

Administrators of
ACCOUNTING PROGRAMS
A Group of the American Accounting Association

PRESIDENT'S MESSAGE

The activities and efforts of AAPG committees and the Board of Governors in 1987-1988 are expected to be in five areas: (1) continuation of the membership drive initiated in 1986-87; (2) establishing the membership and duties of the AAPG Accreditation Committee that is proposed in By-Law changes now before the membership; (3) further work on the AAPG data base; (4) development of a handbook for administrators of accounting programs; and (5) preparing the annual February Seminars for Administrators of Accounting Programs.

The 1986-87 initiative toward increased AAPG membership will be continued in 1987-88. In an effort to make accounting administrators around the country more aware of the AAPG and its activities, we plan to distribute the 1987-88 AAPG newsletters to all accounting administrators who can be identified. In past years, distribution of the newsletters has been limited to accounting programs that are AAPG members. We also intend to follow the pattern initiated last year with regard to utilizing the regional Vice-Presidents of AAPG as contacts for new members within their respective regions. We are hopeful that the regional Vice-Presidents' group, which is coordinated by Bill Bentz (University of Oklahoma), will contact non-AAPG members within their regions and invite them to participate in regional AAPG activities planned for the Spring. We believe that greater awareness of AAPG activities will stimulate applications for memberships.

If the AAPG Accreditation Committee, proposed in the By-Law revisions, is approved, we anticipate that this committee will be an important "player" in the accounting accreditation process. The Accreditation Committee will be chaired by Jim Benjamin (Texas A&M University) and should become a major source of input to the AAA regarding membership on the AACSB Accounting Accreditation Committee. The AAPG Accreditation Committee has the potential of providing the membership of the AAPG with an important means for communicating concerns and suggestions for accounting accreditation.

The general charge of the Committee on the AAPG Data Base is to supervise and maintain a data base of AAPG annual survey results, and to distribute those results to the membership. In 1987-88 this committee's specific task will be to improve upon the existing AAPG annual survey with regard to the response rate to the survey and with regard to providing better salary data results. In addition, the committee is expected to pursue the possibility of participating in modifying the AACSB survey procedure so that the results of the AACSB survey might better fit accounting administrators needs, thereby eliminating the need for an independent AAPG survey. The chair of the Committee on the AAPG Data Base is Charles Neyhart (Oregon State University).

The AAPG's Committee on Administrative Support is responsible for monitoring and reporting developments in administrative practice, policies, and procedures that may be of interest to the membership. In 1987-88 this committee, which is chaired by Charles Pineno (Clarion University), will focus its attention on the initial stages of developing a "handbook" for accounting administrators. It is expected that this handbook will be a high quality document consisting of several chapters, each of which will address administrative concerns such as fundraising, review of faculty, chairperson/dean relations, etc. This project is expected to take more than one year and, when completed, should provide a meaningful source of assistance for both new and established accounting administrators.

The February 1987 Seminars for Administrators of Accounting Programs will be held at the Pier 66 Hotel and Marina in Fort Lauderdale, Florida on February 7-9. The program content, developed by Jan Williams (University of Tennessee) and his committee, appears to be excellent, as has been the case for all of our recent Winter seminars. The seminar topics include several sessions devoted to enhancing the attractiveness of both accounting education and careers in accounting. Details of the program are presented elsewhere in this newsletter. We are hopeful that all AAPG members, as well as those of you who are non-members interested in learning more about the AAPG and its activities, will attend the February seminars.

The Board of Governors and I look forward to an exciting and active year for the AAPG. We anticipate that the organization will continue to grow and prosper, and that it will continue to be the primary organization for addressing the needs of accounting programs and administrators of accounting programs.

Melvin C. O'Connor
President

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP (AAPG)

Treasurer's Report For the Fiscal Year Ending August 31, 1987

	<u>Annual Budget</u>	<u>Actual To 8/31/87</u>	<u>Difference</u>
Beginning Balance, 9/1/86	\$21,422.83	\$21,422.83	\$ 0.00
Receipts:			
Membership Dues (\$50/Year)	\$15,000.00	\$12,900.00	(\$2,100.00)
Seminar (\$26,334.00 - 24,433.22)	0.00	1,900.78	\$1,900.78
Total Receipts	<u>\$15,000.00</u>	<u>\$14,800.78</u>	<u>(\$ 199.22)</u>
Less Expenditures:			
Regional Activities:			
Mid-Atlantic	\$ 500.00	\$ 0.00	\$ 500.00
Midwest	500.00	0.00	500.00
Ohio	500.00	650.76	(150.76)
Northeast	500.00	807.40	(307.40)
Southeast	500.00	0.00	500.00
Southwest	500.00	558.88	(58.88)
Western	500.00	0.00	500.00
Subtotal, Regional Activities	<u>\$ 3,500.00</u>	<u>\$ 2,017.04</u>	<u>\$1,482.96</u>
Board of Governors Meeting	4,500.00	4,205.65	294.35
Regional Vice-President's Meetings	750.00	833.00	(83.00)
Annual AAA Mtng.: AAPG Mtng. & Rcptn.	1,000.00	982.66	17.34
Data Base Project	3,000.00	0.00	3,000.00
Newsletter	1,400.00	1,411.75	(11.75)
AAA Administrative Support	300.00	79.22	220.78
Miscellaneous	100.00	0.00	100.00
Total Expenditures	<u>\$14,550.00</u>	<u>\$ 9,529.32</u>	<u>\$5,020.68</u>
Net Change in Cash	<u>\$ 450.00</u>	<u>\$ 5,271.46</u>	<u>\$4,821.46</u>
Ending Balances	<u>\$21,872.83</u>	<u>\$26,694.29</u>	<u>\$4,821.46</u>

- Note: 1. Budget is for the fiscal year ending 8/31/87.
 2. Annual dues were paid by 258 members; budget goal was 300.
 3. \$3,000 statement for Data Base Project received too late for payment prior to 8/31/87.

Submitted by Keith Bryant, 1986-87 Treasurer
September 21, 1987

EDITOR'S NOTE

Please send any news items, essays, or other contributions that you believe might be of interest to Group members to:

Leonard Eugene Berry
School of Accountancy
Georgia State University
Atlanta, GA 30303

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

NEWS ABOUT REGIONAL PROGRAMS

The Regional Vice-Presidents are actively planning topics for the regional AAA meetings next spring. A progress report was given to the Board of Governors at its meeting in November in Dallas. The goal is to have topics that would improve the efforts of existing AAPG members and that would appeal to potential new AAPG members within each region. Any suggested topics would always be appreciated.

The 1987-88 Regional Vice-Presidents are:

NAME	REGION
Daniel J. O'Mara	Mid-Atlantic
Gaylon L. Halverson	Mid-West
Bruce L. Oliver	Northeast
Thomas G. Evans	Ohio
Alan Attaway	Southeast
S. Sam Sedki	Southwest
Larzette G. Hale	West

COMMITTEE ON AAPG DATA BASE

The AAPG Data Base Survey will be conducted this year using the revised questionnaire that was discussed the Fall-Winter AAPG Newsletter. An attempt is being made by the committee to avoid duplication with other common survey instruments, such as the questionnaire used by the AACSB. The committee will also continue to study the feasibility of developing a means by which AACSB might take over this function from the AAPG.

**AMERICAN ACCOUNTING ASSOCIATION
ADMINISTRATORS OF ACCOUNTING
PROGRAMS GROUP
OFFICERS, BOARD MEMBERS, AND
COMMITTEE CHAIRS 1987-88**

President, AAA Council Member

Melvin C. O'Connor
Michigan State University
(517) 355-3388

Vice President, President-Elect

William F. Bentz
University of Oklahoma
(405) 325-3612

Vice President, Accreditation

James J. Benjamin
Texas A&M University
(409) 845-0961

Secretary

Paul A. Janell
Northeastern University
(617) 437-4645

Treasurer

Donald J. Klein
Grand Valley State College
(616) 895-3655

Past President

Robert E. Schlosser
Rugters University
(201) 648-5510

Past President

Harold E. Wyman (1984-85)
University of Connecticut
(203) 486-3019

Board Member

C. Dwayne Dowell
Abilene Christian University
(915) 766-1911-X2052

Board Member

Gary W. Heesacker
Central Washington University
(509) 963-3339

Board Member

Brent Inman
Coopers & Lybrand
(212) 536-1775

Board Member

G. Fred Streuling
Brigham Young University
(801) 378-4236

Board Member

James E. Smith
College of William and Mary
(804) 256-4100-X4493

Mid-Atlantic Regional VP

Daniel J. O'Mara
Villanova University
(215) 645-4340

Mid-West Regional VP

Gaylon L. Halverson
University of Northern Iowa
(319) 273-6410

Northeast Regional VP

Bruce L. Oliver
Rochester Institute of Technology
(716) 475-6063

Ohio Regional VP

Thomas G. Evans
Bowling Green State University
(419) 372-2767

Southeast Regional VP

Alan Attaway
University of Louisville
(502) 588-5847

Southwest Regional VP

S. Sam Sedki
St. Mary's University
(512) 436-3705

West Regional VP

Larzette G. Hale
Utah State University
(801) 750-2331

Committee Chairman, Administrative Support

Charles J. Pineno
Clarion University
(814) 226-2628

Committee Chairman, AAPG Data Base

Charles A. Neyhart
Oregon State University
(503) 754-4276

Committee Chairman, Annual Program

Jan R. Williams
University of Tennessee
(615) 974-2386

Committee Chairman, Newsletter

Leonard Eugene Berry
Georgia State University
(404) 651-2616

Committee Chairman, Regional Activities

William F. Bentz
University of Oklahoma
(405) 325-3612

Committee Chairman, Nominating Committee

Harold E. Wyman
University of Connecticut
(203) 486-3019

**ADMINISTRATIVE SUPPORT
COMMITTEE**

The 1986-87 committee conducted a survey of AAPG members to obtain information on specific types of software used administratively in their department and on areas with which the committee could provide assistance to the members. The number of members surveyed was 253, and 41 responses (16%) were received. They were also asked about the possibility of the committee developing an accounting chairperson's handbook (or survival manual).

The respondents strongly support (66% Yes, 29% Maybe or Indifferent, and 5% No) development of a chairperson's handbook. A large number of topics for the handbook were recommended. Nearly one-third of

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ADMINISTRATIVE SUPPORT COMMITTEE

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the respondents suggested other areas that future committees might focus on to help chairpersons with their administrative responsibilities.

About half of the respondents listed software being used for word processing, class scheduling, budgeting, faculty activity information, and AACSB calculations. Almost every type of software mentioned was one of the common word processing, spreadsheet, or data base packages available commercially and adapted by the chairperson for a specific purpose.

A copy of the 1986 committee's report will be mailed to all AAPG members as soon as the committee reviews it. The results of the survey have been turned over to the 1987-88 committee for its consideration. Members of the 1986-87 committee were: Charles J. Pineno (Clarion University of Pennsylvania), Daniel J. O'Mara (Villanova University), Teddy L. Coe (North Texas State University), Stuart K. Webster (Lehigh University), and David F. Fetyko (Kent State University), Committee Chairperson.

The 1987-88 committee has been appointed by President O'Connor and given the following charges:

1. Be responsible for monitoring and reporting developments in administrative practice, policies, and procedures that may be of interest to the AAPG membership.
2. Begin development of a handbook for accounting administrators.

Members of the 1987-88 committee are: Larzette G. Hale (Utah State University), Joe D. Icerman (Florida State University), Robert W. Ingram (University of Alabama), Felix P. Kolaritsch (Ohio State University), Jerry E. Trapnell (Clemson University), and Charles J. Pineno (Clarion University of Pennsylvania), Committee Chairperson.

1988 SEMINAR FOR ADMINISTRATORS OF ACCOUNTING PROGRAMS

Plans are under way for the 1988 Seminar for Administrators of Accounting Programs to be held at Pier 66 in Ft. Lauderdale, Florida, on February 7-9. As in the past, the New Chairpersons' Seminar will be held on Sunday afternoon, February 7. An early bird reception will be held that evening and the seminar will be on Monday and Tuesday, February 8-9.

The program committee for this year's seminar consists of Jan R. Williams (Chair), University of Tennessee; Howard O. Rockness, University of North Carolina; Jim E. Smith, William & Mary; Gary E. White, Texas Tech University; and Robert K. Zimmer, University of Denver. James A. Hallam of Illinois State University is responsible for the New Chairpersons' Seminar.

Major program components that are tentatively being planned are as follows:

New Chairpersons' Seminar

- Dealing with Administration and Faculty
- Dealing with External Publics
- Dealing with Students

Seminar for Administrators

Plenary Sessions

- Accounting Administrator/Dean Negotiations
- Enriching the Accounting Program
- Attracting Outstanding Students Into Accounting
- Major Challenges Facing the Accounting Profession

Dealing with Personal Problems of Your Faculty Members

Concurrent Sessions

- Strategic Planning for Academic Accounting Program
- Managing the Student Recruiting Process
- Increasing the Participation of Minorities in Accounting Education
- Faculty Performance Evaluation
- Follow-Up on Selected Plenary Sessions

The formal program will end with lunch on Tuesday, followed by a golf outing for those who wish to participate.

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP BUSINESS MEETING AUGUST 16, 1987*

President Robert Schlosser called the meeting to order at 4:11 p.m. Secretary Jan Williams requested that the minutes be accepted as published in the spring newsletter. The motion was made, seconded and carried to accept the minutes as published. Secretary Williams presented the results of the election of officers for the 1987-88 year. He noted that on the ballot the names and related offices for Donald Klein and Paul Janell had been switched. The Board determined that they serve in the offices for which they had been originally nominated rather than those indicated on the ballot.

Treasurer Keith Bryant presented a financial report. A discussion followed regarding the build-up of the cash balance. Some suggested that as a result of the large cash balance more services should be provided. President O'Connor noted that additional mailings and work on the handbook project may reduce this balance somewhat. Discussion was devoted to the fact that our group does not receive any interest income on this balance but this year was assessed a 15% overhead charge by the AAA. President O'Connor and Treasurer Donald Klein will meet with Paul Gerhardt, Executive Director, and/or Dave Pearson, AAA liaison with AAPG, to get an explanation of the 15% charge.

President Schlosser reviewed the past year's activities noting that one goal was to increase membership. He indicated that this should be a continuing objective. He appealed to the membership to personally invite administrators to join the AAPG. He reviewed the activities of the Data Base Committee, chaired by Richard Beebe. A major goal was to make the data base questionnaire more relevant and to correlate it with the AACSB instrument. A discussion of amendments made to the AAPG survey instrument followed.

President Schlosser discussed the proposed changes to the AAPG by-laws regarding the Accreditation Committee. He noted that the AAA Executive Committee will not appoint a separate Accreditation Committee. Instead, the Accreditation Committee of the

AAPG should serve this role. The amended by-laws also call for an additional professional member to be appointed to serve a two-year term so that the terms of the professional members will overlap. A ballot concerning the by-law changes will be sent to the membership in September.

President Schlosser announced the annual Winter Seminar will be held February 7-9 at Pier 66 in Fort Lauderdale. The plan for the annual Winter Seminar continues to be for alternate locations between the East and West. President Schlosser then turned the meeting over to incoming President Mel O'Connor. President O'Connor thanked President Schlosser for his efforts and presented him with a plaque. He also indicated that a plaque will be presented to Past President Russell Petersen. The new officers were then introduced.

President O'Connor discussed plans for the current year. He indicated that we would try to distribute the Fall newsletter to all chairpersons and not just to the AAPG membership. He indicated that a major project to be undertaken would be the development of a handbook for chairpersons which would incorporate such matters as fund raising, faculty reviews, and interpersonal relations. Chairing the committee on the handbook project is Charles Pineno with Board member Dwayne Dowell serving as liaison.

President O'Connor noted that Hal Wyman will replace Robert Schlosser as chair of the nominating committee. Eugene Berry of Georgia State is serving as editor of the Newsletter. The committee for the Winter Seminar is chaired by Jan Williams. Committee members are Robert Zimmer, Gary White, Jim Smith and Howard Rockness.

Several suggestions were made from the floor, including: a welcoming letter should be sent to new chairs; a current list of members should be published and distributed, an announcement of the annual AAPG meeting should be published in the AAA newsletter, and an AAPG board member should be appointed as a liaison with the AAA.

The meeting was adjourned at 4:50 p.m.

Respectfully submitted,
Paul A. Janell
Secretary

*Subject to approval at the November 1987 meeting of the Board of Directors.

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP MINUTES OF BOARD MEETING* AUGUST 16, 1987

The Board of Governors of AAPG met on August 16 at the Clarion Hotel in Cincinnati in conjunction with the 1987 meeting of the American Accounting Association. President Robert Schlosser called the meeting to order at 2:00 PM. Secretary Jan Williams presented the minutes of the February meeting which had been published in the spring newsletter and they were approved as written.

Secretary Williams also presented the results of the election of officers for the coming year. Twenty-three ballots were cast and all nominees received 21, 22 or 23 affirmative votes. Only for one elected position was one write-in candidate substituted for the nominated

individual. Secretary Williams observed that on the ballot the names and related offices for Donald Klein and Paul Janell had been switched. The Board determined that they should serve in the offices for which they had been nominated rather than those indicated on the ballot and that the error should be reported at the annual business meeting which followed later in the afternoon.

Treasurer Keith Bryant presented a financial report (a copy is attached). He reviewed expenditures for the period September 1, 1986 through June 30, 1987, pointing out that the cash balance had increased by approximately \$9,000 during that period to a balance of \$30,470.10 at June 30. A discussion followed concerning the AAA overhead charge and a reconciliation of the amounts presented by the Treasurer and those received from the AAA. Bryant agreed to reconcile the amounts before passing the financial records to his successor, Donald Klein.

President O'Connor made an appeal for the newsletter to be sent to prospective members, along with a letter of encouragement for non-members to become involved in AAPG.

Board liaison reports were presented, as follows:

1. John Sperry reported on administrative support and membership, indicating that attempts to increase membership had met only modest success. Sperry recommended personal contact by regional vice-presidents to non-members. He also recommended a handbook for administrators. He also observed that a survey on software used by administrators had been mailed earlier in the summer.

2. Richard Visse introduced Richard Bebee who reported on behalf of the Data Base Committee. He noted three major problems in conjunction with the data base: (1) lack of response, (2) need for more and better information concerning salaries, and (3) a need to sell the AACSB on taking over the data base project. Extensive discussion followed in which several suggestions were made for amending the data base survey instrument in addition to those amendments proposed by the Bebee committee.

President Schlosser reviewed the proposed by-laws changes which include a revision of the accreditation wording to accommodate the AAA's Executive Committee's concern with the accreditation division and the expansion of the Board of Governors to include two representatives from practice. President-Elect O'Connor questioned the lack of specification of accreditation committee membership. A motion was made by O'Connor, seconded by Bryant and subsequently passed to include the statement in the by-laws that the committee would include no less than five persons appointed by the President in association with the Vice-President/Accreditation who serves as chair of the committee. The by-laws amendments, as amended, were approved for presentation to the membership at the later business meeting.

The meeting was turned over to incoming President O'Connor who discussed his plans for the 1987-88 year. He noted that the revision of the AAPG by-laws called for an expansion of the Board of Governors to include two representatives from practice. He asked the

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ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP MINUTES OF BOARD MEETING

Continued from page 5)

Board to submit nominations for the additional professional member, so a member can be appointed if the by-laws change is approved by the membership.

President O'Connor made the following announcements.

1. The annual AAPG Winter Seminar will be held February 7-9 in Fort Lauderdale at Pier 66.
2. William Bentz is the coordinator for the regional AAPG programs. Charles Neyhart will chair the Data Base Project Committee, and Gene Berry will serve as Newsletter Editor for next year.
3. The meeting of the AAPG Board of Governors is scheduled for Friday, November 20th at the Hyatt Regency in Dallas.

The meeting was adjourned at 3:57 p.m.



NAA CONTINUES DISSERTATION GRANTS

The NAA is continuing its dissertation research grant program. For the 1988-1989 school year, there will be two \$8,000 grants awarded to doctoral students doing research in the area of management accounting.

Through this program, NAA encourages research and writing that will advance the profession of management accounting.

The deadline for grant applications for the 1988-1989 school year is March 1, 1988. Award recipients will be announced on or about May 1, 1988. The recipients will be selected by a committee of two professors of management accounting, two practicing management accountants, and the director of research for NAA.

Terms of the grants and application forms may be obtained by contacting:

Hadassah Slominsky, CMA, CPA
Manager - Academic Relations
National Association of Accountants
10 Paragon Drive
Montvale, NJ 07645-1760

The establishment of these grants is an activity of NAA's Committee on Academic Relations. Another important activity of this Committee is the appointment of a Management Accounting Coordinator at each U.S. college and university to serve as liaison, including the distribution of management accounting materials to faculty and students.

DID YOU KNOW?

by
Karen Adamson
Central Washington University

"The typical U.S. executive is a 51 year old, white male, married, and never divorced. He is Protestant, politically conservative and a registered Republican. He holds a bachelor's degree and a masters in business administration and has worked for his current employer for 17 years. He earns \$215,000 annually. And, he cites integrity as the quality most needed for the success of his business, and hard work as the most critical factor in his professional success."

SOURCE: Korn/Ferry International's Executive Profile: A Survey of Corporate Leaders in the Eighties.



AICPA TO ISSUE FINANCIAL PLANNER DESIGNATION

The Personal Financial Planning Division of the AICPA has decided to issue the designation of Accredited Personal Financial Specialist (APFS). Only those who are members of the section and who meet and maintain specified requirements are eligible. There are 7,000 members of the section. The financial planning specialty is the first specialty designated by the AICPA. Accreditation is not necessary in order for a CPA to perform financial planning. The program was established to maintain professional competence and to increase public awareness of CPAs as financial planners.



CALL FOR PAPERS

The *Journal of Accounting, Auditing and Finance* at New York University invites the submission of papers from academicians.

The Journal will consider covering a broad spectrum of topics in accounting and finance, including choosing among accounting alternatives, theories of accounting information used in the marketplace, analyses of why some corporations disclose accounting information and others do not, market forces that affect the production of market information, theories of market equilibrium, normative or descriptive theories of financial management and investment decision under uncertainty, among others. Papers in areas pertaining to audit and attestation are also considered.

Interested parties should send copies of papers to:

Professor Joshua Ronen
Editor-in-Chief
Journal of Accounting, Auditing and Finance
300 Tisch Hall, 40 West Fourth Street
New York, New York 10012

AN INVITATION TO MEMBERSHIP

This issue of the AAPG NEWSLETTER is being mailed to you and all accounting department/school heads throughout the United States and other countries. If you are not a member of the Administrators of Accounting Programs Group, we invite you to join. The AAPG is comprised of administrators of accounting programs who are interested in exploring common administrative problems, improving their administrative skills, and promoting accounting education. A few of the specific benefits of membership are as follows:

- Opportunity to attend the annual seminar that includes research and educational workshops on critical issues facing accounting administrators.
- Receive copies of the AAPG Salary Data Base survey that provides extensive salary information for use in recruiting and similar activities.
- Opportunity for new administrators to attend the New Chairperson's Seminar.
- Receive committee reports on such areas as accreditation of accounting programs and administrative support.

We hope that you will join the AAPG and become part of a group that is dedicated to improving the administration of accounting programs. Please complete the application below and return to the American Accounting Association. Note that membership is in the name of the institution to which you belong. Some institutions will pay for institutional memberships but not personal memberships.

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP MEMBERSHIP APPLICATION

Name of Institution _____

Mailing Address _____

Name of Current Administrator _____

Position Title _____

Dues are \$50 per year. Make checks payable to American Accounting Association.

Note that the current administrator must be a member of the American Accounting Association.
The dues are \$45 per year.

Send completed application to:

American Accounting Association
5717 Bessie Drive
Sarasota, Florida 34233

American Accounting Association

5717 BESSIE DRIVE
SARASOTA, FLORIDA 34233

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