

# NEWSLETTER:

## *Administrators of Accounting Programs*

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

FALL-WINTER 1978-79

VOL. 3, NO. 1

November 7, 1978

To the Members of the Administrators of Accounting Programs:

I am honored to have the opportunity to serve you for the 1978-79 year.

This year's committee activity of the AAP is well under way. Alan Johnson's committee has planned an excellent Chairpersons' Seminar to be held in Dallas on February 15-16. (I encourage all of you to attend!) Chuck Carpenter's committee is working to develop and implement a national data base for accounting programs. This should provide each of us with some useful information and assist us in responding to our deans and various other inquiries. Larzette Hale's committee is well organized and seeks to increase our membership. We are in need of representatives from the Canadian and Ohio regions to serve on this committee. Any volunteers?

On another matter, I should report that our request to be an observer at the AACSB Accounting Accreditation Planning Committee meetings was rejected. Consequently, we are monitoring accreditation activities through representatives of the AAA who are on that committee. A more complete report will be presented at the Chairpersons' Seminar and in a later newsletter.

I encourage each member to contact me, members of the Board of Governors, or committee members concerning activities which you believe will be of interest to Accounting Administrators.

Sincerely,

K. Fred Skousen  
President



1978-79 Board of Governors: Standing (L-R) Doyle Z. Williams, Robert K. Zimmer, Thomas F. Keller, Clarence G. Avery, Donald E. Keiso  
Seated (L-R) Stephen E. Loeb, K. Fred Skousen, William Markell, Robert W. Williamson

### ADMINISTRATORS OF ACCOUNTING PROGRAMS 1978-79 BOARD OF GOVERNORS

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DeKalb, Illinois 60115

Thomas F. Keller (1980)  
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#### *Past President*

Doyle Z. Williams  
Department of Accounting  
University of Southern California  
Los Angeles, California 90007



# ADMINISTRATORS OF ACCOUNTING PROGRAMS 1978-79 COMMITTEES

## 1978-79 Committee on Continuing Education

Coordinating Board Member: Clarence G. Avery

### Membership:

Alan Johnson, Chairperson, Cal State — Hayward  
G. F. Dominiak, Texas Christian Univ.  
Bob West, Univ. of South Florida

## 1978-79 Membership Committee

Coordinating Board Member: Clarence G. Avery

### Membership:

Larzette G. Hale, Chairperson, Utah State Univ.  
Charles T. Andrews, California Polytechnic State  
M. Onsi, Syracuse Univ.  
Bruce T. Kruse, Western Illinois Univ.  
Gale E. Newell, Western Michigan Univ.  
Lowell Chapman, Ferris State College  
Ronald O. Niemeyer, Jackson State Univ.

## 1978-79 Committee on Research and Publications

Coordinating Board Member: Thomas F. Keller

### Membership:

Spencer J. Martin, Chairperson, Univ. of  
Rhode Island  
Belverd Needles, DePaul Univ.  
Allan R. Bailey, San Diego State Univ.  
Bob Jensen, Florida State Univ.  
E. James Meddaugh, Rochester Institute of  
Technology

## 1978-79 Data Base Committee

Coordinating Board Member: Donald E. Kieso

### Membership:

Charles Carpenter, Chairperson, Miami Univ.  
Ed Summers, Univ. of Texas — Austin  
Doyle Z. Williams, Univ. of Southern California  
John Simmons, Univ. of Florida  
Charlie Weiss, Seton Hall Univ.

## 1978-79 Committee on Nominations

Coordinating Board Member: K. Fred Skousen

### Membership:

Doyle Z. Williams, Chairperson, Univ. of  
Southern California  
Elton A. Devine, Eastern Michigan Univ.  
Mohamed E. Moustafa, Cal. State Univ., Long Beach  
John T. Wheeler, Univ. of California, Berkeley  
K. Fred Skousen, Brigham Young Univ.

## 1978-79 Committee on Current Affairs

Coordinating Board Member: Robert K. Zimmer

### Membership:

E. J. DeMaris, Chairperson, North Texas State Univ.  
Herbert E. Miller, Univ. of Georgia  
Russell J. Peterson, Arizona State Univ.  
Harold M. Sollenberger, Michigan State Univ.  
Edward E. Milam, Univ. of Mississippi

## 1978-79 Committee on Organization and By-Laws

Coordinating Board Member: Robert K. Zimmer

### Membership:

Walter James, Chairperson, Washburn Univ.  
Robert B. Sweeney, Univ. of Alabama

## NOMINATING COMMITTEE SEEKS NAMES

The 1978-79 AAP Nominating Committee is seeking suggestions for officers and board members for nomination for 1979-80 for the following offices:

Vice-President (who serves as President-elect)  
Secretary  
Treasurer  
Two Board Members for two year terms  
Three members of the Nominating Committee

Your suggestions should be sent by January 1, 1979 to the chairman of the Nominating Committee Doyle Z. Williams, Department of Accounting, School of Business Administration, University of Southern California, Los Angeles, California 90007.

## SEMINAR FOR ACCOUNTING DEPARTMENT CHAIRPERSONS

The American Accounting Association will hold its 1979 Seminar for Accounting Department Chairpersons in Dallas on February 15 & 16, 1979. In the past, the Association has held two of these seminars but they are being combined into one program this year. All department chairpersons who are interested in attending this stimulating and informative seminar are urged to reserve the dates February 15 & 16, 1979.

The objectives of this seminar are:

1. To provide an opportunity for accounting department chairpersons to have an exchange regarding common problems faced in their roles as administrators.
2. To provide a program format which combines topics of current interest in accounting and topics which will focus on increasing the operating efficiency of the participants.
3. To provide an informal and varied atmosphere for discussion. Session format will vary, from speakers through large and small group discussions.

Additional information regarding program content, hotel reservations, and registration information will be mailed soon.



**CALL FOR TOPICS OF  
MONOGRAPH SERIES**

The Committee on Research and Publications has been changed with establishing a Monograph Series. Some topics already suggested are:

1. Educator performance evaluation;
2. Teaching innovations in accounting;
3. Continuing education in accounting;
4. The role of the practitioner in accounting education;
5. University budgeting, cost analysis and control.

Please send your ideas of topics to me so that the committee can issue a call for papers in the Spring Newsletter.

Spencer J. Martin, Chairman  
Committee on Research and Publications

**REQUEST FROM CHAIRMAN OF  
DATA BASE COMMITTEE**

The Committee is interested in receiving comments concerning possible subject matter for a questionnaire. Matters currently under consideration are program enrollments in undergraduate, masters, and doctoral programs; anticipated salary levels for assistant professors as well as continuing faculty at all academic ranks; student credit hour generated information; etc. Your specific suggestions and comments will be appreciated. Please send them to:

Professor Charles G. Carpenter  
Chairman of Data Base Committee  
Department of Accountancy  
Miami University  
Oxford, Ohio 45056

**Call for suggestions of Topics of Interest  
and Committee Nominations to serve as  
Officers and Board Members next year,  
1979-80.**

Dear Fellow Administrators:

Although the new year has just started, it is necessary to start thinking about next year. As President Elect of the group, I feel that it is important that we continue the momentum as it has been built up in the last few years. Therefore, I am interested in your suggestions and comments in two important areas. a) Items of interest to our members which you feel are important and should be considered in the future by committees of the group. b) Suggestions for members of the group to serve on one of our committees. Please do not hesitate to recommend yourself if you are interested.

Our organization can only succeed if its members participate. I look forward to hearing from you on suggestions for subjects and committee members in order that we may work towards achieving our common objectives.

Sincerely,

William Markell  
President Elect

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**ATTENTION: CHAIRPERSONS WHO ARE NOT AAP MEMBERS**

As of September, 1978, only 189 of the 508 individuals serving as chairpersons of Departments of Accounting were members of the Administrators of Accounting Programs Group of the American Accounting Association. Each of the 319 individuals who have not yet joined this AAA Group is invited to fill out the form below and *mail it today*.

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



## ARTHUR ANDERSEN & CO.

### FINANCIAL ASSISTANCE TO SCHOOLS OF PROFESSIONAL ACCOUNTING

In recognition of the extensive consideration currently being given to the connected issues of programs and schools of professional accounting and to indicate our interest in this significant educational development, we have initiated a special program of assistance to universities which have established such schools and have had their five-year (or equivalent) academic programs accredited under a plan approved by either the American Institute of Certified Public Accountants or the American Accounting Association.

The Arthur Andersen & Co. Foundation pledges to accounting educators that \$1,000,000 will be committed initially to this special program. The awards are intended to assist schools of accounting during their "start-up" years to implement such programs as visiting professorships (to bring to the campus as full-time teachers for at least one term, accountants having extensive professional experience), leaves of absence for faculty members to extend their professional experience, library upgrading, scholarships for support during the final year of the professional program, additional personnel for faculty support, or to reimburse the university for identifiable incremental costs of initial accreditation for the professional accounting program.

For schools organized within schools of business the awards will range from \$50,000 to \$75,000. We anticipate that the financial needs of newly formed *free-standing* schools of accounting will be greater than those organized within business schools or other units of the university. Accordingly, the awards available to the free-standing schools will range from \$100,000 to \$150,000.

In evaluating a university's application, consideration will be given to a variety of factors, including the record its graduates have established within the firm. For this reason, each university is encouraged to support its application with information it deems relevant.

Awards will be announced three times yearly (March 1, July 1, November 1) until the awards equal the total committed for this program. Payments, made in five annual installments, will commence upon accreditation. The award commitment will lapse two years after the grant date or after the formation of an accreditation process, whichever is later, if the school fails to achieve full accreditation.

To apply for awards, letters with supporting details regarding the school's intended use of the funds and accreditation status should be addressed: Arthur Andersen & Co. Foundation, 69 West Washington Street, Chicago, Illinois 60602.

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#### RECENT ARTICLES RELATED TO THE SUBJECT OF "SCHOOLS OF ACCOUNTANCY"

- Albers, Wayne J.  
"Profession in rebellion"  
*Accounting Forum*, V. 46, December 1976,  
pp. 21-28.
- Firmin, Peter A.  
"Case for schools of accountancy — revisited"  
*Accounting Forum*, V. 46, December 1976,  
pp. 41-46.
- Larsen, Kermit D., Tomassini, Lawrence A.  
"Emerging professional orientation in accounting education"  
*Accounting Forum*, V. 46, December 1976, pp. 1-9.
- Miller, Herbert E.  
"Academic preparation for a professional accounting career"  
*Accounting Forum*, V. 46, December 1976,  
pp. 29-39.
- Bremser, Wayne G., Brenner, Vincent C.,  
Dasher, Paul E.  
"Feasibility of professional schools: an empirical study"  
*Accounting Review*, V. 52, April 1977, pp. 465-473.  
and  
"Standards for professional accounting programs and schools"  
*Journal of Accountancy*, V. 141, June 1976,  
pp. 88-93.
- Larsen, Kermit D.  
"Schools of accountancy: what should be their objectives?"  
*Journal of Accountancy*, V. 144, July 1977,  
pp. 79-83.
- Skousen, K. Fred  
"Accounting education: the new professionalism"  
*Journal of Accountancy*, V. 144, July 1977,  
pp. 54-58.
- Alexion, John C.  
"Separate schools of accountancy: are they necessary?"  
*Management Accounting*, V. 59, September 1977,  
pp. 11-13.
- Bremser, Wayne G., Brenner, Vincent C.,  
Dasher, Paul E.  
"Schools of professional accountancy: the management accountant's view"  
*Management Accounting*, V. 59, September 1977,  
pp. 14-16, 23.
- Said, Kamal E.  
"Indicators of quality of undergraduate accounting educational programs"  
*National Public Accountant*, V. 21, September 1976, pp. 32-36.
- Ellis, Loudell O.  
"Programs and schools of professional accounting"  
*Woman CPA*, V. 38, October 1976, pp. 14-16.
- Ellis, Loudell O., Traugh, Helen M.  
"Accounting curriculum trends: a sample"  
*Woman CPA*, V. 39, July 1977, pp. 26-32.

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NOTE: List was compiled by James Hurley, a Ph.D. Candidate at the University of Nebraska — Lincoln.

**A PARTIAL REPORT ON THE  
ACCOUNTANCY FACULTY RECRUITING SURVEYS  
OF 1978**

**1978 – DEGREE, DOCTORATE  
DISTRIBUTION OF WAGES OFFERED TO NEW ASSISTANT PROFESSORS  
BY SIZE OF PROGRAM – NUMBER OF MAJORS (JR. SR.)<sup>a</sup>**

Wages Offered (9 mo. basis)	under 16,000	16,001 17,000	17,001 18,000	18,001 19,000	19,001 20,000	20,001 21,000	21,001 22,000	22,001 23,000	over 23,000
No. of Majors									
under 100		1 0.5%	2 1%	2 1%	1 0.5%	7 3.7%	6 3.1%	2 1%	1 0.5%
101-200	2 1%	2 1%	5 2.5%		7 3.9%	10 5.2%	13 6.7%	5 2.6%	2 1%
201-300		1 2.5%	2 1%	3 1.5%	6 3%	15 7.7%	9 4.6%	2 1%	
301-400	1 0.5%	2 1%	1 0.5%	3 1.5%	2 1%	5 2.6%	8 4.1%	2 1%	2 1%
401-500			1 0.5%		1 0.5%	5 2.6%	3 1.5%	3 1.5%	
501-600				2 1%	1 0.5%	8 4.1%	3 1.5%		1 0.5%
601-700				1 0.1%	1 0.5%	3 1.5%	2 1%	1 0.5%	1 0.5%
701-800					1 0.5%	1 0.5%	2 1%	1 0.6%	
801-900				1 0.5%		2 1%	2 1%	1 0.6%	
901-1000	1 0.5%				1 0.5%		1 0.5%	1 0.5%	
1001-1100					1 0.5%				
over 1100				1 0.6%	1 0.5%	4 2%	2 1%	1 0.5%	
Total	4 2.1%	6 3%	11 5.7%	13 6.7%	23 11.9%	60 30.9%	51 26.2%	19 9.8%	7 3.6%

<sup>a</sup>AACSB members surveyed 516; 54.8% responded. Respondents – 47.5% accredited; 67.2% public; 32.8% private.



**SUMMER TEACHING & RESEARCH FUNDS AVAILABILITY  
BY SIZE OF PROGRAM – 1978<sup>a</sup>**

No. of Majors	under 200	201 to 300	301 to 400	401 to 500	501 to 600	601 to 700	701 to 800	801 to 900	over 900
<b>SUMMER TEACHING</b>									
Yes	70 25.3%	39 14.2%	28 10.2%	13 4.7%	18 6.6%	10 3.6%	6 2.2%	6 2.2%	12 4.4%
NO	46 16.8%	8 2.9%	4 1.5%	6 2.2%	2 0.7%	3 1.1%	0 0%	1 0.3%	3 1.1%
Total	116 42.1%	47 17.1%	32 11.7%	19 6.9%	20 7.3%	13 4.7%	6 2.2%	7 2.5%	15 5.5%
<b>RESEARCH FUNDS</b>									
Yes	21 7.7%	13 4.8%	10 3.7%	8 3%	10 3.7%	4 1.5%	5 1.8%	4 1.5%	4 1.4%
No	94 34.4%	33 12%	22 8%	11 4%	10 3.6%	9 3.3%	1 0.4%	3 1.2%	11 4%
Total	115 42.1%	46 16.8%	32 11.7%	19 7%	20 7.3%	13 4.8%	6 2.2%	7 2.7%	15 5.4%

<sup>a</sup>Refers to new assistant professors. Size of program refers to junior/senior majors.

**ANNUAL LOAD IN SEMESTER HOURS  
BY SIZE OF PROGRAM – 1978<sup>a</sup>**

Course Hours	under 200	201 to 300	301 to 400	401 to 500	501 to 600	601 to 700	701 to 800	801 to 900	over 900
Less than 12	13 4.9%	5 1.9%	3 1.1%	3 1.1%	1 0.4%			1 0.3%	1 0.3%
12-15	24 9%	10 3.8%	5 1.9%	6 2.3%	3 1.1%	6 2.3%	4 1.5%	2 0.7%	1 0.4%
16-18	18 6.8%	13 4.9%	10 3.8%	6 2.3%	10 3.6%	3 1.1%	2 0.8%	2 0.7%	3 1.1%
19-21	6 2.3%	3 1.1%	3 1.1%	1 0.3%	2 0.8%				2 0.8%
22-24	48 18.1%	15 5.6%	9 3.4%	2 0.8%	4 1.5%	3 1.1%		2 0.8%	6 2.3%
More than 24	4 1.6%		1 0.4%						
Total	113 42.7%	46 17.3%	31 11.7%	18 6.8%	20 7.5%	12 4.5%	6 2.3%	7 2.5%	13 4.9%

<sup>a</sup>Refers to new assistant professors. Size of program refers to junior/senior majors.

NOTE: Data supplied by Lucille E. Lammers of Bradley University. For the full report write to the American Accounting Association office in Sarasota, Florida.



# ACCREDITATION OF ACCOUNTING PROGRAMS

The Standards Committee of AACSB established a Subcommittee on Accounting Accreditation "to cooperate closely with the AICPA/AAA Committee of Six which is developing a proposed Accounting Accreditation Council; to determine possible new accounting accreditation procedures within the AACSB framework; to ascertain realistic personnel standards in the accounting area; and to evaluate a proposed questionnaire that has been prepared by AACBS to secure data as to the apparent impact of the several proposed accounting faculty standards."

Consistent with this charge, the Subcommittee on Accounting Accreditation met on January 5-6, 1978, in Chicago, to assess the deliberations to date of the Committee of Six which have focused on the organizational details of a proposed Accounting Accreditation Council (AAC). The AAC's primary objective is the development of post-baccalaureate accounting program standards and an accreditation process to recognize programs meeting these standards.

The Standards Committee has reviewed the recommendations of the Subcommittee and concurs in its belief that AACSB should continue its close cooperation with the Committee of Six and those organizations in the profession which have an interest in post-baccalaureate accounting program accreditation standards. Together with this effort, however, the Standards Committee also concurs with the belief of the Subcommittee that AACSB should consider how its own long-standing accreditation function can be more responsive to meet the special needs of the accounting profession.

### A Recommended Course of Action for AACSB with Respect to Accreditation of Accounting Program

- I. The Standards Committee recommends that AACSB continue its current liaison with the AICPA/AAA Committee of Six in its endeavors to establish standards and an accreditation process for certain accounting programs. These efforts would include liaison with a proposed Accounting Accreditation Council (at such time as this Council may be established) and/or with participating accounting organizations.
- II. In recognition of the importance of accounting programs at both the baccalaureate and post-baccalaureate levels and the need for improving the quality of accounting education, it is recommended that AACSB undertake as soon as possible to consider actively, with the full participation of the accounting profession, the establishment of standards and an accreditation process for these programs.

If the accreditation process is found to be desirable and feasible, the first action to accredit programs could occur at the annual meeting of AACSB in 1980.

### \*REPORT ON OPINION SURVEY ON ACCREDITATION STANDARDS

1977-78 Committee on Accreditation and  
Standards of Professional Schools and/or  
Programs in Accounting

Under the cover letter of Doyle Williams dated June 2, 1978, the committee distributed a report analyzing the results of the survey of the 1976-77 committee relative to the ability of schools to meet the accreditation standards proposed by the AICPA Board on Standards. Accompanying this letter and report was a survey questionnaire designed to elicit opinions relative to some of the more critical issues of the proposed standards. The letter, report, and survey questionnaire were mailed from the AAA Florida office to 504 AACSB schools. Replies were received from 218 schools when tabulation was commenced on August 7.

The size of the programs at the responding schools may be judged from the following tabulation:

Size (degrees granted annually)	Business Degree of the School			
	AACSB Accredited		Not AACSB Accredited	
	Under- graduate	Graduate	Under- graduate	Graduate
1-29	4	60	18	26
30-59	9	21	37	6
60-99	17	5	27	0
100-199	40	3	19	1
200 or more	32	0	5	0
TOTAL	102	89	106	33

A total of 191 undergraduate programs and 139 graduate programs were reported. Of the undergraduate programs, slightly less than half are within AACSB-accredited degree programs, with most of the undergraduate programs in non-accredited degree programs occurring in schools with fewer than 100 accounting program degrees granted annually. Of the graduate programs, 70 percent are within AACSB-accredited degree programs with the graduate program in non-accredited degree programs occurring in the smaller programs with less than 60 accounting program degrees granted annually.

*Continued on next page*

\*The report is from the 1977-78 Committee on Accreditation and Standards of Professional Schools and/or Programs in Accounting. This Committee was one of the AAP committees and was composed of:

Elton A. Devine, Chairman	Eastern Michigan Univ.
John W. Goebel	Univ. of Nebraska
James Modisette	Univ. of Arkansas
James W. Potts	East Tennessee State Univ.
Howard F. Stettler	Univ. of Kansas

The anticipated difficulty of meeting the standards proposed by the AICPA Board of Standards according to the size of the program (<100 degrees annually; ≥100 degrees annually) and whether or not the degree program at the school is accredited is shown below.

Overall, the programs within AACSB-accredited degree programs show the highest proportion of programs as essentially meeting the AICPA standards, but only about one-half of the programs meet the standards, and that figure drops to 37% for undergraduate programs graduating less than 100 students annually.

Status relative to AICPA-proposed standards	UG Programs in Degree Programs				GR Programs in Degree Programs			
	Accredited		Non-Accredited		Accredited		Non-Accredited	
	<100	≥100	<100	≥100	<100	≥100	<100	≥100
could never meet	1	0	7	3	2	1	2	1
very difficult to meet	4	5	46	11	1	5	8	6
some difficulty to meet	14	29	25	8	8	27	7	4
Essentially meet now	11	37	2	2	12	32	2	2

For each of the above categories, the percentage of the programs essentially meeting the AICPA-proposed standards is as follows:

	Percent Meeting AICPA Standards Now	
	<100/Year	≥100/Year
Undergraduate Programs		
Accredited AACSB	37%	52%
Not Accredited AACSB	3%	8%
Graduate Programs		
Accredited AACSB	52%	49%
Not Accredited AACSB	11%	15%

### AAA COMMITTEE TO NOMINATE THE AICPA “NOTABLE CONTRIBUTIONS TO ACCOUNTING LITERATURE” AWARD

Nominations are restricted to articles published in either regular or irregular periodicals during the calendar year ending December 31, 1978, and books or irregular publications (such as monographs) published during the five calendar years then ending.

The closing date for nominations is March 1, 1979 and should be addressed to:

Kenneth S. Most  
 Chairman of the Accounting Department  
 Florida International University  
 Tamiami Campus  
 Miami, FL 33199



**AMERICAN ACCOUNTING ASSOCIATION  
ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP**

**Summary of Board of Governors Meeting  
August 21, 1978 – Denver Hilton**

*Members Present:* K. F. Skousen, W. Markell, S. E. Loeb, C. Avery, R. Zimmer, D. Kieso, T. Keller, D. Williams.

The meeting was called to order by President Skousen at 11:35 a.m.

By a unanimous vote, the Board reduced the travel budget of the committee on Continuing Education from \$2,300 to \$1,300 and increased the contingency fund from \$1,000 to \$2,000.

President Skousen reported on: (a) the AAA Advisory Council Meeting; (b) the chairpersons seminar; and (c) the data base committee.

The Board agreed that its next meeting would be held at the chairperson's seminar on February 16. The Board also agreed to meet on the afternoon of August 20, 1979 before the next annual AAA convention.

President Skousen next addressed the problems of recruiting at the convention. President Skousen will contact the AAA's Executive Committee on the issue.

Next, Professor Williams moved that President Skousen (and Vice-President Markell as an alternate) be authorized to go to AACSB accreditation hearings as an observer. This was seconded by Professor Zimmer. This was passed unanimously.

Next, Professor Avery moved that \$1,200 be authorized President Skousen or Vice-President Markell for attendance at AACSB meetings. This was seconded by Dean Keller. This was passed unanimously.

Next, Professor Williams moved that the committee on Research and Publications be charged with setting up a monograph series. The committee should select an appropriate topic and then issue a call for papers. If manuscripts of sufficient quality are received, the committee should oversee the creation of a monograph. This motion was seconded by Professor Markell. The motion was passed unanimously.

The meeting was adjourned at 12:40 p.m.

Respectfully submitted,  
Stephen E. Loeb  
Secretary, 1978-79

**Summary of Minutes of Annual Meeting  
August 21, 1978 – Denver Hilton**

The meeting was called to order at 8:30 a.m. by President Williams. Approximately 115 members and guests were in attendance.

The minutes of the 1977 annual meeting in Portland were approved.

President Williams recognized Professor Loren A. Nikolai, Chairman of the AAA's membership committee. Professor Nikolai discussed membership matters. He asked for the assistance of the chairpersons in membership matters.

President Williams next called on the chairpersons of certain AAP committees for reports. This included:

- (1) A report by professor Elton Devine on the activities of the committee on Accreditation. During the report Professor Devine yielded the floor to Professor Stettler who then gave a report on the accreditation survey.
- (2) A report by Professor Stephen E. Loeb on the committee on Research.
- (3) A report by Professor Charles Weiss on the committee on Publications.
- (4) A report by Professor Joseph E. Mori on the committee on Continuing Education.

President Williams called on Professor Wilton Anderson. Professor Anderson gave a report on where accreditation stood at the time.

President Williams next reported that the Board of Governors was submitting the following motion for the Group's consideration:

**RESOLUTION**

Whereas the Administrators of Accounting Programs (AAP) have a deep interest in the accreditation of accounting programs, and whereas the activities of accounting administrators will be most directly affected by the establishment of an accreditation process for accounting programs, and whereas the Administrators of Accounting Programs' membership represents approximately 200 accounting administrators, be it resolved that the AAP respectfully request:

1. Permission for a representative of the AAP, selected by the President with the advice and consent of the Board of Governors, to attend as an observer all meetings of the AACSB Accounting Accreditation Planning Committee, Operation Committee and/or other bodies of the AACSB which are or may be responsible for developing or acting upon accreditation standards for accounting programs for the purpose of communicating back to the AAP developments with respect to accreditation;
2. That the AACSB Accounting Accreditation Planning Committee, Operations Committee and/or other bodies of the AACSB which are or may be responsible for developing or acting upon accreditation standards for accreditation of accounting programs issue to all administrators of accounting programs and other interested parties for comment for a reasonable period of time prior to adoption any proposed standards (or other material serving the same or similar purposes); and
3. Permission for the privilege of addressing the AACCSB Accounting Accreditation Planning Committee, Operations Committee and/or any other bodies of the AACSB, including the annual meeting, which may take action on accreditation standards for accounting programs.

The motion was moved, seconded and unanimously approved by the Group.

Incoming President Skousen discussed the coming year.



## TREASURER'S REPORT

### ADMINISTRATORS OF ACCOUNTING PROGRAMS CASH RECEIPTS AND DISBURSEMENTS September 1, 1977 to July 31, 1978

### ADMINISTRATORS OF ACCOUNTING PROGRAMS Proposed Budget 1978-79

Receipts:		
Membership Dues	\$ 9,276	
Contributions	5,000	\$14,276
Disbursements:		
Committee on Accreditation		215
Committee on Continuing Education		1,378
Committee on Publications		992
Publications		
Newsletter Printing	867	
Newsletter Postage	123	
Other correspondence with members	380	1,370
Membership - Promotion		401
Board of Governors' Meetings		<u>1,617</u>
Total Disbursements		\$ 5,973
Increase in Fund Balance		<u>\$ 8,303</u>
Fund Balance at July 31, 1978		<u>\$ 9,706</u>
Memberships as of July 31, 1978 (approximately)		<u>195</u>

Jack E. Kiger, Treasurer

#### EDITOR'S NOTE

It is with great pleasure that I assume the editorship of the group's *Newsletter*. The *Newsletter* should be a primary vehicle for communicating with your fellow administrators. Please write to us expressing your views. We will try to include them in the *Newsletter* or send them to the officers and/or committee chairpersons for consideration.

Spencer J. Martin  
University of Rhode Island  
Kingston, R.I. 02881

Cash Balance,	
September 1, 1978 (Estimate)	\$ 3,500
Revenue (200 @ \$50)	<u>10,000</u>
Total Resources Available	<u>\$13,500</u>
Expenses:	
Board of Governors Meetings	\$ 2,800
Committee Meetings	
Continuing Education	\$ 2,300
Current Affairs	-0-
Data Base	2,450
Membership	-0-
Nominations	-0-
Organization & By-Laws	-0-
Research & Publications	<u>-0-</u>
Committee Expenses - Travel	4,750
Membership in AACSB	50
Newsletter Publication	1,500
Other Committee	
Related Expenses*	1,400
Other Miscellaneous	
Expenses (Contingency)**	<u>1,000</u>
Total Expenses	<u>\$11,500</u>
Cash Balance,	
August 31, 1979 (Estimate)	<u>\$ 2,000</u>

\*Exclusive of Newsletter Publication

\*\*Can be spent by President without additional Board authorization

*American Accounting Association*

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