

NEWSLETTER:

Administrators of Accounting Programs

A Group of the American Accounting Association
5717 Bessie Drive, Sarasota, FL 33583

FALL 1980

VOL. 5, NO.1

**TO: Fellow Members of the Administrators
of Accounting Programs Group**

FROM: Clarence G. Avery, President

I am pleased to have been selected to serve the AAPG for the year 1980-81. I have already found out what others have said before - this is not a one man job! As a matter of fact, this is a job which requires the assistance of many. At the risk of omitting a good friend, the following list represents those who are also serving this year.

Charles G. Carpenter, Secretary
Miami University-Ohio
Joseph E. Mori, Vice President
San Jose State University
Belverd (Bel) Needles, Jr., Treasurer
De Paul University
Russell Barefield, Board Member
University of Arizona
Joseph DeMaris, Board Member
North Texas State University
Spencer J. Martin, Board Member
University of Rhode Island
Harold M. Sollenberger, Board Member
Michigan State University
William Markell, Past President
University of Delaware
Charles Andrews, Continuing Education Com.
California Polytech
Lucille E. Lammers, Continuing Education Com.
Bradley University
James T. Hood, Continuing Education Com.
Northeast Louisiana University
Robert West, Continuing Education Com.
University of South Florida
Vince Brenner, Data Base Committee
Louisiana State University
Steve Loeb, Data Base Committee
University of Maryland
Doyle Williams, Data Base Committee
University of Southern California
E. A. (Dan) Devine, Data Base Committee
East Michigan University
Jerome Bennett, Membership Committee
University of Richmond
David Buehlman, Membership Committee
University of Nebraska
Robert Hehre, Membership Committee
N.E. University-Boston
Gordon Pirrong, Membership Committee
Boise State University
Gail Shaw, Membership Committee
West Virginia University
Phillip Vorherr, Membership Committee
University of Dayton

William Welke, Membership Committee
West Michigan University
Daniel O'Mara, Organization & By-Laws Com.
Villanova University
Harold M. Nix, Research & Publication Com.
University of Alaska
Geraldine Dominiak, Nominating Committee
Texas Christian University
Gary L. Sundem, Nominating Committee
University of Washington
Edward E. Milam, Nominating Committee
University of Mississippi

By the time you receive this, the board will have met at the AACSB Accounting Accreditation Workshop in St. Louis. We are, of course, actively engaged in monitoring these developments to determine what role the AAPG should plan in this process.

If you are able to attend either of the seminars (Sarasota, Florida - January 22nd and 23rd or Las Vegas - February 23rd and 24th), I will be conducting a traditional "town meeting" at which we can discuss any of your concerns.

In the meantime, I would hope that each of you would feel free to contact me or any member of the board if there is any way we may be of service.

Sincerely,

Clarence G. Avery, President

P.S. For your ready reference my address and phone number is:

Department of Accountancy
University of Central Florida
P.O. Box 25000
Orlando, Florida 32816
Phone: (305) 275-2463

MINUTES OF THE MEETING OF THE BOARD OF GOVERNORS, ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP HELD MONDAY, AUGUST 18, 1980 AT THE SHERATON-BOSTON HOTEL

The meeting was called to order by President Avery at 11:00 a.m. and adjourned at 12:00 noon.
1. The agenda was presented and approved by voice

ANNUAL REPORT OF THE AAP, 1979-1980 ACTIVITIES

FROM: William Markell, Immediate Past President

The Board of Governors of the AAP for the 1979-80 year are:

OFFICERS

William Markell, President
University of Delaware
Clarence Avery, Vice President
University of Central Florida
Charles Weiss, Secretary
Seton Hall University
Joseph E. Mori, Treasurer
San Jose State University

BOARD MEMBERS

Spencer J. Martin (1981)
University of Rhode Island
E. Joseph DeMaris (1981)
North Texas State University
Thomas F. Keller (1980)
Duke University
Donald E. Kieso (1980)
Northern Illinois University

PAST PRESIDENT

K. Fred Skousen
Brigham Young University

During 1979-80 the Board of Governors met three times. We will meet again at the AAA annual meeting in Boston.

ACTIVITIES

1. Accreditation

The Boards of 1978-79 and 1979-80 discussed the implications of accreditation at a joint meeting at the 1979 annual AAA meeting. The current Board met in November of 1979 in Chicago to discuss the Exposure Draft of the Accounting Accreditation Planning Committee of the AACSB. Based on that discussion it was decided that the Board would present its position on the Exposure Draft at the public hearing held in Dallas, February 15-16, 1980. The President of the AAP represented the Board at this hearing.

2. Seminars for Administrators of Accounting Programs

The Board decided to hold two seminars at different locations (Orlando, Florida and Las Vegas, Nevada). The same program was offered at these two sessions. The combined attendance set a record for the group's seminars with 66 attending in Orlando and 99 at Las Vegas. As a result of this success the present Board is recommending to the 1980-81 Board that two seminars be held next year, one in the Southeast and the other in Las Vegas. The seminars appeared to be

vote.

2. President Avery had prepared a packet which included proposals for
Budget
Committee Structure
Board Member Responsibility
These were discussed in some detail with final approval to be deferred until the next board meeting.
3. The chairperson seminars were discussed and approval was given to conduct two seminars - one at Sarasota, Florida, January 22nd and 23rd and one in Las Vegas, February 23rd and 24th.
4. The next meeting of the Board of Governors was set for November 14, 1981 in St. Louis, Missouri.

AAP 1980-81 COMMITTEES AND CHARGE

Committee on Continuing Education Charge:

1. To plan and coordinate the administration of the AAP Chairperson's Seminar.
2. To serve as liaison for other continuing education activities with which the AAP might become involved.

Committee on Current Affairs Charge:

1. To monitor developments of current interest to the AAP membership (e.g., recruitment, accreditation, schools of accountancy, enrollment and problems in the establishment of appropriate salaries in the higher ranks).
2. To disseminate information to the membership through the newsletter.

Data Base Committee Charge:

1. To review the data base needs of Accounting Administrators.
2. To develop and implement the system for collecting, distributing, and maintaining a national data base for accounting programs.
3. To investigate the problems and accomplishing the charge by using the newsletter as a basic means of communicating with the membership.

Membership Committee Charge:

1. To encourage and solicit membership in the Administrators of Accounting Programs Group of the AAA.
2. To ensure that regional organizations are kept up-to-date on the groups' activities and to make arrangements for a session at each of the regional meetings of the AAA.
3. To attempt to determine why members have dropped out of the group.

Research and Publication Charge:

1. Prepare and issue Fall and Spring newsletter.
2. Perform annual faculty market survey, report by 8/1/81 and present results at annual meeting.
3. Receive and review articles for possible inclusion in a monograph series.
4. To issue a call for and to receive papers of interest to the membership for presentation at the annual meeting of the American Accounting Association.

well received and the Seminar Chairman, Tony Mastro and his Committee deserve congratulations.

3. Data Base Committee

Charles Carpenter chaired this Committee for the second year. The Committee has distributed a questionnaire to accounting administrators. The information gathered, as well as the information to be gathered in the future, will be accumulated in the Data Base to be maintained by the School of Accounting at the University of Southern California. This project was funded by the AAP and will continue to be funded in the future if it appears to be mutually satisfactory to the AAP and USC. Information in the Data Base will be available to members of the AAP as well as non-members with the charges varying depending on membership. It is hoped that this will reduce the number of questionnaires received and answered by Administrators of Accounting Programs.

4. Membership

The AAP appears to have matured in terms of membership. It is projected that there will be approximately 260 members in 1980, slightly more than a 10% increase over the prior year. The Membership Committee under Gary Luoma also developed a process of trying to retain AAP members who do not renew their membership. The Committee also arranged for sessions for Administrators at a number of the AAA regional meetings.

5. Committee on Research and Publications

This Committee under Bel Needles published two excellent newsletters and has arranged for sessions at the annual AAA meeting for papers relating to problems of administration.

6. Advisory Council

The decision of the AAA Executive Committee to recognize the AAP as a section for purposes of full voting membership on the Advisory Council has been noted. The Board of Governors of the AAP felt very strongly about this issue and was happy to see it resolved so quickly.

7. Annual Faculty Market Survey

The AAP has funded the annual Faculty Market Survey conducted by Art Mehl and Lucille Lammers of Bradley University. The results will be distributed and discussed at the annual AAP meeting in Boston.

8. Election of New Officers and Board Members-for 1980-81

AAA Executive Office

As usual we are greatly indebted to Paul Gerhardt and his staff at the AAA office for the excellent assistance and cooperation with our various activities during the year.

Summary

The AAP had an interesting as well as a good year. Much remains to be done in the areas of accreditation, education and data gathering in order to assist accounting administrators to be better able to carry out the demands of their position.

Minutes of the business meeting of the Administrators of Accounting Programs Group held Monday morning, August 11, 1980 at the Boston-Sheraton.

President William Markell called the meeting to order at 10:15 AM and welcomed those present. The minutes of the 1979 annual meeting in Hawaii were approved as printed in the *AAP Newsletter*.

Secretary Charles Weiss gave the results of the mail ballot election and introduced new officers, board members and nominating committee members present:

Vice President (President Elect)

Joseph E. Mori, San Jose State University

Secretary

Charles G. Carpenter, Miami University

Treasurer

Belverd E. Needles, De Paul University

Board Members 2 years

Russell M. Barefield, University of Arizona

Harold M. Sollenberger, Michigan State Univ.

Nominating Committee

Geraldine F. Dominiak, Texas Christian Univ.

Gary L. Sundem, University of Washington

Edward E. Milam, University of Mississippi

The President for 1980-81, elected last year is Clarence G. Avery, University of Central Florida. Also serving on the Board of Governors for 1980-81, elected in 1979 for two years, Spencer J. Martin, University of Rhode Island and E. Joseph DeMaris, North Texas State University. William Markell, University of Delaware, as past President will serve as Chairman of the nominating committee for 1980-81; Clarence G. Avery will serve as the fifth member of this committee.

Treasurer Joseph E. Mori presented the Group's financial report indicating a cash balance on July 31, 1980, of \$17,183.

President Markell gave a report on AACSB's newly adopted accounting accreditation standards, briefly describing the three program types: bachelors, masters of accounting and masters of business administration. He stated that the AAP Board of Governors held four meetings during the fiscal year, in Honolulu, Chicago, Las Vegas and Boston. The administrators' two seminars in 1980 had 165 participants. The seminars will be continued in 1981, tentatively scheduled for Sarasota, January 22nd and 23rd and in Las Vegas, February 23rd and 24th. Markell also reported that the Group, under the committee chairmanship of Charles G. Carpenter, funded two projects, "Accounting Data Base, 1979-80" and the "Mehl-Lammers 1980 Studies on Accounting Faculty Salaries, Recruiting and Requirements". Two issues of the *Newsletter* were edited by Belverd E. Needles and mailed to all AAP members during the fiscal year.

General comments on work of the Data Base Committee were made by Charles Carpenter and he asked Doyle Z. Williams to describe the background of the study and his efforts as project director. Williams pointed out that he directed an earlier study for the AICPA (1974) and that with the AAP's Data Base Committee he had established

guidelines for the current effort. Comparative information is available, provided at least ten specified schools' data is requested, so that confidentiality is protected. Information secured may be useful for the accreditation process and the study may reduce the proliferation of questionnaires requested from administrators.

There were 201 responses to the questionnaire mailed in May 1980 and the final cut-off date was set for August 15, 1980. Preliminary reports with responses through July 15, 1980 were distributed to all present; completed reports will be sent to all respondents and AAP members with order forms for additional tabulations. Questions regarding the Data Base Study may be sent to Doyle Z. Williams at the Center for Accounting Research, School of Accounting, University of Southern California, Los Angeles, California, 90007. President Markell commented that the Data Base project development and its funding is one of the Group's most important activities.

Membership Chairman Gary Luoma gave a report showing AAP Group membership of 234 at the end of the prior fiscal year, has increased by nine to 243 with the addition of 36 new members and a loss of 27. He indicated efforts were made at regional meetings to recruit new members and to sponsor sessions of particular interest to accounting department administrators and suggested a separate committee be charged with furthering this regional work. David M. Buehlmann will serve as Membership Chairman for 1980-81.

President Markell called on Jerome V. Bennett of the University of Richmond to discuss "Current Staffing Versus Accreditation Requirements and Versus Perceived Needs - A Survey of Accounting Faculties". The survey results were distributed to those in attendance and difficulties of meeting staffing needs, particularly for doctorates, were reviewed.

James H. MacNeill of the AICPA was asked to speak on the AACSB's accounting standards' "Recent Relevant Experience" requirements. He pointed out that Dean Ron Patten of the University of Connecticut chaired a special task force that met May 29, 1980 to study the four areas described by this section of the standards. Several ways educators may meet these requirements and how accounting practitioners could help, were discussed. Appointment to committee of the practitioners section of the AICPA was given as one example. MacNeill emphasized that the objective of the new standards is to stress quality accounting education. The importance of bringing first hand knowledge to the classroom and having complete documentation of accountability for team visitations were points covered by MacNeill. The AICPA continues to work on this and sees its role here as continuing to motivate, communicate and educate.

Clarence G. Avery was introduced as the President of AAP for 1980-81 and he proceeded to outline some of his plans for the coming year. Plans are being made for the 1981 administrators seminars. He invited members to suggest topics for these programs and to correspond with him about matters the Group should pursue. Committee appointments

will be made to the following: Data Base, Research, Publications, Membership, Current Affairs and Organization and By Laws. A task force on accounting accreditation will be established and represented at a November 1980 workshop of AACSB on the subject. He said the AAP will continue to assist accounting administrators in gathering data and numerous other ways for them to carry out their duties and asked for cooperation from all members.

The meeting was adjourned at 11:07 AM.

After the business meeting was adjourned, Arthur G. Mehl and Lucille E. Lammers of Bradley University distributed copies of their faculty surveys on "Recruiting" and "Salary and Research/Teaching Requirements" for incoming and present faculty with senior ranks and responded to questions on the two surveys.

Respectfully submitted

Charles J. Weiss
Secretary, 1979-80

TREASURER'S REPORT
ADMINISTRATORS OF
ACCOUNTING PROGRAMS
AMERICAN ACCOUNTING ASSOCIATION
STATEMENT OF CASH RECEIPTS
AND DISBURSEMENTS

September 1, 1979 to August 31, 1980

	Budget	Actual
Receipts: Membership Dues	<u>\$11,250</u>	<u>\$12,250</u>
Disbursements		
Board of Governors' Meetings	3,500	3,138
Continuing Education Committee	2,500	1,424
Data Base Committee:		
Travel	1,500	-0-
Data Accumulation	<u>3,000</u>	<u>2,810</u>
	4,500	2,810
Research & Publication Committee		
Newsletter	1,500	1,600
Monograph	2,500	-0-
Market Survey	<u>500</u>	<u>500</u>
	4,500	2,100
AACSB Hearings	2,000	1,526
AACSB Membership	50	75
Membership Committee	<u>300</u>	<u>-0-</u>
Total Disbursements	\$17,350	\$11,073
Increase in Balance	<u>\$(6,100)</u>	1,177
Balance September 1, 1979		<u>\$16,106</u>
Balance August 31, 1980		<u>\$17,283</u>

Note: This is a cash basis statement; commitments made for expenditures are not included in the "Actual" column.

Joseph E. Mori
Treasurer

SEMINAR FOR ACCOUNTING DEPARTMENT CHAIRPERSONS

The American Accounting Association and its Administrators of Accounting Programs Group will sponsor two seminars for Administrators of Accounting Programs in 1981. Past seminars of this nature have been very successful and we anticipate that the 1981 seminars will also be of great value to accounting department administrators. The first administrators seminar will be held in Sarasota, Florida at the Sarasota Hyatt House Hotel on Thursday and Friday, January 22, and 23, 1981. The second seminar will be held at the Desert Inn and Country Club in Las Vegas on Monday and Tuesday, February 23, and 24, 1981. The content for both of these seminars will be the same and the sessions will include, among other things, the following:

- Accreditation Workshop
- Faculty Salaries
- Relevant Experience
- The Job of the Department Head
- Unionization

Tours for spouses will be available in Sarasota in connection with the January seminar. Additional information regarding the Administrators of Accounting Programs Seminar for 1981, including registration forms, has been mailed. Please mark your calendar to attend one of these seminars and return your registration form to the American Accounting Association as soon as possible after you receive it.

Remember to reserve either date:

Sarasota	Las Vegas
January 22, 23, 1981	February 23, 24, 1981

CALL FOR PAPERS FOR ANNUAL MEETING

The submission deadline for papers (or abstracts) to be considered for presentation at the 1981 AAA

Annual Meeting is February 15, 1981. Papers in all areas of accounting education administration are sought. Administrators are asked to make this research outlet known to their faculty.

Completed papers should be presented to:

Harold M. Nix
Committee on Research and Publications
Accounting Department
School of Business and Public Administration
3221 Providence Drive
Anchorage, Alaska 99504

CHAIRPERSON

Are you a member of the Administrators of Accounting Programs? As of September 1, 1980 only 243 of the 515 chairpersons of Departments and Schools of Accounting were members of our Group of the American Accounting Association. We need you as a member, and if you are among the 272 who have not joined, you will be hearing from one of the members, who have agreed to represent their Regions on the Membership Committee. Clip the application NOW and mail it in - we'll invoice you later.

NOTABLE CONTRIBUTIONS TO ACCOUNTING LITERATURE AWARD

Members of the American Accounting Association are invited to suggest works for nomination for the AICPA Notable Contributions to Accounting Literature Award. These nominations are restricted to articles published in either regular or irregular periodicals during the two calendar years ending December 31, 1980 and books or irregular publications published during the five calendar years then ending.

The latest date for receiving nominations is February 15, 1981. Please address your suggestions to: Dr. A. George Petrie, AAA Committee to Nominate Outstanding Contributions to Accounting Literature, Loyola University, 6363 St. Charles Avenue, New Orleans, Louisiana, 70118.

APPLICATION FOR MEMBERSHIP — Mail To:

Administrators of Accounting Programs Group of the American Accounting Association
5717 Bessie Drive, Sarasota, Florida 33583

NAME _____

UNIVERSITY AFFILIATION _____

MAILING ADDRESS _____

TELEPHONE NUMBER _____ ANNUAL DUES: \$50.00

CHECK ENCLOSED _____ or SEND INVOICE TO _____

EDITOR'S NOTE

Members are particularly encouraged to respond to the requests for membership in AAP, call for annual papers and nominations to the AAA Committee to Nominate Outstanding Contributions to Accounting Literature.

Comments and suggestions on improving the Newsletter will be greatly appreciated. The copy deadline for the spring issue of the Newsletter is

March 15, 1981. Send all Newsletter items to the address below.

Dr. Harold M. Nix
Committee on Research and Publications
Accounting Department
School of Business and Public Administration
3221 Providence Drive
Anchorage, Alaska 99504

A PARTIAL REPORT ON THE ACCOUNTING FACULTY RECRUITING SURVEYS OF 1980 (from a report prepared by Arthur G. Mehl and Lucille E. Lammers of Bradley University)

DISTRIBUTION OF WAGES OFFERED TO NEW ASSISTANT PROFESSORS – 1980 SURVEY

Wages Offered (9 mo. basis)		under 17,000	17,001 to 18,000	18,001 to 19,000	19,001 to 20,000	20,001 to 21,000	21,001 to 22,000	22,001 to 23,000	23,001 to 24,000	24,001 to 25,000	25,001 to 26,000	26,001 to 27,000	27,001 to 28,000
DEGREE													
Doctorate	#	3	3	5	7	7	12	16	28	38	41	18	10
$\bar{M}=24,048$	%	1.5	1.6	2.7	3.8	3.8	6.4	8.5	14.9	20.2	21.8	9.5	5.3
ABD	#	4	4	9	10	13	11	25	27	29	19	2	1
$\bar{M}=22,815$	%	2.6	2.6	5.8	6.4	8.4	7.1	16.2	17.5	18.8	12.3	1.3	0.6
Mast. CPA	#	31	14	30	27	13	9	1	2	1	1		
$\bar{M}=18,876$	%	24.1	10.9	23.2	21.0	10.1	7.0	0.8	1.6	0.8	0.8		
Masters	#	33	10	6	2	1	1						
$\bar{M}=17,094$	%	62.2	18.9	11.3	3.8	1.9	1.9						

DISTRIBUTION OF WAGES OFFERED TO NEW ASSISTANT PROFESSORS – 1979 SURVEY

Doctorate	#	9	6	8	11	13	37	61	14	19			
$\bar{M}=21,818$	%	5.0	4.0	4.5	6.2	7.3	20.7	34.1	7.8	10.6			
ABD	#	17	6	14	20	14	37	34	11	2			
$\bar{M}=20,755$	%	11.0	3.8	9.1	12.9	9.0	23.9	21.9	7.1	1.3			
Mast. CPA	#	53	35	18	8	4	2			1			
$\bar{M}=17,632$	%	43.8	28.9	14.9	6.6	3.3	1.6			0.8			
Masters	#	47	9	1									
$\bar{M}=16,483$	%	82.5	15.8	1.8									

SUMMARY OF MEAN SALARY OFFERINGS FOR PRIOR YEARS

	DOCTORATE	ABD	MASTERS/CPA	MASTERS
1978	20,681	19,522	17,043	16,523
1977	19,135	18,122	16,066	15,326
1976	18,090	17,102	15,672	15,200
1975	17,421	16,408	15,568	15,044

ACCREDITED SCHOOLS

AVAILABILITY OF SUMMER TEACHING / RESEARCH TO NEW ASST. PROFS.

SUMMER TEACHING

PROGRAMS	1980			1979		
	No	Yes	Total	No	Yes	Total
Number	31	99	130	27	108	135
Percent	23.8	76.2	100.0	20.0	80.0	100.0

RESEARCH FUNDS

Number	57	73	130	70	66	136
Percent	43.8	56.2	100.0	51.5	48.5	100.0

**TYPES OF COURSES TAUGHT
BY NEW ASSISTANT PROFESSORS**

PROGRAMS	Undergraduate Only		Undergraduate and Graduate		Graduate Only		Total	
	1980	1979	1980	1979	1980	1979	1980	1979
Actual #	22	27	102	102	6	7	130	136
Percent	16.9	19.9	78.5	75.0	4.6	5.1	100	100

**COURSE HOURS^a TAUGHT PER ACADEMIC YEAR (9 mo.)
BY NEW ASSISTANT PROFESSORS**

COURSE HOURS	1980		1979	
	# Programs	%	# Programs	%
Less Than 12	23	17.7	24	17.6
12 - 15	32	24.6	27	19.9
16 - 18	37	28.5	49	36.0
19 - 21	17	13.1	16	11.8
22 - 24	21	16.2	20	14.7
More than 24	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>
TOTALS	130	100.0	136	100.0

^aIncludes quarter hours converted to semester hours.

NONACCREDITED SCHOOLS
AVAILABILITY OF SUMMER TEACHING / RESEARCH TO NEW ASST. PROFS.

SUMMER TEACHING						
PROGRAMS	1980			1979		
	No	Yes	Total	No	Yes	Total
Number	32	98	130	46	99	145
Percent	24.6	75.4	100	31.7	68.3	100

RESEARCH FUNDS						
Number	102	29	131	124	20	144
Percent	77.9	22.1	100	86.1	13.9	100

TYPES OF COURSES TAUGHT BY NEW ASSISTANT PROFESSORS								
PROGRAMS	Undergraduate Only		Undergraduate and Graduate		Graduate Only		Total	
	1980	1979	1980	1979	1980	1979	1980	1979
Actual #	66	76	63	67	1	1	130	144
Percent	50.8	52.8	48.5	46.5	.8	.7	100	100

COURSE HOURS ^a TAUGHT PER ACADEMIC YEAR (9 mo.) BY NEW ASSISTANT PROFESSORS						
COURSE HOURS	# Programs	1980		# Programs	1979	
			%			%
Less Than 12	9		7.0	11		7.7
12 - 15	33		25.8	32		22.4
16 - 18	19		14.8	20		14.0
19 - 21	7		5.5	4		2.8
22 - 24	49		38.3	71		49.7
More than 24	11		8.6	5		3.5
TOTAL	128		100.0	143		100.0

^aIncludes quarter hours converted to semester hours.

American Accounting Association

5717 BESSIE DRIVE
SARASOTA, FLORIDA 33583

FIRST CLASS