

# NEWSLETTER:

## *Administrators of Accounting Programs*

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

FALL 1981

VOL. 6, NO. 1

### **PRESIDENT'S MESSAGE**

Fellow Members of the Administrators:

Any viable organization experiences a continuous process of change. This has certainly been true for our group. Hopefully, most of the changes have been beneficial to our members. Further changes are being brought about this year. They reflect the continuing concerns about accounting accreditation and the interest in broadening services to an ever-increasing number of colleagues in the various geographical regions of the AAA. A standing committee on accreditation has been established to monitor developments and to inform and solicit feedback from our colleagues concerning the professional accreditation process. Certainly, this subject concerns us all since we are principally charged with its implementation and maintenance. Another change this year has been the establishment of regional chairs representing our group in six AAA regions. These individuals will be the principal spokesperson for our group in their regions and they will strive to improve our presence at the regional meetings.

Viability also presumes direction. We cannot change willy-nilly, simply rising to meet problems as they are thrust upon us. Such a process simply dissipates our energies, fosters self-serving attitudes and builds mediocrity. We must have a framework which provides the necessary direction to improve efficiency and maximize the payoff to our members. This year, we will begin to build a framework through the process of self-assessment and objective-setting. And we will seek the participation of our colleagues through our leadership and individually at the town meetings scheduled at our annual seminars.

We do have a viable organization. But we do have a responsibility to build a better one. A review of our membership lists shows that we have a tremendous pool of quality academics

and leaders. Couple this resource with some clear sense of direction and we are confident that AAPG will continue to grow in the quality of service that it provides its members well into the future.

Sincerely,

Joseph E. Mori, President

### **BOARD OF GOVERNORS ADMINISTRATORS OF ACCOUNTING PROGRAMS MINUTES OF MEETING THURSDAY, AUGUST 6, 1981 HYATT REGENCY HOTEL, CHICAGO, ILLINOIS**

Attending: Joseph E. Mori, Charles G. Carpenter, Harold Wyman, Gary White. (Jerome Bennett was excused.)

AAP President Mori called the meeting to order at 4:40 p.m. and declared a quorum present.

President Mori reviewed the administrative structure of the Board and distributed a summary listing of the new Board members, standing committees, and the new regional chairmen for the AAP. (The listing of Board members and regional chairman is hereby made part of these minutes.) The new regional chairmen are to have as their main objective the addition of new members from their regions, especially members from those schools that grant doctoral degrees in accounting.

The activities that are planned for the 1981-82 year were reviewed. The administrators seminars will be held in two locations as in past years. The first will be January 21 and 22, 1982 at the Orlando Marriott Hotel, and the second will be in Las Vegas at Caesars Palace on February 22 and 23, 1982. The annual Board of Governors meeting will be held Monday, February 22 at 8:30 a.m. at Caesars Palace in Las Vegas.

The fall meeting of the Board of Governors will be held on November 19 and 20, 1981 in New Orleans.

The AAP budget will be prepared this fall for approval at the November meeting of the Board. One of the major tasks for the Board at this meeting will be to function as an ad hoc planning committee to re-think and discuss the role and future of AAP.

The Board discussed appropriate locations for the 1983 administrators seminars. The question was raised



by President Mori whether it was appropriate for one of the seminars to be held for the fourth successive year in Las Vegas, and whether the AAP should continue to hold two separate administrators seminars each year. Professor Carpenter indicated that there were definite advantages in having two meetings on different days during the week. Alternative locations for the eastern meeting were discussed, and Professor Carpenter suggested that the travel coordinator of the American Accounting Association be contacted on appropriate locations. The Board decided that the 1983 locations will be in New Orleans in January, and in Phoenix in February 1983.

Professor Carpenter raised the question of whether the Data Base Project should continue to be housed at the University of Southern California. The AAP has made year-to-year decisions on whether to continue this arrangement, and has allocated \$3,000 per year to the project. The project is in cooperation with the Federation of Schools of Accountancy which also helps the project financially. Professor Carpenter made a motion to extend the relationship with the University of Southern California for the Data Base Project one more year with a financial contribution from the AAP of \$3,500. The motion was seconded by Professor Wyman and unanimously approved by the Board. The Board further discussed the relationship of AAP with FSA on the mutual use of the Data Base information.

There being no further business, the meeting was adjourned at 5:35 p.m.

Respectfully submitted,

Gary E. White  
Secretary

## 1981-82 COMMITTEES

**Accreditation of Accounting Programs**, Clarence Avery, University of Central Florida, Chairman.

**Continuing Education**, Charles Andrews, California Polytechnic State University, Chairman.

**Data Base**, Vincent Brenner, Louisiana State University, Chairman.

**Nominations**, Clarence Avery, University of Central Florida, Chairman.

**Research and Publications**, Richard Samuelson, San Diego State University, Chairman.

## ACCOUNTING ACCREDITATION COMMITTEE

President Joe Mori's charge to the newly formed 1981-82 committee on Accreditation of Accounting Programs was:

- (1) To monitor developments in the professional accreditation process.
- (2) To update the AAP membership on current developments in accreditation through:
  - (a) participation in the 1982 AAP seminars; and
  - (b) submission of articles to be included in the AAP newsletter.

The committee:

Clarence Avery, University of Central Florida,  
Chairman

Rick Elam, University of Missouri

Harold Nix, University of Alaska

Anthony Mastro, George Washington University

met in St. Louis on October 4th at the AACSB workshop on accounting accreditation. All four members attended the Monday workshop and the Committee Chairman (Clarence Avery) attended the follow-up seminar for visitation team members.

The meetings were very worthwhile and anyone contemplating applying for accreditation should attend.

At its October 4th meeting the committee decided that "to monitor developments. . ." it should investigate and report on two areas:

- I. Implementation – standards vs. reality.
  - A. Thirty-three schools have applied for accreditation at this point. Once the accreditation process is complete we will be able to analyze and evaluate the results.
  - B. Additionally – the seminars will each have a session on disconformities detected in the initial analysis of applications. This information will be in composite form to protect the confidentiality of the applicants.
- II. Mechanics – the process or procedures. Basically, this area is concerned with the "who" of the accreditation decision process. The committee will be concerned with the make up of the Accounting Accreditation Committee, the visitation teams, and the other committees in the decision process.

The committee is also contemplating the preparation of a model accounting accreditation self-study report form. If undertaken, this will be available at the August AAA meeting.

You can help this committee by making known your informational needs, questions, observations, etc. Write or call the committee chairman – Clarence G. Avery (305) 275-2463.

## DATA BASE COMMITTEE

The Data Base Committee has released its report for the 1980/81 academic year. The report summarizes data relating to 228 accounting programs. Copies of the report may be ordered from:

AAP Data Base Project  
School of Accounting  
University of Southern California  
Los Angeles, CA 90007

Some data from the report relating to the recruitment of new faculty is summarized below.

Students enrolled in doctoral programs	733
Doctoral degrees granted	109
Positions available for new doctorates	422
1980/81 Academic Year Base Salary of New Nonexperienced Faculty With Doctorate	
National Mean	\$27,890
New England	27,773
Midwest	28,425
Great Lakes	29,443
Plains	27,555



Southeast	27,741
Southwest	27,100
Rocky Mountains	26,875
Far West	26,812
Schools offering guaranteed summer research support for new faculty	20.6%
Average summer research support as a percent of nine-month salary	16.0%
Average number of summers for which summer research support is available	1.8

## REGIONAL CHAIRMEN

President Joseph Mori (San Jose State University) has asked several individuals to serve as regional chairmen for the Administrators of Accounting Programs Section. The purpose of the establishment of the regional accounting chairman is to chair an annual regional meeting session, and to serve as a pulse of the needs of that region's accounting administrators. Further, it is anticipated that the individual will then communicate these needs along with whatever recommendations seem appropriate to the Board of Governors of AAP in the form of an annual report and it is also anticipated that the chairman will meet with the Board of Governors at the annual meeting of the association in order to share collectively these recommendations and to guide the Board of Governors in their development of subsequent years' policies. Also, it is asked that the regional chairman recommend candidates for service on AAP committees, and to promote membership generally in the group.

In order to support these activities, the regional chairmen have been provided a financial allocation to use as it seems most appropriate. The chairman for each region and the financial allocation is indicated as follows:

Region	Chairman and Institutional Affiliation	Allocation
Mid-Atlantic	Professor Daniel O'Mara Villanova University	\$ 460
Northeast	Professor Richard Vangermeersch University of Rhode Island	780
Southeast	Professor Hadley Schaefer University of Florida	760
Midwest	Professor Ernest Hansen University of Wisconsin (Madison)	1,080
Southwest	Professor James T. Hood Northeast Louisiana University	680
West	Professor Joe Fritzemeyer Arizona State University	840
Ohio	Professor Charles G. Carpenter Miami University	220
		<hr/> \$4,800

The financial allocations were determined based upon the distribution of members by region. Charles G. Carpenter, Vice-President of AAP, has been asked to serve as liaison to the Board of Governors.

## SEMINAR FOR ACCOUNTING DEPARTMENT CHAIRPERSONS

The Administrators of Accounting Programs Group will sponsor seminars for department chairpersons in Orlando, Florida on January 21-22, 1982 and in Las Vegas, Nevada on February 22-23, 1982. The same program will be offered in both locations.

### PROGRAM

#### THURSDAY, JANUARY 21 & MONDAY, FEBRUARY 22

Program Site Chairpersons:

Orlando - Gary Fane, U. of North Florida  
Las Vegas - Patrick Kemp, Oregon State U.

- 10:30 REGISTRATION & COFFEE  
12:00-1:00 LUNCHEON  
1:00-2:00 LEADERSHIP EFFECTIVENESS  
What is leadership? How effective are You?  
What should you be doing?  
2:00-3:00 RELEVANT EXPERIENCE: WHAT COUNTS?  
A panel discussion of what has been occurring in the interpretation and application of this requirement.  
3:00-3:15 REFRESHMENT BREAK  
3:15-5:00 ACCREDITATION VISITATION: AN EXPERIENCE  
A panel discussion of the experiences of a visitation from members of the visiting team and from an administrator visited.  
6:00-7:00 RECEPTION  
7:00-9:00 DINNER AND TOWN MEETING  
Joseph E. Mori, President, AAPG

#### FRIDAY, JANUARY 22 & TUESDAY, FEBRUARY 23

- 7:30-8:30 CONTINENTAL BREAKFAST  
8:30-9:30 EQUITY SALARY ADJUSTMENTS  
A panel discussion of how to research, document, and present a request for additional salary funds to maintain the spread between ranks.  
9:30-9:45 REFRESHMENT BREAK  
9:45-12:00 STRESS MANAGEMENT  
An established authority on this subject will discuss how to detect stress, and what can be done from a personal and environmental aspect to reduce and/or control stress for the administrator.  
12:00-1:10 LUNCHEON  
1:10-4:00 CONCURRENT SESSIONS  
(Each session will be a panel and will be presented three (3) times, with ten minute breaks between each session. The sessions will meet as follows 1:10-2:00; 2:10-3:00; and 3:10-4:00)  
A. PLANNING AND ORGANIZING A REGIONAL MEETING  
Facilities need, location in the region, budgeting, referring papers, and numerous details involved in having a successful Regional meeting.  
B. FUND RAISING AND ALUMNI RELATIONS  
Where is the money and how do you attract it to your program?



**C. SPONSORING CONTINUING EDUCATION ACTIVITIES**

What are the benefits? What are the problems? What has been successful?

**D. ADMISSION CRITERIA TO ACCOUNTING PROGRAMS**

What is the role of tests? What type of tests? Importance placed on grade point? How do you validate your criteria?

4:00 DEPARTURE

(PARTICIPANTS WILL BE ANNOUNCED LATER)

**OBJECTIVES OF SEMINAR**

- To provide an opportunity for accounting department chairpersons to have an exchange regarding common problems faced in their roles as administrators.
- To provide a program format which combines topics of current interest in accounting education and topics which will focus on increasing the operating efficiency of the participants.
- To provide an informal and varied atmosphere for discussion.

**REGISTRATION DETAILS**

**Seminar Fee:**

The seminar fee is \$100.00 for members of the Administrators of Accounting Programs Group and \$125.00 for non-AAPG members. (NOTE - \$25.00 of the fee may be applied against AAPG membership dues at the time of registration for the seminar).

The seminar fee includes meals, breaks and receptions during the program. Registrants are responsible for their own transportation and lodging.

**Deadline for Applications:**

December 20, 1981 for Orlando Seminar  
February 7, 1982 for Las Vegas Seminar

**Hotel Accommodations:**

The Orlando-Marriott Inn and Ceasars Palace are holding rooms for seminar participants. Rooms at the Orlando-Marriott Inn are \$67.00, single or double occupancy. Rooms at Ceasars Palace are \$75.00, single or double occupancy. Room reservation request cards are available from the AAA office in Sarasota. The reservation card should be completed and returned directly to the hotel. Please note that reservations for Saturday arrival at Ceasars Palace are extremely limited.

**ADMINISTRATORS OF ACCOUNTING PROGRAM GROUP  
AMERICAN ACCOUNTING ASSOCIATION  
TREASURER'S REPORT**

I am pleased to submit the financial report of the Administrators of Accounting Programs Group for the year ended August 31, 1981.

**Administrators of Accounting Programs Group  
Statement of Receipts, Expenditures,  
And Fund Balance  
For the Year ended, August 31, 1981**

	1980-81 Budget	Twelve Months Actual
<b>Receipts</b>		
Membership Dues	\$13,000	\$12,425.00
Meeting/Travel Reimbursement	-0-	912.31
Adjustment (see Note 1)	-0-	3,045.45
	<u>\$13,000</u>	<u>\$16,382.76</u>
<b>Expenditures</b>		
Board of Governor's Meetings	\$ 3,500	\$ 2,379.74
Continuing Education Committee	2,500	1,516.25
Data Base Committee		
Market Survey	500	486.92
Data Accumulation	3,000	2,750.00
Newsletter	1,800	1,189.27
Accreditation Workshop	2,000	-0-
AACSB Membership	75	-0-
Membership Committee	500	-0-
Office (Note 2)	-0-	343.64
Postage (Note 2)	-0-	321.84
	<u>\$13,875</u>	<u>\$ 8,987.66</u>
Increase (Decrease) in Fund Balance	<u>\$ (875)</u>	<u>7,395.10</u>
Balance, August 31, 1980		<u>\$14,282.67</u>
Balance, August 31, 1981		<u>\$21,677.77</u>

Note 1: The adjustment consists of a \$3,000 check issued, in the previous fiscal year in connection with the Data Base Project which was returned, a \$40.18 adjustment to the account charged by the AAA for in house expense allocation, and a \$5.27 credit for overcharge of postage in June 1981.

Note 2: Office expense and postage expense were not allocated to budgeted line items because there was no reasonable basis on which to make the allocation.

Note 3: This statement is prepared on a cash basis.

Respectfully submitted  
Belverd E. Needles, Jr.  
Treasurer

September 15, 1981

**CALL FOR PAPERS FOR 1982 ANNUAL MEETING**

Papers relating to the administration of accounting programs are requested for the American Accounting Association's Annual Meeting in San Diego, California on August 16-18, 1982. Members who wish to present a paper are requested to submit three copies of the paper by *February 15, 1982*. Manuscripts should follow the format required by *The Accounting Review*. Abstracts will be published, and 30 copies of the complete paper must be made available by the author at the Meeting.

Papers submitted elsewhere but not published before the Meetings are eligible. Each manuscript will be reviewed, and authors will be notified of the decision on acceptance by April 15, 1982. Papers should be sent to:

Professor Gary L. Sundem  
School of Business Administration, DJ-10  
University of Washington  
Seattle, WA 98195

# ADMINISTRATORS OF ACCOUNTING PROGRAMS

## 1981-82 Board of Governors

### President

Joseph E. Mori  
Area of Accounting and Finance  
San Jose State University  
Washington Square  
San Jose, California 95192

### Vice President

Charles G. Carpenter  
Department of Accountancy  
Miami University  
Oxford, Ohio 45056

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Texas Tech University  
College of Business Administration  
Lubbock, Texas 79409

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School of Accountancy  
Georgia State University  
Atlanta, Georgia 30303

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Department of Accounting  
University of Arizona

Tucson, Arizona 85621

Liaison: Research and Publications

Harold M. Sollenberger

Accounting and Financial Administration  
Department

Graduate School of Business Administration

Michigan State University

East Lansing, Michigan 48824

Liaison: Accreditation

Harold E. Wyman

School of Business Administration

University of Connecticut

Storrs, Connecticut 06268

Liaison: Data Base

Jerome V. Bennett

E. Clairborne Robins School of Business

University of Richmond

Richmond, Virginia 23173

Liaison: Continuing Education

### Past President

Clarence G. Avery

Department of Accountancy

University of Central Florida

Orlando, Florida 32816

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## APPLICATION FOR AAP SEMINARS

Hotel reservations should be made directly with the hotel of your choice. Special rates have been arranged for seminar registrants at the Orlando-Marriott Inn and at Ceasars Palace. Please note that Saturday arrivals at Ceasars Palace are extremely limited.

### SEMINAR TO BE ATTENDED (Check One)

Orlando, January 21-22 \_\_\_\_\_

Las Vegas, February 22-23 \_\_\_\_\_

### SEMINAR FEE (Please Check)

AAPG Members \$100.00 \_\_\_\_\_

\*NON-AAPG Members \$125.00 \_\_\_\_\_

Extra Dinner Ticket \$ 25.00 \_\_\_\_\_

Registration for the SEMINARS FOR ADMINISTRATORS OF ACCOUNTING PROGRAMS to be held in Orlando January 21-22, 1982 and in Las Vegas February 22-23, 1982. Enclosed is my check (payable to the American Accounting Association) for the seminar fee. (Registrants are responsible for their own transportation and lodging costs.)

\*\$25 may be applied against AAPG membership dues at time of registration.

NAME \_\_\_\_\_ MAILING ADDRESS \_\_\_\_\_

UNIVERSITY AFFILIATION \_\_\_\_\_

TELEPHONE: BUSINESS \_\_\_\_\_ HOME \_\_\_\_\_

(Please type or print)

Mail completed application form and fee to Miss Linda Sydenstricker, American Accounting Association, 5717 Bessie Drive, Sarasota, Florida 33583.

**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 \_\_\_\_\_

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\_\_\_\_\_

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*American Accounting Association*

5717 BESSIE DRIVE  
SARASOTA, FLORIDA 33583

**FIRST CLASS**