

Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 29, No. 1, Spring/Summer 2005

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President's Message

It was almost one year ago that I first heard about the NASBA (National Association of State Boards of Accountancy) proposal. A well-respected academic accountant told a gathering of APLG members that a NASBA Task Force was proposing some major changes to Uniform Accountancy Act (UAA) Rules 5-1 and 5-2. He had serious concerns, and he predicted others would too. He was correct.



Jack M. Ruhl

My president's letter focuses exclusively on the NASBA proposal. In the brief space available here, I will comment on only two of many troublesome areas. While I am certain that proposal advocates are well intentioned, I am equally certain that the proposal cannot advance the cause of excellence in accounting education.

Others share this view. The American Accounting Association (AAA), the AICPA, and the academic advisors to the NASBA Task Force have publicly expressed grave misgivings about it. These groups and individuals urge NASBA to withdraw the proposal. So do I.

Background

NASBA is a trade association for state boards of accountancy. In March 2004, a NASBA Task Force met to begin discussions of the Education Rules. In October 2004, the Task Force proposed changes that with minor revisions were approved by the NASBA Board of Directors in January 2005.

On February 15, 2005, NASBA Board member Kathleen Smith and Arizona State University Professor Phil Reckers made a presentation about the proposal at the APLG/FSA annual seminar in Scottsdale, Arizona. By the end of February, an exposure draft was distributed. The comment period for the proposed new rules ends on August 26, 2005.

Proposed Rule 5-1 provides definitions (e.g., Levels 1, 2, and 3 accreditation). NASBA proposes that programs receive different levels of scrutiny depending on their level of accreditation. Transcripts issued by accounting programs with higher-level (e.g., AACSB accreditation of the accounting program) accreditation will require less scrutiny than transcripts issued by programs with lower-level accreditation.

Proposed Rule 5-2 includes specific education requirements. This rule would increase the number of semester hours of upper-level accounting courses from 24 to 30. Twenty-nine of these hours are specified, and include three hours of Communication in Accounting and three hours of Research and Analysis in Accounting. Three hours of Ethical and Professional Responsibilities of CPAs are also required.

Proposed Rule 5-2 would also increase the number of semester hours of upper-level business courses from 30 to 36. All 36 of these hours are specified, and include three hours of Communication in Business and three hours of Research and Analysis in Business. Three hours of Ethical Foundations and Applications in Business are required.

Serious Problems

There are a number of serious problems with the NASBA proposal. I will discuss only two.

Consider the section of proposed Rule 5-1, which describes various levels of accreditation that will be inversely related to levels of scrutiny. Higher-level accreditation requires less scrutiny; lower-level accreditation requires more scrutiny. NASBA never explains what it means by scrutiny. Who will provide the scrutiny?

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Fall/Winter Newsletter Deadline

The deadline for material to be included in the Fall/Winter 2005 issue is Monday, October 10, 2005. Please send all information to me at the address below for delivery no later than that date to ensure the timeliness of the Fall/Winter issue.

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

Accounting Programs Leadership Group Minutes of Board of Governors' Meeting

February 13, 2005 — Scottsdale, Arizona

Attendees

Fran Ayres, Allen Boston, Dave Donnelly, Bud Fennema, Dan Hollingsworth, Julia Karcher, Eileen Peacock, Jack Ruhl, Tom Schaefer, Kent St. Pierre, Kevin Stocks, and Amy Thompson.

Minutes

The Board meeting began at 9:35 a.m. on Sunday February 13, 2005 in the Doubletree Paradise Valley Resort, with Jack Ruhl, President, presiding. The minutes of the Board meeting held October 22, 2004 in Atlanta were discussed and approved with two minor changes.

APLG/FSA Joint Meeting 2005

Dan reported that the joint meeting was going well so far, with 23 speakers and a little over 200 in attendance. Tom believed that the general feeling at the FSA was that the joint meeting was working out well for them.

Treasurer's Report

Fran noted that there may be a surplus of cash from the 2005 meeting due to less food expense than originally expected. The remaining items on the report were reviewed and the section's financial situation looked good. The treasurer's report was approved.

Nominations Committee Report

Tom had previously emailed the board concerning the section positions that needed to be filled. These included the president-elect, treasurer, accreditation vice-president, and three board members. Amy, Dave, and Julie will roll off the board when the changeover occurs at the AAA Annual Meeting in August. We will also need a nominations committee and seven regional coordinators. It was noted that communications vice-president is an appointed, not elected, position and that we may need to

look for a new appointee if Greg wishes to step down. Possible nominees for the various positions were discussed at length. Tom accumulated the suggestions for consideration and contact. On another topic, Tom noted that the APLG website bylaws needed to be reviewed and updated.

APLG Sessions at 2005 AAA Annual Meeting

Kent stated that he received nine submissions and that they all appeared to be quite good and that they were to be reviewed by two people each. He proposed that the use of discussants be discontinued, and all agreed. If we get three sessions, all nine will be accepted and if we only get two sessions only six will be accepted. There will be a \$500 award for the best paper.

APLG 2006 Annual Meeting

Dee Strahan joined the meeting to discuss locations for next year's meeting, including San Antonio, Savannah, and Charleston. We tentatively agreed to have the 2006 annual APLG meeting in San Antonio at the Hilton Palacio del Rio hotel on 2/11-2/14. If there is no conflict with other meetings (Dee will check), we will move to 2/18-2/21 and maybe go with the Hyatt or Marriott. Dee will contact Jack and he will let the board know. Dee stated that the board needed to identify meeting cities earlier than in the past. To that end, the board should identify possible meeting sites about a year and a half in advance (at the AAA Annual Meeting). Therefore, the site for the 2007 meeting should be discussed at the August 2005 board meeting. Dee agreed to provide the board with materials to help us with that discussion. She also provided statistics on the 2005 APLG/FSA meeting attendees concerning their organization membership. Of those currently registered, 75 identified that they were

members of APLG only, 16 FSA only, 57 both, and 49 gave no membership information.

Administrator's Handbook

Kevin discussed his examination of the *Accounting Administrators' Handbook*, which was last updated in 1998. He reported that the book had good information in it, but that it was very dated and that it was not useful as it currently exists. It also contains many typographical errors. He believed that it would take a committee to update it and such updates would need to be made on a regular basis. It was agreed that Richard Jenson would be contacted to see if he would be involved in the effort. Allen, Fran, and Julia agreed to be on the committee. At the August 2005 meeting, they will recommend a structure to be used. Kevin agreed to fix the typographical errors.

Other Discussion

Kent brought up two discussion points, one concerning the annual APLG meeting and one concerning APLG membership. He reported that he had heard complaints concerning the ease of travel to the meeting site, the hotel cost, and the other activities available in the meeting city. To that end, he suggested that we might want to consider locations such as Las Vegas, where attendance is generally high. He also suggested that the board do something creative to increase membership in the APLG. This might include strengthening the regional APLG meetings. Another suggestion was to create a membership committee to address APLG membership.

Adjourn

The meeting was adjourned at 11:45 a.m.

APLG/FSA 2006 Annual Meeting

Mark your calendars for the 2006 Annual Meeting
(which will be a joint meeting with the Federation of Schools of Accountancy):

DATES: Sunday, February 12 through Tuesday, February 14, 2006
LOCATION: Hilton Palacio Del Rio, San Antonio

AAA Position Statement on NASBA Proposal

Note that this Position Statement and the related Talking Points can be found at the American Accounting Association website (<http://aaahq.org/temp/NASBA/index.cfm>).

Position Statement¹

The American Accounting Association (AAA) convened a task force to address the National Association of State Boards of Accountancy (NASBA) Exposure Draft of proposed changes to Uniform Accountancy Act, Rules 5-1 and 5-2. The NASBA recommendations have been motivated in terms of a need for increased attention to ethics, communication, research, and analysis skills. The Task Force agrees that these skills are critical for individuals entering the field of accounting and that quality accounting education is essential for the profession to meet its public protection obligation.

The AAA Task Force's overarching conclusion is that this proposal would not achieve NASBA's stated goals and that it would impose significant costs. Moreover, implementation of this proposal would have many negative unintended consequences including a devastating effect on the quality of accounting education and the supply of graduates choosing to pursue CPA licensure.

The AAA Task Force notes the absence of any conceptual underpinnings for this proposal. Related, the academic and professional communities have increasingly recognized the superiority of education

based on outcomes or assurance of learning rather than on the input-focused, one-size-fits-all curriculum approach taken by NASBA. Furthermore, the proposed requirements are inconsistent with the body of knowledge developed in accounting over many years including the 1986 Bedford Committee Report, the 1989 CPA Firms White Paper, the Association to Advance Collegiate Schools of Business (AACSB) 2004 Accounting Accreditation Standards, and the core competencies frameworks of the Accounting Education Change Commission (AECC), the American Institute of Certified Public Accountants (AICPA), and the International Federation of Accountants (IFAC). In contrast with these efforts, the NASBA proposal was developed with minimal input from any key stakeholder group.

There are far-reaching implications of this proposal for business schools, accounting programs, accrediting bodies, State Boards, public accounting firms, and State Societies of CPAs. An external agency would dictate curriculum to business schools, thereby bypassing quality control processes that have evolved through decades. A key element of that process is engagement with a wide range of stakeholder groups. New course development in response to the ever changing needs of the profession (e.g., forensic accounting, internal auditing, risk management, and

internal controls) would be stifled by a rigid set of prescribed coursework. The AACSB's mission-based approach to accounting and business school curriculum design and improvement processes would be overridden by the NASBA proposed rules. State Boards of Accountancy would bear increased cost, workload, responsibility, and accountability in evaluating curriculum. The new barriers to entry would exacerbate personnel supply shortages for public accounting firms.

The NASBA proposal is sufficiently defective in that it cannot provide the basis for improvement to accounting education. The Task Force therefore recommends that NASBA withdraw the current proposal. Failing that, the Task Force recommends that State Boards of Accountancy reject the proposal.

The Task Force recommends initiating a new process with the goals of continuous improvement and responsiveness of accounting education that involves all stakeholders (e.g., AAA, AICPA, NASBA, AACSB, and the Public Company Accounting Oversight Board). This process would examine not only the education provided by colleges and universities during the few years that accounting professionals spend in academic programs, but also their life-long learning, which includes continuous education and their professional experience.

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President's Message

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Who will pay for it?

One of my Texas colleagues points out that most colleges and universities in his state do not have separate accounting accreditation. Further, most of the poorer and minority students are educated at these institutions, and he predicts that the increased scrutiny prescribed by NASBA will make it more difficult for these students to become licensed as CPAs. He sees this as a form of "disparate impact," which may be viewed as discrimination.

Turning to proposed Rule 5-2, one sees that NASBA has designed a one-size-fits-all curriculum. This assumes that the needs of students and employers in Houston are the same as in New York City. Clearly they are not. Students in Houston need instruction in oil and gas accounting, which is probably less relevant to the New York City practitioner. Proposed Rule 5-2 is so

specific about content that there is little or no room for students or educators to tailor their programs to best serve their particular stakeholders. Adding credit hours to an overly specific program is not the answer, especially for students with double majors or those who have switched from another major to major in accounting.

One NASBA Task Force member has justified the high level of specificity by saying, "The state boards need help." When pressed about just what sort of help the state boards need, he was not specific. I thought that perhaps he meant it was difficult for state boards to evaluate credentials, so I contacted individuals associated with two midwestern state boards of accountancy and asked them this question. Both individuals told me they were having no difficulties whatsoever evaluating credentials.

The Next Steps

I urge you to learn all about the NASBA proposal and then provide NASBA

with comments. The comment period ends August 26, 2005. An excellent starting point is the AAA Task Force Resource Page, located at <http://aaahq.org/temp/NASBA/index.cfm>. The Resource Page provides links to the full text of the proposal as well as the AAA Position Statement (also included in this newsletter). Send your comments to Kathleen Smith, Chair, NASBA Education Committee, 150 Fourth Avenue North—Suite 700, Nashville, TN, 37219; via fax to 615.846.0149; or via email to Kim Ellis at kellis@nasba.org.

Just before the newsletter went to press, Tracey Sutherland notified editor Greg Carnes that NASBA had scheduled a special session at the AAA Annual Meeting to discuss the proposal. The session will be held on Monday, August 8 from 4:00 to 5:30 p.m. in San Francisco. I invite you to attend the session and tell the NASBA leadership what you think of the proposal. We can make a difference.

NASBA Proposal's Implications for Department Heads

The Exposure Draft of Uniform Accountancy Act, Rules 5-1 and 5-2 offered by the National Association of State Boards of Accountancy (NASBA) has numerous implications. Some of the most salient ramifications for Accounting Programs are:

- It calls for an approach to curriculum development that significantly reduces faculty control. NASBA would dictate your curriculum offerings and constrain faculty curriculum development efforts.
- It reverts from the mission-driven, assurance-of-learning approach to curriculum adopted by AACSB, back to a one-size-fits-all input-based model. The additional hours required under the proposal would further restrict cooperative education programs, internships, distance learning, international programs, and independent studies.
- It would cause a significant decline in the number and quality of students who are qualified to sit for the CPA Exam because students would select majors other than accounting that provide more flexibility in designing an acceptable program of study (such as Finance) and students in specialty areas (such as tax, information systems, and internal audit) may not qualify to sit for the exam within 150 hours. In the current environment of declining number of students sitting for the CPA Exam and an increasing demand for accounting students, adding more barriers to entry would have devastating effects for the profession.

- Accounting Department heads would need to communicate to their Deans that newly mandated standards for graduates of degree programs in public accounting will require costly and comprehensive changes not only to the accounting but also to the business curriculum. These changes are in specified credit hours and content.
- At a minimum it would require re-tooling of some or a number of current faculty to teach specialized courses and skills and may require hiring new faculty with specializations other than those possessed by current faculty. Staffing would be a problem.

The American Accounting Association Task Force convened to address the NASBA proposal recommends that NASBA withdraw the current proposal. Failing that, the Task Force recommends that State Boards of Accountancy reject the proposal.

The Task Force urges Accounting Department Heads to work with their accounting faculty in communicating to NASBA and State Boards of Accountancy the implications these rules would have for them. The deadline for comments on the proposal is June 30. (This deadline has been extended to August 26.) It is urgent that you act before June 15. Contact information for State Boards may be found at <http://www.nasba.org>. You may send comments to NASBA via email to kellis@nasba.org or by fax to 615-846-0149.

NASBA Proposal's Implications for Business School Deans

The Exposure Draft of Uniform Accountancy Act, Rules 5-1 and 5-2 offered by the National Association of State Boards of Accountancy (NASBA) has numerous implications. Some of the most salient ramifications for business schools and the Association to Advance Collegiate Schools of Business (AACSB) are:

- It reverts from the mission-driven, assurance-of-learning approach adopted by the AACSB, back to a one-size-fits-all input-based model.
- It would allow an external body to dictate business and accounting curricula without significant input and consultation from affected stakeholders.
- It forces expensive curriculum changes in both business and accounting. Included among these changes are increased numbers of student credit hours in specific topical and skill areas that either would mean more course offerings or a decrease in course/program electives.

- At a minimum, it requires re-tooling of current faculty to teach specialized courses and skills and may require hiring new faculty with specializations other than those possessed by current faculty.

The American Accounting Association Task Force convened to address the NASBA proposal recommends that NASBA withdraw the current proposal. Failing that, the Task Force recommends that State Boards of Accountancy reject the proposal.

The Task Force urges business school deans to work with their accounting faculty in communicating to NASBA and State Boards of Accountancy the implications these rules would have for them. The deadline for comments on the proposal is June 30. (This deadline has been extended to August 26.) It is urgent that you act before June 15. Contact information for State Boards may be found at: <http://www.nasba.org>. You may send comments to NASBA via email to kellis@nasba.org or by fax to 615-846-0149.

Position Statement

(continued from page 3)

Members of the AAA Task Force

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Kent St. Pierre, University of Delaware
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Tom Schaefer, University of Notre Dame
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Ira Solomon, University of Illinois at Urbana-Champaign
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Kevin Stocks, Brigham Young University
(Kevin_stocks@byu.edu, 801 422-4613)

NASBA Proposal's Implications for State Boards of Accountancy

The Exposure Draft of Uniform Accountancy Act, Rules 5-1 and 5-2 offered by the National Association of State Boards of Accountancy (NASBA) has numerous implications. Some of the most salient ramifications for State Boards of Accountancy are:

- It would significantly increase the cost, complexity, workload, and accountability of State Boards. If NASBA envisions accepting the responsibility to keep curriculum responsive to the changing needs of the public accounting profession and to continually revise standards with this level of specificity, there would be a significant increase in the workload of State Boards. Because of the complexity of curriculum design and course development, the responsibility to monitor compliance with these standards will be very difficult. State Boards' responsibility to continually examine the syllabi of specific accounting and business courses to determine compliance will significantly increase.
- It would lead to degradation of the quality and relevance of accounting education. It mandates curricula with excessive specificity and rigidity that is a major step back from the curricular innovations that have been a response to the public and profession. For schools complying with these standards, these proposals will reduce their ability to offer or develop courses that are currently providing significant benefits to the students (and therefore the profession) such as forensic accounting,

internal auditing, risk management, and internal control. Consequently there would be fewer students qualified to meet the diverse needs of the profession.

- It would cause a significant decline in the number and quality of students who are qualified to sit for the CPA Exam because students will select majors other than accounting that provide more flexibility in designing an acceptable program of study (such as Finance) and students in specialty areas (such as tax, information systems, and internal audit) may not qualify to sit for the exam within 150 hours. In addition, many schools may not change their curricula to comply with these standards. Rather, these schools may choose to prepare students for the many career opportunities that accounting students have other than the auditing of public companies (such as corporate accounting). In the current environment of declining number of students sitting for the CPA Exam and an increasing demand for accounting students, adding more barriers to entry will have devastating effects for the profession.

All of these issues taken together are likely to cause significant friction between State Boards in their interactions with key partners. The American Accounting Association Task Force convened to address the NASBA proposal recommends that NASBA withdraw the current proposal. Failing that, the Task Force recommends that State Boards of Accountancy reject the proposal.

NASBA Proposal's Implications for Public Accounting Firms

The Exposure Draft of Uniform Accountancy Act, Rules 5-1 and 5-2 offered by the National Association of State Boards of Accountancy (NASBA) has numerous implications. Some of the most salient ramifications for public accounting firms are:

- It would cause a significant decline in the number and quality of students who are qualified to sit for the CPA Exam because students would select majors other than accounting that provide more flexibility in designing an acceptable program of study (such as Finance). Students in specialty areas (such as Tax, Information Systems, and Internal Audit) may not qualify to sit for the exam within 150 hours. In addition, many schools may not change their curricula to comply with these standards. Rather, these schools may choose to prepare students for the many career opportunities that accounting students have other than the auditing of public companies (such as corporate accounting). In the current environment of declining number

of students sitting for the CPA Exam and an increasing demand for CPA-qualified accounting graduates, adding more barriers to entry would have devastating effects for the profession.

- It would lead to degradation of the quality and relevance of accounting education. It mandates curricula with excessive specificity and rigidity that is a step back from the curricular innovations that have been a response to the public and profession. For schools complying with these standards, these proposals would reduce their ability to offer or develop courses that are currently providing significant benefits to the students (and therefore the profession) such as forensic accounting, internal auditing, risk management, and internal controls. Consequently there would be fewer students qualified to meet the diverse needs of the profession.

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SNAPSHOTS from the 2005 APLG Annual Seminar

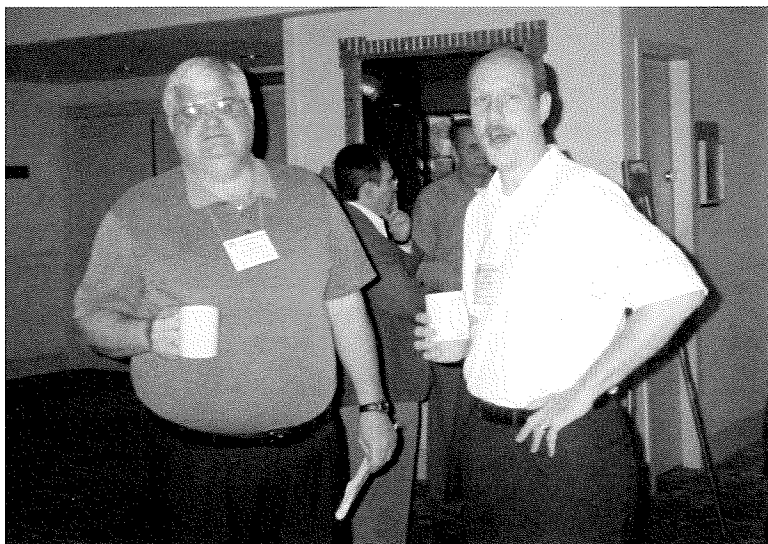


Andy Bailey spoke after the luncheon on Monday.

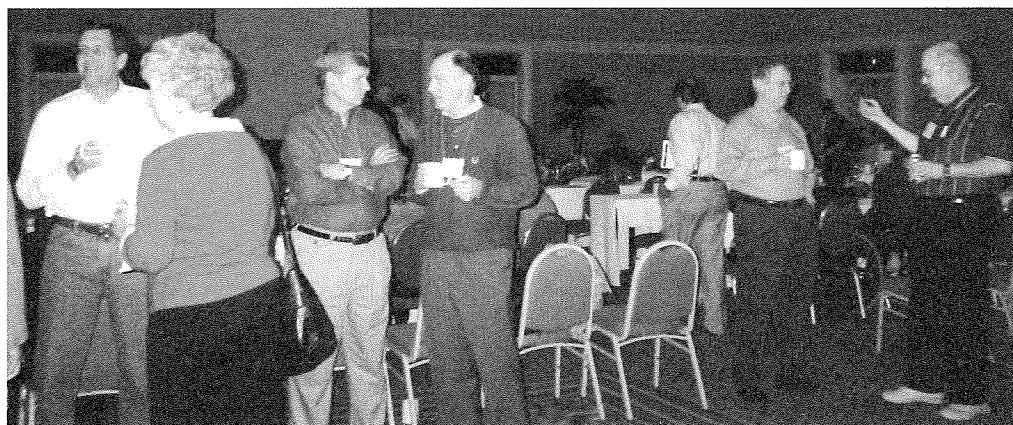
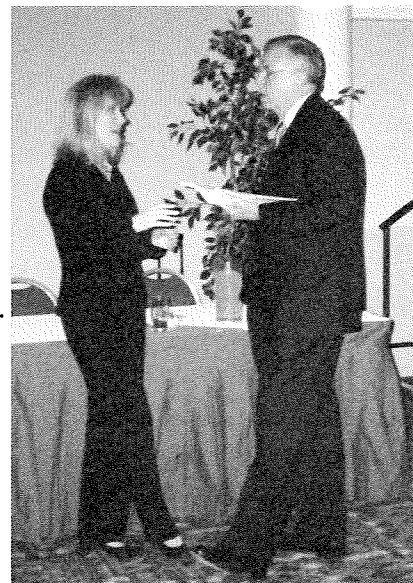


Jack Ruhl, APLG President, visits with Trudy Bourgeois, a keynote speaker.

Daryl Guffey and Ralph Welton enjoy a break during one of the receptions.



Bill Thomas visits with Cynthia Cooper, who spoke on her role in uncovering the corporate fraud at WorldCom.



APLG and FSA members enjoy one of the receptions at the conference.

NASBA Proposal's Implications for Public Accounting Firms

(continued from page 5)

- It reverts from the mission-driven, assurance-of-learning approach to curriculum adopted by AACSB, back to a one-size-fits-all input-based model. The additional hours required under the proposal would further restrict cooperative education programs, internships, distance learning, international programs, and independent studies.

The American Accounting Association Task Force convened to address the NASBA proposal recommends that NASBA withdraw the current proposal. Failing that, the Task Force

recommends that State Boards of Accountancy reject the proposal.

The Task Force urges public accounting firms to work with their accounting faculty in communicating to NASBA and State Boards of Accountancy the implications these rules would have for them. The deadline for comments on the proposal is June 30. (This deadline has been extended to August 26.) It is urgent that you act before June 15. Contact information for State Boards may be found at: <http://www.nasba.org>. You may send comments to NASBA via email to kellis@nasba.org or by fax to 615-846-0149.

NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

College/University	Department Chairperson/School Director
Howard University	Hubert Glover
Loyola Marymount University	Alan H. Falcon
Loyola University New Orleans	Steve Jackson
Robert Morris University	James E. Rebele
University of Nebraska-Lincoln	Paul Shoemaker

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
Department of Accountancy
College of Business
Northern Illinois University
DeKalb, Illinois 60115
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 web page as of May 15, 2005. For more information, consult the following site:

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

- Illinois State University, Normal, Department of Accounting, invites applications for **Chairperson, Department of Accounting.**
- University of Georgia, Terry College of Business, seeks a **Director of the J. M. Tull School of Accounting.**
- Western Michigan University, Haworth College of Business, invites applications for the position of **Accountancy Department Chairperson.**

CALL FOR NOMINATIONS

The Nominations Committee of the APLG is seeking nominations from the membership for the various offices listed below for the 2006–2007 year. This is the opportunity to offer to serve as an officer yourself or to nominate one of your colleagues for a position. While there is always work involved with these officer positions, there are also many benefits from being an integral part of the decision processes of this organization.

Please send nominations for the 2006–2007 slate of officers to:

Jack Ruhl
Department of Accountancy
Haworth College of Business
Western Michigan University
Kalamazoo, MI 49008
Voice: 269-387-5209
Fax: 269-387-5710
Email: jack.ruhl@wmich.edu

The nominations committee seeks nominations for the following offices by November 1, 2005:

President-Elect	Regional Vice-Presidents
Vice-President–Accreditation	Mid-Atlantic
Treasurer	Northeast
At-Large Board Members (3):	Ohio
Two (2) academic members	Southeast
One (1) professional member	Midwest
Nominating Committee (three nonboard members)	Southwest
	Western

Accounting Programs Leadership Group

2004-2005 Officers and Board Members

Officers

President	Jack Ruhl	Western Michigan University
President-elect	Kent St. Pierre	University of Delaware
Vice-President, Accreditation	Eileen Peacock	University of Massachusetts Dartmouth
Vice-President, Communications	Gregory Carnes	Northern Illinois University
Secretary	Bud Fennema	Florida State University
Treasurer	Fran Ayres	University of Oklahoma

At-Large Board Members

Academic-at-Large Board Member	Dave Donnelly	University of Missouri-Kansas City
Academic-at-Large Board Member	Julia Karcher	University of Louisville
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 & Young
Practice-at-Large Board Member	Amy Thompson	PricewaterhouseCoopers

Regional Coordinators

Northeast	Ron Huefner	SUNY at Buffalo
Mid-Atlantic	Jeannie Welsh	LaSalle University
Southwest	Phil Harmelink	University of New Orleans
Southeast	Ed Arrington	The Univ.of North Carolina at Greensboro
Ohio	Tim Fogarty	Case Western Reserve University
Midwest	Ken Winter	University of Wisconsin-LaCrosse
Western	Betty Chavis	California State University, Fullerton

2004-2005 Nominating Committee Members

Sylvia Madeo	University of Georgia
Doug Ziegenfuss	Old Dominion University
Dan Hollingsworth	Mississippi State University

SPECIAL SESSION AT AAA ANNUAL MEETING TO DISCUSS NASBA PROPOSAL

Monday, August 8, 2005, 4:00-5:30 p.m.

Come and let NASBA know your views on proposed changes to UAA Rules 5-1 and 5-2.

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)

American Accounting Association

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