

NEWSLETTER:

Administrators of Accounting Programs

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

FALL-WINTER 1984-85

VOL.9, NO.1

PRESIDENT'S MESSAGE

One of the most important activities of the AAP is the annual seminar planned by the Committee on Continuing Education. This academic year it will be held February 10-12 at the MGM Grand Hotel in Las Vegas. The February 10 program is scheduled for newly appointed Chairpersons, a continuation of last year's successful idea. The Committee, chaired by Fred Neumann of the University of Illinois, has organized an outstanding program. By now you should have received your registration form and filled it out. If you have misplaced it, the AAA office in Sarasota can send you another.

The many committees of the AAP have a busy year ahead of them. The Committee on Research and Publications, chaired by Todd Johnson of the University of Colorado, put together this newsletter and will repeat it in the Spring. The Data Base Committee, chaired by Joe DeMaris of North Texas State University, has overseen gathering of data for its annual report, produced at the University of Southern California. The Microcomputer Committee, chaired by Lee Schlorff of Bentley College, has just about completed gathering data and will be reporting soon. The Accreditation of Accounting Programs Committee, chaired by Tom Hubbard of the University of Nebraska, will probably have a busy year following the work of the AACSB as it continues to change and improve the accounting program accreditation process.

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Russ Petersen, Vice President (President-Elect), from the University of Iowa, chairs a very important committee composed of Regional Chairpersons responsible for activities at Regional AAA meetings. Because we have gone from annual seminars in the east and west to a single seminar, the Board of Governors feels that it is important to increase the activities for administrators at the regional level. This year Russ Petersen or I will visit all the regional AAA meetings to meet with you and discuss how to strengthen the regional administrators' programs.

The following list shows the dates of each regional meeting and the AAP regional chairperson in charge of planning the program for that region.

<u>Region</u>	<u>Dates</u>	<u>Location</u>	<u>AAPG Regional Chair</u>
Northeast	April 19-21	Syracuse, NY	George Genaras University of Hartford
Mid-Atlantic	March 14-16	Washington, DC	Dan O'Mara Villanova
Ohio	May 2-4	Columbus, OH	Gary Previts Case Western Reserve
Mid-West	March 27-29	Chicago, IL	John Helmkamp Indiana University
Southeast	April 25-27	Orlando, FL	John Sperry Virginia Commonwealth
Southwest	March 6-9	New Orleans, LA	Bill Bentz Oklahoma University
Western	May 3-4	San Diego, CA	Joe Schultz Arizona State University

Russ and I hope to see you at these meetings.

At the fall Board of Governors meeting we decided to plan for a single annual seminar in February of 1986 in Orlando. The following year the meeting would return to the west in an unspecified site to be determined by next year's Board of Governors. We also discussed ways of increasing membership as an alternative to a dues increase. No decision was reached, but I want to alert you to the fact that the bank account has been declining for several years.

We also discussed a program for the national AAP meeting in Reno, Nevada. In the past, the AAP has held a business meeting before the AAA meeting and no concurrent sessions to prevent conflicts with section meetings that AAP members might wish to attend. This

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PRESIDENT'S MESSAGE

(Continued from page 1)

year in Reno the AAA is spreading out the section meetings more, so there will be fewer conflicts. The Board of Governors decided that in addition to the business meeting this year, at least one concurrent session would be presented. Russ Petersen is in charge of planning the concurrent session and the Board discussed possible topics including accreditation, fund raising, microcomputer activities and faculty supply and demand. If you have any ideas pass them on to Russ Petersen.

This year's annual seminar in Las Vegas will be very important. We hope that the attendance will be greater than the combined Orlando and Las Vegas attendance last year. When we had two meetings there was always the feeling that one had missed the pleasure of seeing half one's friends who had gone to the other meeting. This year we can all get together. See you in Las Vegas.

Sincerely,

Hal Wyman
President

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ADMINISTRATORS OF ACCOUNTING PROGRAMS 1984-85

Committee	Chairman	Coordinator
Regional Chairman	Russell J. Petersen	same
Accreditation of Accounting Programs	Thomas D. Hubbard	Robert E. Schlosser
Continuing Education	Frederick L. Neumann	Robert B. Sweeney
Data Base	E. Joe DeMaris	Robert B. Rogow
Microcomputers	H. Lee Schlorff	James R. Davis
Nominating	Gary E. White	same
Research and Publications	L. Todd Johnson	James A. Hallam

1984-85 REGIONAL CHAIRMEN

Region	Chairman
Mid-Atlantic	Daniel J. O'Mara, Villanova University
Northeast	George Generas, University of Hartford
Southeast	John B. Sperry, Virginia Commonwealth University
Midwest	John G. Helmkamp, Indiana University
Ohio	Gary J. Previts, Case Western Reserve University
Southwest	William F. Bentz, University of Oklahoma
Western	Joseph J. Schultz, Jr., Arizona State University

1984-85 MICROCOMPUTER COMMITTEE

Coordinating Board Member: James R. Davis,
Clemson University

Committee Charge:

1. To monitor developments in the use of microcomputers for administration and teaching by maintaining liaison with AAA committees, researchers, and other academic and professional organizations active in this area.

2. To report to the membership of the AAP the results of developments in this area.

Committee Membership:

H. Lee Schlorff, Bentley College, Chairman
Richard J. Asebrook, University of Massachusetts
E. James Meddaugh, Rochester Institute of Massachusetts
C. William Thomas, Baylor University
Keith Bryant, Jr., University of Alabama in Birmingham

1984-85 DATA BASE COMMITTEE

Coordinating Board Member: Robert B. Rogow,
Auburn University

Committee Charge:

1. To maintain a system for collecting, tabulating, and distributing a national data base on accounting programs for use of its administrators.

2. To review the data collected to assure the data requested are the most useful to administrators.

3. To review existing AAA related questionnaire with the objective of incorporating questions of interest into the Data Base Project.

Committee Membership:

E. J. DeMaris, North Texas State University, Chairman
Doyle Z. Williams, University of Southern California
James Benjamin, Texas A&M University
Charles J. Pineno, Clarion University

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1984-85 NOMINATING COMMITTEE

Committee Charge:

1. To nominate officers, board members, and members of the nominating committee.

Committee Membership:

Patrick R. Delaney, Northern Illinois University
James P. Modisette, University of Arkansas
Hadley P. Schaefer, University of Florida
Harold E. Wyman, University of Connecticut

1984-85 COMMITTEE ON CONTINUING EDUCATION

Coordinating Board Member: Robert B. Sweeney, Memphis State University

Committee Charge:

1. To plan and coordinate the administration of the chairperson seminar to be held February 11-12 in Las Vegas.

Committee Membership:

Frederick L. Neumann, University of Illinois, Chairman
Michael Foran, Wichita State University
Leonard Savoie, University of Notre Dame
Melvin C. O'Connor, Michigan State University
Robert K. Zimmer, University of Denver
Frederick D. S. Choi, New York University
David Zaumeyer, Rutgers University
Fawzi G. Dimian, University of Minnesota-Duluth

1984-85 COMMITTEE ON RESEARCH AND PUBLICATIONS

Coordinating Board Member: James A. Hallam

Committee Charge:

1. To prepare and issue a fall and spring newsletter for the membership.
2. To evaluate and propose other appropriate research and publication projects for AAP.

Committee Membership:

L. Todd Johnson, University of Colorado, Chairman and Newsletter Editor
Gary J. Previts, Case Western Reserve University
Sam S. Sedki, St. Mary's University

1984-85 COMMITTEE ON ACCREDITATION OF ACCOUNTING PROGRAMS

Coordinating Board Member: Robert E. Schlosser, Rutgers University

Committee Charge:

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 AAP seminars and
- (b) submission of articles to be included in the AAP newsletter.

Committee Membership:

Thomas D. Hubbard, University of Nebraska, Chairman
Glenn L. Johnson, Washington State University
Jack E. Kiger, University of Tennessee
Michael G. Tearney, University of Kentucky

DATA BASE COMMITTEE UPDATE

If reports mature like the human species is alleged to, our Data Base Report is well on its way to middle age. It appears to be well established and providing a valuable assist to the administrators of accounting programs. Like any kind of information, its value flows from its usefulness. One may surmise that the categories of information now provided must be a fairly close fit to the needs of accounting administrators, for the suggestions for change in recent times are more on the order of fine-tuning than a major shift or addition in information needs. Not that such a change may not be required in time, for there seems to be a tendency at many universities (perhaps it's a defensive maneuver) to require more documentation than ever before in support of requests for resources or whatever.

In any case, our committee stands ready to consider any and all proposals for revision that promise to make this project more informative and useful to accounting administrators.

E. Joe DeMaris, Chairman
1984-85 Data Base Committee

MICROCOMPUTER COMMITTEE NEEDS YOUR RESPONSE

As was announced at our Business Meeting in Toronto this past August, the Microcomputer Committee has prepared a questionnaire that you should have received in late October 1984. While many responses already have been received, if you have not responded, please do so now. The committee would like the widest possible input to their efforts. The results of the questionnaire will be put together at the AAPG Meeting in Las Vegas, with dissemination of the results during the spring semester and/or the Annual Meeting in Reno. If you have misplaced your questionnaire, contact Paul Gerhardt at the AAA offices in Sarasota or Lee Schlorff at Bentley College.

If there are other areas related to the microcomputer that you feel the committee should be exploring, please contact any of the members of the committee.

Dick Asebrook - U. of Mass. - Amherst
Keith Bryant - U. of Alabama - Birm.
Jim Meddagh - Rochester Inst. of Tech.
Lee Schlorff - Bentley College
Bill Thomas - Baylor Univ.

**Board of Governors: Administrators of
Accounting Programs
MINUTES OF MEETING
November 19, 1984
Atlanta, Georgia**

The fall meeting of the Board of Governors of AAP was called to order at 8:30 by President Harold E. Wyman. The meeting was held at the airport Marriott Hotel in Atlanta, Georgia. Members in attendance were: James R. Davis, James A. Hallam, Jacob B. Paperman, Russell J. Petersen, Robert B. Rogow, Robert E. Schlosser and Gary E. White.

The minutes of the August 15, 1984 meeting were approved as distributed. The financial report for the year ending August 31, 1984 was approved. The treasurer was requested to determine, if possible, the details of the AAA charge of \$753.68.

The next agenda item consisted of reports from the coordinating board members of the various committees of AAP.

1. Data Base Report – Rogow – all activities are on schedule with the data questionnaires completed and analysis currently being performed.

2. Regional Activities – Petersen – The status of all planning activities for each 1985 regional meeting was presented. See Schedule 1 for details by region. Each AAP region is planning a meeting during the normal AAA regional meeting.

Because AAP now is having only one annual meeting location, more emphasis will be placed upon the regional AAP meetings. The regional directors are encouraged to formalize their regional meeting by having a program addressing issues of interest to each region's AAP members.

A lengthy discussion followed as to how the board can get more involved with the activities of the regional group. It was decided that either the President or Vice President will attend each region's meetings for 1985.

3. Microcomputers – Davis – The committee met in August at the National AAA Meeting in Toronto and devised a rough draft of a questionnaire to be sent to all AAP members. After several revisions the questionnaire was mailed to all members in October with a second mailing to nonrespondents scheduled for early January 1985. Analysis of the questionnaire will be presented at the National Meeting in Las Vegas with a summarization of the results in the spring newsletter. A formal report from the committee will be ready for the National AAA Meeting scheduled for August 1985 in Reno, Nevada.

The questionnaire subcommittee plans on having one meeting in February 1985 to discuss the results and formalize their analysis. The entire committee will meet prior to the Annual Meeting in Las Vegas on February 10, 1985 to discuss other committee activities.

4. Accreditation – Schlosser – Report was given on the activities of the committee since June 1984. The committee expressed formal concern about the AACSB statement related to professional accounting entry re-

quirements. The committee felt that the AACSB should accredit programs and not pass judgment as to whether such programs should exist. It was also agreed that the AACSB should leave the establishment of criteria for licensing a professional accountant to State Boards of Accountancy. The committee stated that the AAA needs more influence on the Standards Committee of the AACSB. Both the accounting and business accreditation committees should receive more input from the accounting profession. All board members are encouraged to contact the accounting members of the AACSB accounting standards subcommittee to present our views.

5. 1985 Seminar Report – Wyman – Program for the February 1985 meeting has been set and the initial schedule of activities was mailed recently to all AAP members. Discussion followed as to how the new chairman program could be structured as to content and format. It was the general feeling that the current program is successful but that new accounting chairpersons at schools which currently do not have an AAP member should be contacted about our program.

6. Nominating Committee – White – Committee is in preliminary planning stages with most work to be completed during the planning meeting which will be held in conjunction with the annual meeting.

7. Newsletter – Hallam – Most of the material for the current newsletter is ready with the exception of the president's letter. It was recommended that the president and board coordinator review the contents of the newsletter before it is sent to Sarasota for printing and mailing.

1984-85 Budget – The treasurer and president presented a proposed budget to the board for review and evaluation. After much discussion about the level of expenditures, it was agreed that the treasurer and president would finalize the budget with estimated revenues being \$13,500 and expenditures not to exceed \$24,000. A final draft will be sent to board members after review by the president.

Membership Drive – The discussion centered around how to contact new department heads and how to expand the membership to those schools which have either dropped or never had membership in AAP. It was decided that the data base project mailing list would be used to help expand our membership through a formalized membership drive. This project is to be discussed during the board meeting in February at Las Vegas.

1986 Annual Meeting Location – After discussing the possibilities of having only one location each year, it was moved and seconded that the 1986 meeting be located in Orlando during the month of February. The motion passed with six ayes and one nay.

Las Vegas Board Meeting – It was decided to hold the next board meeting at 2 p.m. Sunday, February 10, 1985, at the MGM Grand. The meeting will adjourn in time for the early bird reception which begins at 6 p.m. The board also agreed to change the Town Hall meeting to follow the luncheon on Monday instead of on Tuesday.

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MINUTES OF MEETING
(Continued)

Meeting Guests – The board recommended that the president invite the national personnel partners and education directors of the top 15 to 20 CPA firms to the 1985 annual meeting. It was also recommended that the president may invite other people that he considers important to our association.

Doctoral Student Support – The discussion of support for doctoral students was brief. The board did not recommend any action be taken this year regarding either our support or our providing input to the AAA for its support.

AACSB Response – The president presented the letter that he had written to the AACSB concerning the board's opinion about its statements regarding the entry requirements for the professional accountant. The board made some modifications to the president's draft, the final copy of which will be sent to the appropriate officers of the AACSB.

In a related area, the board discussed the possibilities of sending a similar letter to State Boards of Accountancy expressing our concern about the letters they received from the AACSB. A motion was made, seconded, and passed to send a letter to each State Board of Accountancy with copies to major accounting societies and associations. After discussing the president's draft, it was agreed that he would finalize the letter and send each board member a copy.

AAP August Meeting – A general discussion was held concerning the AAP program to be held during the AAA meeting in Reno, Nevada in August 1985. It was decided that a concurrent session would be the best outlet for our association with the topics coordinated with Jan Williams of the AAA program committee. The vice-president is the board of governors' coordinator for this project. Possible topics of interest for the concurrent session included accreditation, fund raising, microcomputer activities, and faculty supply and demand.

Activities of Other Groups – The last item on the agenda was a discussion of the activities of other accounting groups such as the Federation of Schools of Accountancy. After a general discussion, it was decided that we would invite the FSA Board to meet with our board during our annual meeting in Las Vegas. The general topic of discussion with the joint board meeting will be to expand upon the possibilities of creating an accounting organization comparable to the AACSB except on an accounting level. To do this there must be some effort to get the major accounting degree-granting schools, approximately 600, to join a common organization rather than having several similar groups trying to represent small factions within the academic arena.

There being no further business, the meeting was adjourned at 3:15 p.m.

Respectfully submitted,

James R. Davis

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 think may be of general interest to Group members to:

L. Todd Johnson
College of Business and Administration
Campus Box 419
University of Colorado at Boulder
Boulder, CO 80309

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

November 16, 1984
Memo to: AAP Board
From: Russ Petersen
Subject: Status of regional AAP
program planning

The following material summarizes the status of regional program planning for the AAP as of the date of this memo:

Mid-Atlantic, Dan O'Mara (\$500). No planning to date.

Northeast, George Generas (\$1,000).

Program outline complete. Planning an evening program prior to the regional meeting including dinner, a presentation and discussion. Topic will be the five-year requirement for the CPA examination and its program implications. Members of the State Board Committee on the subject will be asked to participate.

Ohio, Gary Previts (\$500).

Program in initial planning. Currently expecting a breakfast/brunch affair during the meeting. Petersen or Wyman to talk about current issues in AAP. Program to be 2 to 3 hours in length around some current topic of interest to accounting administrators.

Southeast, John Sperry (\$1,000). Program plan complete. April 25 from 2:00 p.m. to 6:00 p.m. Accreditation update, Petersen on future AAP matters, faculty retention, motivation and support. Speakers include Schaefer, Pearson, Milam and Luoma. Social hour.

Midwest, John Helmkamp (\$1,000). No planning to date.

Southeast, Bill Bentz (\$1,000). Program plan complete. Panel "Accounting Education in the 80's – What we should be doing." Panelists: two from industrial practice, two from public accounting, discussion, social hour.

Western, Joe Schultz, (\$1,000). No planning to date.

ADMINISTRATORS OF ACCOUNTING PROGRAMS
Statement of Receipts, Expenditures
and Fund Balance
September 1, 1983 to Aug. 31, 1984

Balance, September 1, 1983	\$18,374.19
Receipts	
Membership Dues	12,650.00
	\$31,024.19

Expenditures	
Board of Governors' Meetings	\$5,547.20
Seminar Program Support	5,173.50
Data Base Project	4,000.00
Newsletter and Membership Roster	1,374.37
AAA Office and AAP Support	633.76
Regional Chairpersons	3,134.91
	\$19,863.74
Balance July 31, 1984	\$11,160.45

Mid-Atlantic Region	109.42(1)	
Midwest Region	454.19	
Northeast Region	572.35	
Southeast Region	1,046.87	(includes \$576.47 from Spring 1983)
Southwest Region	717.30	
Western Region	234.78	

Budget for 1983-84

Receipts	
Membership Dues	\$13,000.00

Expenditures	
Board of Governors' Meeting	\$ 6,000.00
Continuing Education Committee	2,500.00
Seminar Program Support	4,500.00
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)
Micro-computer Committee	2,000.00
Total	\$28,000.00

Excess – Expenditures over Receipts	(\$15,000.00)
Balance, 8/31/83	18,374.19
Estimated Balance, 8/31/84	3,374.19

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

Respectfully submitted,

Patrick R. Delaney
Treasurer, 1983-84

**AAPG
BUDGET PROPOSAL
1984-85**

Receipts	Membership Dues		\$ 13,500
Budget	Board of Governors Meetings	\$5,000	
	Seminar Program Support	1,000	
	Data Base Project	4,500	
	Newsletter and Membership Roster	1,500	
	AAA Office and AAP Support	1,000	
	Regional Chairpersons*	6,000	
	Micro-computer Committee	<u>1,000</u>	
			<u>20,000</u>
Budget Surplus (deficit)			\$ (6,500)
Balance October 31, 1984			<u>10,606</u>
Estimated balance July 31, 1985			\$ 4,106
*Mid-Atlantic	\$ 500		
Midwest	1,000		
Ohio	500		
Northeast	1,000		
Southeast	1,000		
Southwest	1,000		
Western	<u>1,000</u>		
	\$6,000		

Harold E. Wyman
President-AAP
November 28, 1984

American Accounting Association

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