

NEWSLETTER:

Administrators of Accounting Programs

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

FALL-WINTER 1983-84

VOL. 8, NO. 1

PRESIDENT'S MESSAGE

The activities of AAP are highlighted each year by the annual seminar which is planned for 1984 in Las Vegas (February 5-7) and Orlando (February 15-17). A special program for new Chairpersons will be held the day before the regular seminar in each location. The seminar planning committee under the able leadership of Russ Petersen of the University of Iowa has organized an outstanding program. Please plan to register early when the information arrives in your mail.

As a part of its deliberations, the seminar planning committee developed a policy statement to offer guidance for the planning of future seminars. An abbreviated form of the statement appears elsewhere in the newsletter. Please send me any recommended changes or additions which you believe the Board should consider before adopting the statement at its next meeting. The statement will be helpful to future committees in achieving continuity from year to year in planning high-quality programs.

A new committee on microcomputers has been appointed to determine the current status of microcomputer usage in accounting programs, advise the membership on ideal utilization of equipment and software for accounting instruction, and offer guidance in using micros in program administration. Although there have already been many surveys on this topic, please cooperate with the committee as it seeks information. Committee reports will be communicated in future newsletters and seminars. Lee Schlorff of Bentley College chairs the committee.

The American Assembly of Collegiate Schools of Business has announced that Jane Rubin will replace Barbara Huff as Associate Director for Accounting Accreditation. The AAP looks forward to the same

close association with Jane as we had with Barbara in monitoring accounting accreditation issues and keeping the membership informed of accreditation developments. In this regard, it is noteworthy that a large number of accounting administrators were appointed to AACSB accounting accreditation committees during the past year. The accreditation committee of AAP, chaired by Rick Elam of the University of Missouri, will continue to monitor the accreditation process and advise the membership of developments. Please contact Rick with your ideas and recommendations for the committee.

The Board at its recent meeting in Atlanta expressed a strong commitment to the development of greater financial support for doctoral students by the American Accounting Association, to help alleviate the shortage of qualified accounting faculty. Although the AAA has changed the fellowship program to attract new doctoral students, the AAP Board feels that the AAA should make the faculty supply crisis a top priority and commit greater financial resources to the fellowship program. I shall be in contact with our AAA leaders regarding this matter.

Please plan to participate in the AAP activities of your region during the spring. These are usually held in conjunction with the regional meetings of the AAA. As you make your arrangements for the AAA meeting in Toronto next summer, plan to attend the AAP business meeting and reception beginning at 5 p.m. on Wednesday, August 15. I hope to see each of you at the Las Vegas or Orlando seminar in February.

Sincerely,

Gary E. White
President

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EDITOR'S NOTE

The AAP Newsletter affords the opportunity for better communication among accounting administrators. Please send news items, essays, or other contributions which you feel might be of general interest to Group members to:

James R. Davis
School of Accountancy
301 Sistine Hall
Clemson University
Clemson, SC 29631

The copy deadline for the Spring-Summer issue is April 1.

PROPOSED POLICY STATEMENT ON PLANNING

(Condensed)

(Please review the proposed policy statement and send your comments to Gary White. The Board will act on the Statement at its next meeting.)

The purpose of this statement is to provide long-range guidance in the development of annual programs. The concept underlying this statement is that a substantial improvement in the annual program of the group can be achieved if continuity exists in planning the programs from year to year. Such continuity can achieve the following goals:

- (1) Cycled coverage of important topics can be achieved. This would include administrative techniques, current research topics, pedagogy, and resource attainment.
- (2) Stable topic coverage can be accomplished. The essential areas around which each program should be developed will always be the basic framework for a series of meetings.
- (3) Meeting planning policy can be established by the Board, as guidance for those responsible for planning each meeting.

The following list presents the six basic components of each annual meeting:

- (1) Administration, Governance, and Representation
- (2) Curricula, Programs, and Educational Development
- (3) Current Events
- (4) Faculty Issues
- (5) Personal Development of Accounting Administrators
- (6) Resource Acquisition and Management

Each of the component descriptions is intended to provide conceptual guidance only, and is not intended to limit innovation in the development of any annual program.

Administration, Governance, and Representation

Administration, governance, and representation are intended to represent key activities of the administrator of the accounting program.

Administration, as a multi-faceted process, embraces the management of time and human and physical resources, together with financial resources in the attainment of goals and objectives.

Governance focuses on the development of policy through the involvement of faculty and the development of implementation guidelines and procedures to give proper effect to such policies. The effective involvement of faculty in the development of policy is a key element in the successful governance of the accounting program.

Representation focuses on the advocacy role of the administrator. It stresses the various audiences, internal and external, with which the administrator must successfully interact to assume ongoing support of the accounting program.

Curricula, Programs, and Educational Development

The development of effective courses and programs in accounting is of continuing interest to administrators. Although interest in particular topics will change over time, the evolution of both courses and programs is ongoing. Some topics of probable interest include:

1. The development of an MIS component within accounting programs;
2. The design of integrated five-year programs in accounting;
3. The impact of accreditation standards on accounting curricula;
4. The evaluation of accounting program effectiveness; and
5. The development of synergistic, continuing education programs based on comparative advantage.

Current Events

The general philosophy of this component is to provide renewal to administrators in areas of practice and research specialty in which they may not have had prior exposure and/or experience. In this regard, the intent of this component is not to provide sessions oriented to interest groups with homogeneous in-depth competence in an area. Rather, it is meant to provide opportunities for exposure to various practice and research areas specifically as an updating and exposure program, rather than as a program devoted to a review of in-depth research and practice within an area. On a rotating basis, the areas which should be included periodically would be auditing, financial, managerial/cost, systems, and tax. In any specific year, a specific subtopic within an area might be chosen for presentation.

Finally, in any specific year the program normally should be structured to provide both practice and academic aspects of current events within an area. Over time, and through attendance at these sessions, a member should acquire a surface appreciation for developments and the "state of the art" within a specific area.

Faculty Issues

The segment of faculty issues is intended to encompass the entire scope of relationships between a department administrator and his or her faculty. It ranges from recruitment of faculty through promotion to retirement, and includes such matters as the management of academic freedom, participation of faculty in department governance, and faculty reward structures. General personnel contacts and everyday nurturing would also be part of this broad segment.

Personal Development of Accounting Administrators

Seminar presentations on personal development should focus on the enhancement of personal attributes and skills of administrators which directly and indirectly contribute to the administrative and personal effectiveness of the individual. These sessions should

**PROPOSED POLICY STATEMENT
ON PLANNING (Continued)**

also offer the opportunity for the administrator to increase his/her knowledge and awareness of his/her personality traits and characteristics as they affect his/her administrative style. Coupled with the last objective would be an effort to provide an awareness of how others perceive and react to certain personality characteristics of an administrator. The sessions would include information on the development of positive attributes for effective leadership and administration.

Resource Acquisition and Management

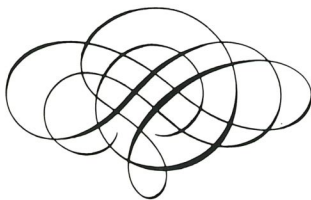
The concept of the Resource Acquisition and Management theme is quite broad and would lend itself to several different types of topics and approaches. Resource acquisition in this context is meant to include the acquisition of both internal and external funds.

REPORT OF DATA BASE COMMITTEE

E. J. DeMaris, Chairman

Administrators of Accounting Departments have found over the past decade that their requests to Deans and higher levels of administration are facing sterner scrutiny as universities adjust to the current period of austerity. More and more, the need for buttressing resource requests with relevant information and data is evident. One can hope that the more comprehensive the data base available to Accounting administrators, the better success they will have in securing favorable decisions. To this end, the Data Base Committee has sought to add new information categories and refinements that make its compilation a valuable resource for those who are engaged in the resource allocation wars. This also means that the Committee stands ready to drop from its categories information that is not helpful.

We invite an examination of our efforts and, to the extent that you can anticipate your information needs (and they would be feasible for us to implement), we urge you to make them known to the Data Base Committee. The sole justification for this project is found in the usefulness of the information generated. This annual project has fairly heavy cost both in terms of time and money. We hope that those for whom this effort is made find that it is indeed an optimal use of scarce resources and worthy of our continuing efforts.



1983-84 COMMITTEE APPOINTMENTS

Data Base Committee

E. J. DeMaris, North Texas State University,
Chairman
James Benjamin, Texas A&M University
Jacob B. Paperman, Wright State University
Doyle Z. Williams, University of Southern
California

Committee on Continuing Education

Russell J. Petersen, University of Iowa, Chairman
William F. Bentz, University of Oklahoma
Johnnie L. Clark, Atlanta University
Edward E. Milam, University of Mississippi
Belverd E. Needles, De Paul University
Fred L. Neumann, University of Illinois

Committee on Research and Publications

James R. Davis, Clemson University, Chairman and
newsletter editor
Nita J. Dodson, East Texas State University
Paul A. Janell, Northeastern University
Donald R. Nichols, University of Wyoming

**Committee on Accreditation of Accounting
Programs**

Rick Elam, University of Missouri, Chairman
Thomas D. Hubbard, University of Nebraska
Glenn L. Johnson, Washington State University
Jack E. Kiger, University of Tennessee

Committee on Microcomputers

Lee Schlorff, Bentley College, Chairman
Richard Asebrook, University of Massachusetts
Keith Bryant, University of Alabama - Birmingham
James Meddaugh, Rochester Institute of Technology
Bill Thomas, Baylor University

**MICROCOMPUTER COMMITTEE
APPOINTED**

A new committee has been formed to explore the challenge of the microcomputer upon accounting administrators. Anyone having ideas as to the specific areas this committee should concentrate on should contact one of its members. They are:

Lee Schlorff, Bentley College, Chairperson
Keith Bryant, University of Alabama
at Birmingham
R. J. Asebrook, University of Massachusetts
James Meddaugh, Rochester Institute of
Technology
Bill Thomas, Baylor University

The committee is in the process of preparing a survey about concerns in this area, and each member's cooperation will be appreciated.

**MINUTES OF THE ANNUAL MEETING
ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MARIOTT HOTEL, NEW ORLEANS – AUGUST 21, 1983**

President Carpenter called the meeting to order at 5:00 p.m. Approximately fifty AAP members were present.

Treasurer Harold Sollenberger presented the financial report for the period September 1, 1982 through July 31, 1983. The full twelve-month report as of August 31, 1983 will be included in the next newsletter. The report was accepted as given.

President Carpenter presented a report on the Spring regional administrators' sessions. Successful meetings were held in the Northeast, Midwest, Southeast, and Southwest regions. These activities will continue to be encouraged and supported.

President Carpenter reported on the 1983 chairperson seminars in New Orleans and Las Vegas. The Continuing Education Committee has been directed to conceptualize and submit a policy statement concerning the direction of future meetings. The 1984 chairperson seminars will be held in Las Vegas on February 6-7 and at Orlando on February 16-17. The addition of a half-day program for new chairpersons to immediately precede the one-and-one-half-day sessions has been proposed.

Election results were reported by Secretary James Hood. The 1983-1984 board will include the following:

President	Gary E. White, Texas Tech University
Vice President	Harold E. Wyman, University of Connecticut
Secretary	Maurice Stark, Kansas State University
Treasurer	Patrick R. Delaney, Northern Illinois University
Board Members	Daniel J. O'Mara, Villanova University Hadley P. Schaefer, University of Florida Robert B. Rogow, Auburn University Robert B. Sweeney, Memphis State University
Past President	Charles G. Carpenter, Miami University

Incoming president White remarked briefly on plans for 1983-1984 activities. Among the topics for consideration are financial support for doctoral programs, reconsideration of the AAP's role in the accreditation process, and the establishment of a committee on microcomputers in administration.

The meeting was adjourned for informal discussion over wine and cheese at 5:30 p.m.

Respectfully submitted,
Maurice Stark, Secretary

TREASURER'S REPORT

**ADMINISTRATORS OF ACCOUNTING PROGRAMS
Statement of Receipts, Expenditures, and Fund Balance
September 1, 1982 to August 31, 1983**

Balance, August 31, 1982	\$23,506.36
Receipts	
Membership Dues	\$12,375.00
	\$35,881.36
Expenditures	
Board of Governors' Meetings	\$4,880.65 ⁽¹⁾
Continuing Education Committee	2,531.72 ⁽²⁾
Seminar Program Support	1,384.19
Data Base Project	4,000.00
Newsletter and Membership Roster	1,837.97
AAA Office and AAP Support	605.35
Regional Chairpersons	2,267.29 ⁽³⁾
	<u>17,507.17</u>
Balance August 31, 1983	<u>\$18,374.19</u>

- ⁽¹⁾ November Meeting – Atlanta \$3,934.08
February Meeting – Las Vegas \$946.57
- ⁽²⁾ September Meeting – Atlanta (1983) \$983.48
May Meeting – Dallas (1984) \$1,548.24
- ⁽³⁾ Northeast Region – \$924.94
Midwest Region – \$618.74
Southwest Region – \$723.61

	Budget for 1982-83
Receipts	
Membership Dues	\$13,000.00
Expenditures	
Board of Governors' Meetings	\$ 5,500.00
Continuing Education Committee	2,500.00
Seminar Program Support	2,500.00
Data Base Project	4,000.00
Newsletter and Membership Roster	2,000.00
AAA Office and AAP Support	1,000.00
Regional Chairpersons	6,000.00 ⁽¹⁾
Total	<u>\$23,500.00</u>
Excess – Expenditures over Receipts	(\$10,500.00)
Balance, 8/31/82	23,506.00
Estimated Balance 8/31/83	<u>\$13,000.00</u>

⁽¹⁾ Mid-Atlantic	\$ 500	Midwest	\$1,500
Northeast	1,000	Southwest	1,000
Southeast	1,000	West	1,000

Respectfully submitted,
Harold M. Sollenberger
Treasurer, 1982-83

1984 ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP SEMINARS

Because of the constant turnover of accounting administrators, the group has determined it beneficial to have a special program for new administrators. For this year, the special programs will be February 5 and 15 in Las Vegas and Orlando, respectively.

This program will introduce new Chairpersons to some of the fundamentals of departmental administration. The sessions are oriented toward those with two or fewer years of experience in academic administration. Study guide materials will be provided as a "New Chairs Survival Package." Several experienced Chairpersons who are functioning or have functioned in a variety of departmental settings will lead the discussion format sessions.

The special sessions will run from 1:00 p.m. to 5:00 p.m. An early-bird reception will be held from 6:00 to 7:30 p.m. for the new administrators as well as for other arriving attendees.

The general program will start February 6/16 at 7:30 a.m. with a continental breakfast. The first meeting is scheduled for 8:30 a.m. The general program will provide seven topics of interest, most of which are covered in concurrent sessions.

A microcomputer program provides an up-to-date summary of the status of personal computer hardware and software, with thoughts on directions in the industry, future developments, and possible implications for those considering an investment in personal computers for administration and/or accounting education. Two discussion sessions have been provided to enable indi-

vidual seminar participants to ask questions which pertain to their individual circumstances.

A program on administration, governance, and representation will discuss the key activities of resource management, development of policy through faculty involvement, and the role of an administrator as a departmental representative to various external and internal constituencies.

A concurrent session on the issues surrounding the development of entry-level faculty members during the first year of service, after completion of the Ph.D., will also be held. Issues to be discussed include development from the perspective of the Department Chairperson, and issues and stresses faced by the entry-level faculty member from the perspective of persons who have recently begun careers in academics.

Drawing on current knowledge from program evaluation, William Bentz will provide guidance and discussion regarding the process of accounting program evaluation, with specific insights which are unique to the accounting discipline. This session should provide participants with usable ideas which will be directly beneficial in the evaluation of their programs. A discussion session has been provided to allow individual participants to ask questions relevant to an evaluation of their programs.

Another session will be a presentation based on Arthur Andersen & Co.'s well-known effective presentations training program. Participants should gain sub-

(Continued on next page)

CHAIRPERSON

Are you a member of the Administrators of Accounting Programs? If not, clip the application now and mail it in - we'll invoice you later.

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 _____

1984 GROUP SEMINARS

(Continued)

stantial confidence and insight regarding the most effective methods and techniques available to be effective in oral presentations.

An AACSB Accreditation Workshop should provide a forum for questions and answers regarding the implementation of accreditation of accounting programs.

Finally, a presentation and discussion of a recent research survey of attitudes of major contributors to accounting programs regarding the attributes most often considered in making a decision to provide gifts to accounting programs should be of interest to everyone.

The program concludes this year with a luncheon and town meeting from 12:00 to 1:30 p.m. on the second day, February 7/17. Please consult the program mailing for registration information and hotel accommodations.

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP

1983-84 REGIONAL CHAIRPERSONS

Mid-Atlantic	Robert E. Schlosser Rutgers University
Northeast	Ronald J. Huefner SUNY-Buffalo
Southeast	Robert J. West University of South Florida
Midwest (including Ohio)	David J. Ellison Creighton University
Southwest	James H. Bullock New Mexico State University
Western	L. Lee Schmidt Colorado State University
Coordinating Board Member	Harold E. Wyman University of Connecticut

American Accounting Association

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SARASOTA, FLORIDA 33583

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