the Ph.D. Prep track annually. An average of 60 to 70 percent of the students proceed directly into a Ph.D. program after graduating from BYU. Interestingly, one or two students each year have opted for a Ph.D. program in a discipline other than accounting,

including organizational behavior, strategy, and finance. Those who do not go on to enter a Ph.D. program graduate with a master's degree. They have all been very successful in finding employment in public or private accounting.

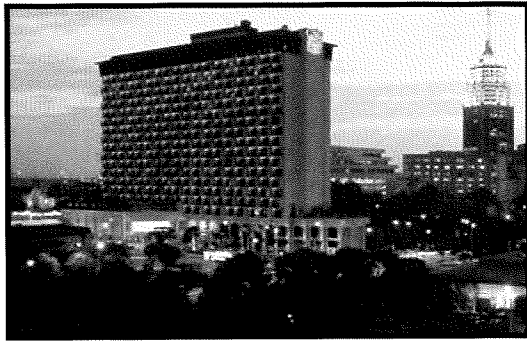
Beyond fulfilling the three stated purposes for implementing this program, other significant benefits have resulted. Class sessions in the Ph.D. research class are distributed among the research faculty. Ph.D. Prep students are encouraged to work with faculty on projects of mutual interest. The result is that faculty are presenting in class with the idea of attracting a good research assistant and students are listening in class with the idea of becoming involved as a research assistant. One outcome of this has been a number of publications co-authored by faculty and Ph.D. Prep students.

A second benefit has been a strengthening of our research seminars, in which the students are invited to join the faculty. We are now finding that Ph.D. coordinators and research faculty from other institutions are very interested in making presentations at our faculty research sessions with the intent of attracting some of the Ph.D. Prep track students to their programs.

A third benefit has been the recognition we have received from other programs on campus. The program model has been duplicated in Information Systems and is being currently considered in a number of other areas, both inside the business school and across campus. Moreover, word is spreading from the Math, Statistics, and Economics departments about the strength of the accounting students. The internal recognition of the accounting faculty as research scholars has improved significantly with the implementation of this program.

The Ph.D. Prep program has become a very important curriculum option at BYU. Such a program requires a faculty member to organize, administer, and shepherd the students. It also takes coordination with other departments and flexibility in the curriculum. The benefits derived have been numerous. For additional information, contact Kevin D. Stocks at BYU.





## Invitation to San Antonio in February

The 2006 APLG Midyear Seminar will be a joint meeting again this year with the Federation of Schools of Accountancy. The FSA-APLG Joint Annual Meeting will be February 12–14, 2006 at the Hilton Palacio del Rio in San Antonio providing an ideal environment to network with colleagues from around the country and to explore issues related to the program theme: *The Accounting Department in 2006—Calm or Chaos?* You can make your travel arrangements for the Hilton Palacio

del Rio by phone at (210) 222-1400. Visit [www.thefsa.org](http://www.thefsa.org) or <http://aaahq.org/aplg/index.htm> for more information and updates on meeting registration.

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 may want to come a few days early to attend the *AACSB Accounting Accreditation Seminar* being held at the Hotel Contessa on February 10–11. For more information, visit [www.aacsb.edu/conferences/events/seminars.asp](http://www.aacsb.edu/conferences/events/seminars.asp).

### AACSB International Accounting Accreditation Seminar

**February 10 - 11, 2006  
San Antonio, Texas**

Perfect for deans, accounting administrators, department chairs, faculty members, and key stakeholders of accounting programs, the seminar focuses on:

- The Accounting accreditation standards.
- The importance of continuous quality improvement.
- The processes leading to initial accreditation and maintenance of accreditation.

A Peer Review Team training session will also be offered.

The seminar will be held just prior to the 2006 APLG/FSA Annual Meeting in San Antonio. To join us, visit [www.aacsb.edu/conferences/events/seminars.asp](http://www.aacsb.edu/conferences/events/seminars.asp).

*AACSB International accounting accreditation—  
representing earned excellence, the best accounting programs in the world.*

AACSB

## AACSB Modifies Accreditation Processes To Promote Accounting Accreditation

*Jerry E. Trapnell, Executive Vice President & Chief Accreditation Officer  
Juliane Schutt, Manager, Accreditation Services  
Both of AACSB International*

AACSB International (The Association to Advance Collegiate Schools of Business) is the premier, global accreditation organization for business and accounting programs. Established in 1916 by leading business schools, AACSB International business has been earned by 506 business schools in 28 countries. Accounting accreditation, as an extension of AACSB business accreditation, began in the early 1980s and has been achieved by 167 accounting programs in five countries (see [www.aacsb.edu](http://www.aacsb.edu) for the list of accredited business schools and accounting programs, accreditation standards, accreditation fees, and process documents).

To date, 34 percent of AACSB accredited business schools also hold separate accounting accreditation. Clearly, there is room for growth in the number of accounting programs that earn separate AACSB accounting accreditation among the cadre of AACSB accredited business schools.

To encourage accounting programs in this status to seek accounting accreditation, AACSB has modified its initial accreditation processes. The rationale for this change centers on the fact that accounting programs in AACSB accredited business schools already have gone through a level of review as part of the accreditation process. The high quality affirmed during this review reflects, in part, a certain level of quality assurance within the business school's accounting program. Consequently, these accounting programs should more easily transition into the initial accounting accreditation process assuming the programs have appropriately addressed AACSB business standards including expectations for faculty qualifications, faculty sufficiency, assurance of learning, etc.

AACSB's accreditation standards for accounting programs have some unique provisions beyond the business standards related to mission, relationship to professional practice, students, faculty, and assurance of learning, but an accounting program should be able to address these additional requirements if it is already aligned with the business standards.

The major changes are summarized as follows:

- Accounting programs seeking initial AACSB accounting accreditation through the revised process will be managed by the Accounting Accreditation Committee (AAC) rather than the Preaccreditation Committee.
- The time frame leading to the development of the self-evaluation report for initial accreditation may be reduced significantly from the current process for initial accreditation applications. The time reduction is a function of the accounting program's demonstration of a high level of business and accounting standards "literacy"

through its filing of the Accounting Preaccreditation Eligibility Application.

- An accounting program can pursue initial accounting accreditation concurrently with the business school's maintenance of accreditation review or at any time between the two consecutive business reviews. However, the business school review cycle will become the subsequent accounting maintenance review date and an acceleration of the accounting program's first maintenance review may be necessary in order to align the business and accounting accreditation schedules.

It must be noted that if the accounting program can not demonstrate a high degree of standards "literacy" and congruence with the business and accounting standards, the initial accounting accreditation process may take longer. In such cases, the program must develop an accreditation plan before proceeding to the self-evaluation process. The accreditation plan outlines how the accounting program will address significant standards non-congruence with specific time lines. Again, this process is managed by the AAC.

As an example, an accounting program, through this process, could file an Accounting Preaccreditation Eligibility Application with AAC for its March 2006 meeting. If approved to move forward, the accounting program, if it wished, could file a self-evaluation report by June 1, 2007, have a peer review team visit in the 2007 fall term and complete the accreditation process by January 2008 assuming all review by the peer review team, AAC, and AACSB board of directors are successful.

A flow chart depicting the new process is shown in Figure 1.

AACSB International accreditation continues to be the hallmark of excellence for business and accounting programs worldwide. AACSB accreditation demonstrates to key stakeholders (e.g., current and prospective students, current and prospective faculty, employers, alumni and other business schools and accounting programs) that through the voluntary process of self-evaluation and peer review against relevant, global standards, an external validation of overall high quality and commitment to continuous improvement is achieved. AACSB International accreditation places a business school and accounting program among the best in the world.

AACSB accredited business school deans and accounting administrators who are interested in pursuing separate accounting accreditation through this revised process can contact AACSB at [AAC@aacsb.edu](mailto:AAC@aacsb.edu) or [Juliane@aacsb.edu](mailto:Juliane@aacsb.edu) for more information.

*(continued on page 6)*



FIGURE 1

**The Accounting Accreditation Process  
for Institutions Holding Business Accreditation**

(For institutions pursuing business accreditation concurrently, see  
"The Accounting Accreditation Process for Institutions Pursuing Business Accreditation"  
at <http://www.aacsb.edu/accreditation/process/process-toc.asp>)



**STEP A – Accounting PreAccreditation**

1. Submit Accounting PreAccreditation Eligibility Application to Accounting Accreditation Committee (AAC). Application can be downloaded from <http://www.aacsb.edu/accreditation/process/process-toc.asp>
2. AAC reviews application for accounting accreditation standards issues.\*
3. AAC may either:
  - a. Move applicant directly to initial accreditation process. (Move directly to **Step B – Initial Accreditation**)
  - b. Assign a mentor to work with the applicant; mentor visits. (Continue to #4)
4. AAC forwards recommendation on eligibility criteria and scope of review to Accreditation Coordinating Committee (ACC) for concurrence.
5. Applicant and mentor work together to address AAC issues and design an Accreditation Plan within the applicant's Accounting Strategic Plan – applicant submits Accreditation Plan to AAC.
6. AAC reviews Accreditation Plan.\*
7. Accreditation Plan is implemented.
8. Applicant submits Annual Reports to AAC for review; mentor submits annual recommendation.
9. When two years remain on the implementation of the Accreditation Plan, Applicant moves to **Step B – Initial Accreditation.**

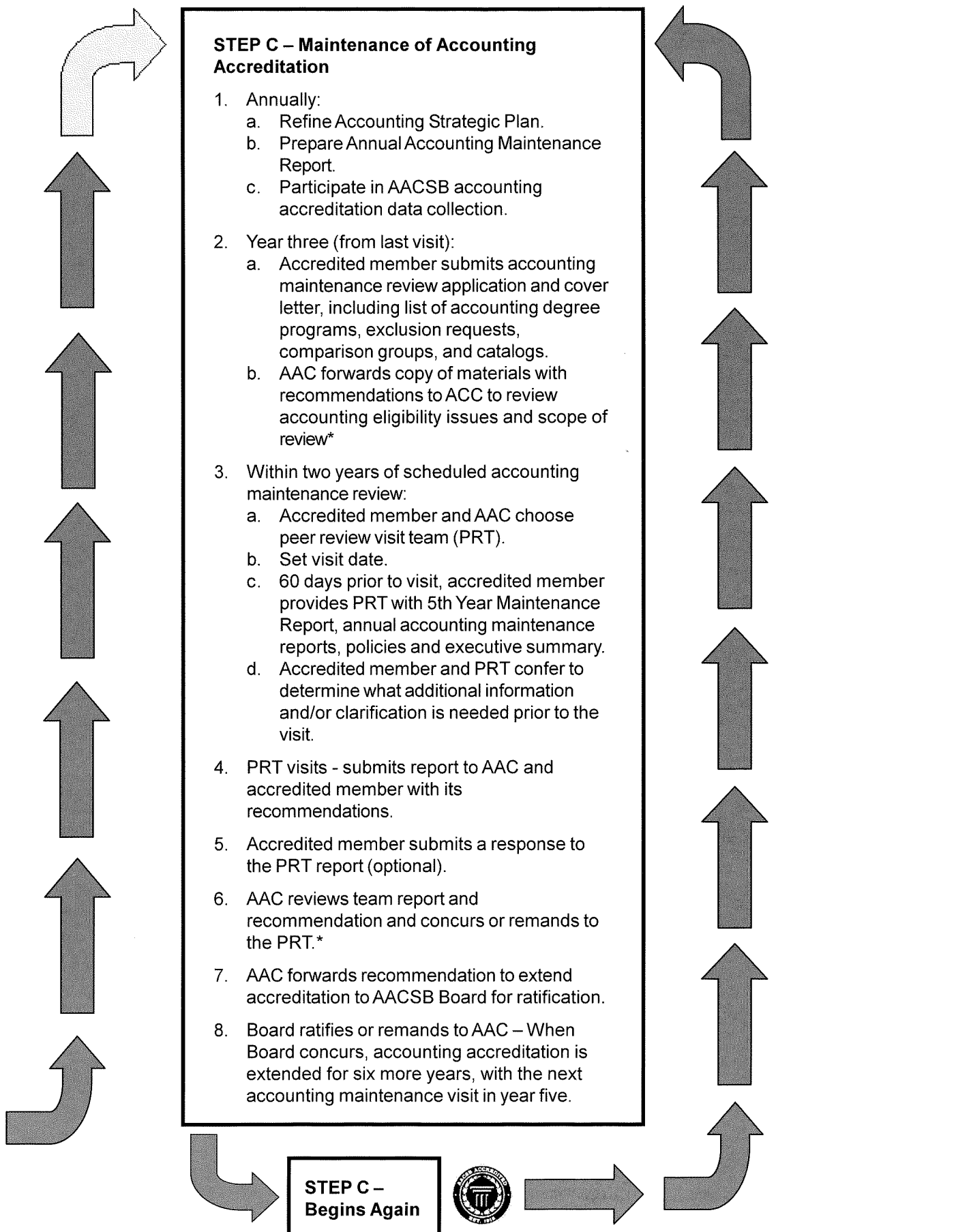
**STEP B – Initial Accounting Accreditation**

1. AAC and applicant appoint an Accounting Chair.
2. Accounting Chair reviews accreditation plan and annual reports, submits recommendation to AAC.
3. AAC reviews materials and recommendation.\*
4. AAC forwards recommendation on eligibility criteria and scope of review to ACC for concurrence.
5. Applicant works with Accounting Chair to prepare a Self-Evaluation Report (SER) and refine the Accounting Strategic Plan.
6. Applicant, Accounting Chair and AAC select the peer review team (PRT). PRT and AAC review the SER and annual reports.\*
7. PRT, with AAC concurrence, submits previsit letter to applicant at least 45 days prior to visit.
8. Visit occurs.\*\* PRT submits report to AAC and applicant with its recommendations.
9. Applicant submits a response to the PRT report (optional).
10. AAC reviews team report and recommendation and concurs or remands to the PRT.\*
11. AAC forwards recommendation to accredit to AACSB Board for ratification.
12. Board ratifies or remands to AAC – when Board concurs, member is accredited. Accounting accreditation is valid for six years, with maintenance of accounting visit in year five.\*\*

**STEP C –  
Maintenance of  
Accounting  
Accreditation**



\* Materials are revised and resubmitted until deviations are eliminated.  
\*\* When possible and appropriate, the initial accounting accreditation on-site review and/or the first maintenance of accounting accreditation review will coincide with the institution's next maintenance of business accreditation review. Changes to the normal visit timeline will be made at the discretion of the AAC and communicated to the applicant.



# The Accounting Department in 2006 – Calm or Chaos?

February 12–14, 2006 — San Antonio, Texas – Hilton Palacio del Rio

## Preliminary Program

### SUNDAY, FEBRUARY 12, 2006

- 8:00 AM – 12:00 PM **New Chairpersons' Program**  
James Rebele, Robert Morris University
- 12:00 PM – 1:00 PM **New Chairpersons' Luncheon**
- 1:00 PM – 1:15 PM **Welcome and Introduction**  
Kent St. Pierre, University of Delaware,  
APLG President  
Andrew Judd, University of Central Florida,  
FSA President
- 1:15 PM – 3:15 PM **AACSB Update and Current Issues**  
Jerry Trapnell, AACSB International  
Jan Williams, University of Tennessee
- 3:15 PM – 3:45 PM **Break**
- 3:45 PM – 4:45 PM **External Influences on Accounting Programs**  
Bob Gray, Consultant
- 4:45 PM – 5:00 PM **Information and Feedback from Members**
- 6:00 PM – 8:00 PM **Welcome Reception**

### MONDAY, FEBRUARY 13, 2006

- 7:00 AM – 8:30 AM **Buffet Breakfast**
- 8:30 AM – 9:30 AM **Assessment Philosophy and Concepts**  
Susan Wolcott, WolcottLynch
- 9:30 AM – 10:30 AM **Assessment Implementation Issues and Guidance**  
Thomas G. Calderon, University of Akron
- 10:30 AM – 11:00 AM **Break**
- 11:00 AM – 12:00 PM **Ethics in the Classroom**  
Dan M. Guy, Consultant and Author on  
Professional Issues; Former Educator and  
Vice President of the AICPA
- 12:00 PM – 1:30 PM **Luncheon**  
Judy D. Rayburn, President of AAA
- 1:30 PM – 2:30 PM **Strategies for Dealing with Ph.D. Shortage**  
Tim Fogarty, Case Western University  
David Greene, Indiana University
- 2:30 PM – 3:00 PM **Break**
- 3:00 PM – 4:00 PM **Big 4 Panel: Current Employment Issues**
- 4:00 PM – 5:00 PM **Identifying and Managing Issues Critical to Accounting and Business Education**  
Jerry Strawser, Texas A & M University  
Jack Wilkerson, Wake Forest University
- 5:30 PM – 7:00 PM **Reception and Awards**

### TUESDAY, FEBRUARY 14, 2006

- 7:00 AM – 8:00 AM **Breakfast Buffet**
- 8:00 AM – 9:00 AM **Concurrent Sessions #1**
- 1A. Annual Faculty Reviews: The Role of Student Evaluations, Publications, and Service**
- 1B. Meeting the AACSB's Recent Relevant Experience Requirement**  
Jack Wilkerson, Wake Forest University
- 1C. Current and Future Role of AICPA in Accounting Education**  
Beatrice Sanders, Director of Academic and Career Development, AICPA
- 9:00 AM – 10:00 AM **Concurrent Sessions # 2**
- 2A. Annual Faculty Reviews: Role of Student Evaluations, Publications, and Service**
- 2B. Meeting the AACSB's Recent Relevant Experience Requirement**  
Jack Wilkerson, Wake Forest University
- 2C. Current and Future Role of AICPA in Accounting Education**  
Beatrice Sanders, Director of Academic and Career Development, AICPA
- 10:00 AM – 11:00 AM **Concurrent Sessions # 3**
- 3A. Advanced Placement Course & Exam for Accounting**  
Joe Bittner, Manager of Academic and Career Development, AICPA
- 3B. Benefits and Problems of Beta Alpha Psi, Accounting Societies, and Other Student Organizations**  
Kent St. Pierre, University of Delaware
- 3C. Managing and Motivating High and Low Performing Faculty**
- 11:00 AM – 12:00 PM **Concurrent Sessions # 4**
- 4A. Advanced Placement Course & Exam for Accounting**  
Joe Bittner, Manager of Academic and Career Development, AICPA
- 4B. Benefits and Problems of Beta Alpha Psi, Accounting Societies, and Other Student Organizations**
- 4C. Managing and Motivating High and Low Performing Faculty**  
Program Co-Chairs: Tim Fogarty (Case Western Reserve University)  
Lee Knight (Wake Forest University)



## President's Message

(continued from page 1)

shortage from the perspective of what we can do to address the problem we all now recognize. Add to this some input on where the AAA is heading from our current president, Judy Rayburn, and input from the AICPA as to their vision for the profession, along with several concurrent sessions, and I think you have the ingredients for a very informative meeting.

While the work continues on the details for the annual meeting, we can state that the comments from our members have

played a major role in selecting content and format for the sessions. It is very clear to the executive committee that input from the members is critical to the success of this group, as it is with any organization. It is also important that our members sell the benefits of belonging to the APLG by making sure the other chairs of accounting programs in your state are aware of the section and become members. While you are at your state meetings take a few minutes and ask your colleagues whether they are mem-

bers of the APLG, explain to them the benefits from belonging to the section, and help us increase our membership! There is very little that we as chairs do for ourselves from a development perspective; being a member of the APLG is one area of involvement that can benefit us individually and benefit the departments where we work. Keep in mind that the group will only be as strong as its membership — mark your calendars for February 12–14, 2006 and see you in San Antonio!

## NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

### College/University

Arizona State University  
Bentley College  
North Carolina A&T University  
Northern Illinois University  
San Diego State University

### Department Chairperson/School Director

Charles Christian  
Mark Nixon  
Ida Robinson-Backmon  
Jim Young  
Sharon Lightner

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 AAPG members to:

Gregory Carnes  
Dean, College of Business  
Lipscomb University  
3901 Granny White Pike  
Nashville, Tennessee 37204  
Greg.Carnes@lipscomb.edu

Name of New Administrator: \_\_\_\_\_

Title: \_\_\_\_\_

School: \_\_\_\_\_

Address: \_\_\_\_\_

Email Address: \_\_\_\_\_

## **Accounting Programs Leadership Group**

### **2005-2006 Officers and Board Members**

#### **Officers**

President	Kent St.Pierre	University of Delaware
President-elect	Fran Ayres	University of Oklahoma
Vice-President, Accreditation	Phil Reckers	Arizona State University
Vice-President, Communications	Gregory Carnes	Lipscomb University
Secretary	Bud Fennema	Florida State University
Treasurer	Doug Ziegenfuss	Old Dominion University

#### **At-Large Board Members**

Academic At-Large Board Member	Tom Linsmeier	Michigan State University
Academic At-Large Board Member	Paula Thomas	Middle Tennessee State University
Academic At-Large Board Member	Lydia Rosencrants	LaGrange College
Academic At-Large Board Member	Kevin Stocks	Brigham Young University
Practice At-Large Board Member	Allen Boston	Ernst and Young
Practice At-Large Board Member	Mark Chain	Deloitte & Touche

#### **Regional Coordinators**

Mid-Atlantic	Joseph Ragan	Saint Joseph's University
Midwest	Marty Wartick	University of Northern Iowa
Northeast	Adrian P. Fitzsimons	Saint John's University
Ohio	Marc Rubin	Miami University
Southeast	Ruth Epps	Virginia Commonwealth University
Southwest	Don Hansen	Oklahoma State University
Western	Richard Jensen	Utah State University

#### **2005-2006 Nominating Committee Members**

Wayne Bremser	Villanova University
Gerald Lobo	University of Houston
Bob Vigeland	Texas Christian University

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## CHAIR/DIRECTOR POSITIONS

The following positions were listed on the American Accounting Association web page as of November 15, 2005. For more information, consult the following site:

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

- Emporia State University, Department of Accounting and CIS, seeks a dynamic, innovative individual for **Department Chair** in an AACSB accredited program.
- Georgia College and State University, Department of Accounting, invites applications for **Chair of the Department**.
- Kennesaw State University, Coles College of Business, invites applications for **Chair of the Department of Accounting**.
- Long Island University, C.W. Post Campus College of Management, seeks applications for an accomplished **Associate Dean** who will also serve as **Director of its School of Professional Accountancy**.
- University of Florida, Warrington College of Business, invites applications for **Director of the Fisher School of Accounting**.
- Western Michigan University, Haworth College of Business, invites applications for the position of **Chair of the Department of Accountancy**.

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