

Administrators of
ACCOUNTING PROGRAMS
A Group of the American Accounting Association

PRESIDENT'S MESSAGE

On behalf of the Board of Governors, welcome to a new year of challenges and opportunities as an accounting administrator. Through the work of six committees, the Board will be working to support your administrative efforts by focusing on five areas: (1) service to current members; (2) reaching out to new administrators and other nonmembers; (3) strengthening our ties with accountants in public practice, business and government; (4) maintaining our involvement in the accreditation activities of the American Assembly of Collegiate Schools of Business (AACSB); and (5) developing leaders to guide the future of accounting education. Nearly all of our efforts represent the continuation of previous initiatives, but with some changes in emphasis as we achieve some goals and respond to new challenges.

The AAPG will again provide services to its members through a variety of initiatives. The Annual Seminar will continue to be the focal point of our efforts. Under the able leadership of Professor James E. Smith, the 1989 Seminar will build upon a successful format. In order to provide accounting administrators and deans with valid salary information, the Committee on the AAPG Data Base, chaired by Professor Raymond Dockweiler, will be working to refine the faculty salary data being collected by the AACSB. Our own data collection activities will continue as before. And finally, after rejecting the proposal to prepare a comprehensive handbook for chairpersons, the Administrative Support Committee is considering the development of a resource book. The idea is to provide chairpersons with an introduction to the many resources already available to academic administrators. Through the work of these three committees we will be working to improve the level of service to you, our colleagues and members.

Efforts to reach new chairpersons and others will be threefold. First, our newsletter will be distributed to potential members and to make known our services and activities. We are pleased that Professor Gene Berry has agreed to continue as editor of the newsletter. Second, Vice President and President-Elect Dwayne Dowell will be working with the regional Vice Presidents to identify new chairpersons and others who could benefit from participation in the AAPG. In addition, the Regional Vice Presidents will be organizing sessions of interest to administrators at the regional meetings of the American Accounting Association. And third, we will continue to offer the new chairperson seminar immediately prior to the Annual Seminar.

We began the process of strengthening our ties with accountants in public practice, business and government by revising our by-laws to permit limited membership by those in practice. The experiment has worked so well that the Practice Involvement Committee, chaired by Larry P. Scott, is exploring a number of activities to involve practicing accountants and executives. We look forward to hearing their proposals.

After much effort our involvement in accounting accreditation is now operational. Here again, through by-law revisions, we have established a process by which the AAPG recommends AAA members for nomination to serve on the Visitation, Accreditation and Standards Committees of the AACSB. Now our challenge will be to identify administrators and other interested academicians who are willing to serve.

And finally, the AAPG will continue to develop leaders through involvement in our organization, participation on AAA committees, and seminar sessions on the major issues facing accounting education. In addition, we will be looking for new ways to consider the leadership issue more directly.

With the AICPA's plan to restructure professional standards, the AICPA Board of Examiners' proposal to change the CPA exam, the release of the Porter & McKibbin Study of management education and the various policy initiatives of the AAA in accounting education, this year should generate much thought and discussion. These are important times for accounting education and I look forward to sharing them with you.

William F. Bentz
President

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP (AAPG)

Statement of Budgeted Receipts, Expenditures, and Fund Balances For the Fiscal Year Ending August 31, 1988

	Annual Budget	Actual To 8/31/88	Difference
Beginning Balance, 9/1/87	\$26,694.29	\$26,694.29	\$ 0.00
Receipts:			
Membership Dues	\$13,500.00	\$13,545.00	\$ 45.00
Seminar (net)	4,000.00	1,349.87	(2,650.13)
Total Receipts	\$17,500.00	\$14,894.87	(\$2,605.13)
Less Expenditures:			
Regional Activities:			
Mid-Atlantic	\$ 750.00	\$ 0.00	(\$ 750.00)
Midwest	750.00	0.00	(750.00)
Ohio	750.00	826.82	76.82
Northeast	750.00	612.00	(138.00)
Southeast	750.00	0.00	(750.00)
Southwest	750.00	12.78	(737.22)
Western	750.00	1,144.56	394.56
Subtotal, Regional Activities	\$ 5,250.00	\$ 2,596.16	(\$2,653.84)
Board of Governors Meeting	5,000.00	6,930.19	1,930.19
Regional Vice Presidents' Meetings	2,000.00	1,426.88	(573.12)
Annual AAPG Meeting	0.00	0.00	0.00
Data Base Project	3,000.00	6,000.00	3,000.00
Newsletter	1,800.00	2,118.88	318.88
AAA Administrative Support	300.00	0.00	(300.00)
Miscellaneous	150.00	531.89	381.89
Total Expenditures	\$17,500.00	\$19,604.00	\$2,104.00
Net Change in Cash	\$ 0.00	(\$ 4,709.13)	(\$4,709.13)
Ending Balances, 8/31/88	\$26,694.29	\$21,985.16	(\$4,709.13)

Submitted by Donald Klein, Treasurer
August 31, 1988

ADMINISTRATORS OF ACCOUNTING PROGRAMS

1988-89 CALENDAR

- August 14, 1988 (Orlando)
 2:00-4:00 p.m.—Board of Governors' Meeting
 4:00-5:00 p.m.—AAPG Business Meeting
- September 15, 1988
 Deadline for receipt of Newsletter material
- November 17, 1988 (Chicago)
 12:00-5:00 p.m.—Meeting of Regional
 Vice Presidents
- November 18, 1988 (Chicago)
 8:30 a.m.-4:30 p.m.—Meeting of Board
 of Governors
- February 5-7, 1989: Annual Seminar (San Diego)
 Feb. 5—New Chairpersons' Seminar
 —Board of Governors' Meeting
 —Nominating Committee Meeting
- April 1, 1989
 Deadline for receipt of Newsletter materials
- August 13, 1989 (Hawaii)
 2:00-4:00 p.m.—Board of Governors' Meeting
 4:00-5:00 p.m.—AAPG Business Meeting

PRACTICE INVOLVEMENT COMMITTEE

This new committee was established by President Bentz to find ways to extend and enhance the involvement of accountants from practice, commerce, industry, and government in the activities of the AAPG. Specifically, during 1988-89 the committee will:

1. Propose strategies to involve accountants from public practice in the national and regional activities of the AAPG.
2. Propose, if time permits, strategies to involve accountants from commerce, industry, and government in the national and regional activities of the AAPG.
3. Nominate members for the 1989-90 Practice Involvement Committee.

Members of the committee are:

Larry P. Scott (Chairperson) <i>Price Waterhouse</i>	John G. Helmkamp <i>Indiana University</i>
Charles G. Carpenter <i>Miami University (Ohio)</i>	William Markell <i>University of Delaware</i>
Brent Inman <i>Coopers & Lybrand</i>	Stuart K. Webster <i>Lehigh University</i>
Thomas J. Nessinger <i>Arthur Andersen</i>	

**ADMINISTRATORS OF
ACCOUNTING PROGRAMS GROUP
OBJECTIVES**

The purpose of the organization shall be to promote the continuing development of high quality accounting programs; to provide a forum for exchange of ideas; to facilitate and participate in the accounting accreditation process; and to facilitate mutual assistance of administrators of accounting programs.

Number of Members
268

Section Dues
\$50.00

Officers

President

William F. Bentz (Council Rep.)
Faculty of Accounting & MIS
The Ohio State University
1775 College Road
Columbus, Ohio 43210-1399
614-292-2081

Vice President & President-Elect

C. Dwayne Dowell
Department of Accounting
College of Business Administration
Abilene Christian University
Abilene, TX 79699-0001
915-674-2071

Vice President of Accreditation

Gerald E. Whittenburg
School of Accountancy
College of Business Administration
San Diego State University
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619-265-5693

Secretary

Bruce Oliver
Department of Accounting
College of Business
Rochester Institute of Technology
Rochester, NY 14623-0887
716-475-6668

Treasurer

Daniel J. O'Mara
Department of Accountancy
College of Commerce & Finance
Villanova University
Villanova, PA 19085
215-645-4340

Past President

Melvin C. O'Connor
Department of Accounting
College of Business
Michigan State University
East Lansing, MI 48824-1121
517-355-3388

Board Member

Gary W. Heesacker (Exp. 8-89)
Department of Accounting
School of Business Administration
Central Washington University
Ellensburg, WA 98926
509-963-3339

Board Member

Bernie Milano (Exp. 8-90)
Peat Marwick Main & Co.
3 Chestnut Ridge Road
Montvale, NJ 07645
201-307-7662

Board Member

Linda Mitchusson (Exp. 8-90)
School of Accountancy
College of Business Administration
Wichita State University
Wichita, KS 67208
316-689-3215

Board Member

Larry P. Scott (Exp. 8-89)
Partner
Price Waterhouse
1251 Avenue of the Americas
New York, NY 10020
212-489-8900

Board Member

James E. Smith (Exp. 8-89)
Department of Accounting
School of Business Administration
College of William and Mary
Williamsburg, VA 23185
804-253-4433

Board Member

Lawrence A. Tomassini (Exp. 8-90)
Department of Accountancy
College of Commerce & Business Administration
University of Illinois
Champaign, IL 61820
217-333-2451

Regional Vice Presidents

See Listing Under News About Regions

Accreditation Committee Chairperson

G. E. Whittenburg
San Diego State University

Newsletter Editor

Gene Berry
Georgia State University

Nominations Committee Chairperson

Mel O'Connor
Michigan State University

Practice Involvement Committee Chairperson

Larry P. Scott
Price Waterhouse

Regional Activities Committee Chairperson

C. Dwayne Dowell
Abilene Christian University

AAPG Data Base Committee Chairperson

Raymond C. Dockweiler
University of Missouri-Columbia



NEWS ABOUT REGIONAL PROGRAMS

Your Regional Vice Presidents are planning AAPG programs for the regional meetings of the AAA next spring. The goal is to have programs addressing issues that are important to you. Please contact your Regional Vice President soon to communicate the topics that are of greatest interest to you; at the time this column was written the programs were still flexible, but they will become firm quickly. The 1988-89 Regional Vice Presidents are:

Mid-Atlantic

David Zaumeyer
Accounting & Information System Area
Graduate School of Management
Rutgers University
Newark, NJ 07102
201-648-5510

Midwest

Maurice Stark
Department of Accounting
College of Business Administration
Kansas State University
Manhattan, KS 66506
913-532-6184

Northeast

Sanford Gunn
Accounting Program
School of Management
SUNY-Buffalo
Buffalo, NY 14260
716-636-3284

Ohio

Richard Metcalf
Department of Accounting
College of Business Administration
University of Akron
Akron, OH 44325
216-375-7589

Southeast

Constantine Konstans
Department of Accounting
Cox School of Business
Southern Methodist University
Dallas, TX 75275
901-678-2465

Southwest

Lanny G. Chasteen
School of Accounting
College of Business Administration
Oklahoma State University
Stillwater, OK 74078
405-744-5123

West

Robert Zimmer
School of Accountancy
College of Business Administration
University of Denver
Denver, CO 80208-0233
303-871-2015

Your Regional Vice Presidents also will work this year to recruit new members. Please help them when they ask for your assistance.

1989 ANNUAL SEMINAR FOR ADMINISTRATORS OF ACCOUNTING PROGRAMS

The Program Committee is in the process of developing the program for the 1989 Annual Seminar for Administrators of Accounting Programs. The meeting will be held at the U.S. Grant Hotel in San Diego, California, on February 5-7, 1989. As in the past, the New Chairpersons' Seminar will be held on Sunday afternoon, February 5. An early bird reception will be held Sunday evening and the seminar will be on Monday and Tuesday, February 6 and 7.

The Program Committee for this year's seminar consists of Jim Smith (Chair), William and Mary; Jim Bullock, New Mexico State University; Brent Inman, Coopers & Lybrand; Larry Scott, Price Waterhouse; Bob Taylor, Florida Atlantic University; Ron Taylor, Lemoyne College; and Floyd Windal, University of Georgia.

Due to the early deadline for the Newsletter, the program is in a tentative stage of development. Topics being considered by the Program Committee include the following:

New Chairpersons' Seminar

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

Seminar for Administrators

Plenary Sessions:

- Practice Involvement Committee Presentation
- The Fifth Year: The Influence of the Legislative Approach on the Educational Results

Concurrent Sessions:

- Outcome Assessment: The New Evaluation Tool
- Communication and Accounting Education
- Emerging Issues in Accounting Accreditation
- Selection, Care, and Feeding of Accounting Advisory Boards
- Emerging Issues in the Accounting Curriculum
- Use of Personal Information Manager in Administering the Accounting Department Chair's Office
- Follow-up of Selected Plenary Sessions

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

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 1.

**ADMINISTRATORS OF
ACCOUNTING PROGRAMS GROUP
MINUTES OF BOARD MEETING
August 14, 1988**

The 1987-88 Board of Governors of AAPG met on August 14, at the Marriott Orlando World Center Hotel in conjunction with the 1988 meeting of the American Accounting Association. President Mel O'Connor called the meeting to order at 2:10 p.m. Secretary Paul Janell presented the minutes of the February Board Meeting which had been published in the Spring/Summer Newsletter and they were approved as written.

Secretary Janell also presented the results of the election of officers for the coming year. A total of one hundred and one (101) ballots were received and all nominees were unanimously elected with one position receiving a write-in vote. The nominee for the Southwest Regional Vice President had declined nomination but was listed on the ballot. The President will appoint a member to this position. The proposed changes to the AAPG by-laws as published in the Spring-Summer Newsletter also received unanimous approval.

Treasurer Donald Klein presented a financial report (see Treasurer's Report). A detailed itemization of expenditures for the period September 1987 through May 31, 1988 was also submitted for the Board's review. Treasurer Klein indicated his records have been reconciled to those of the AAA. A discussion of individual expenditures ensued. It was noted that several expenditures should be reclassified and also that there is a lag since certain charges have not yet been submitted. Treasurer Klein reported that due to timing, both the previous and the current year's expenditures for the data base project would be included in this year's expenditures. President O'Connor discussed several projects that could result in potential expenditures for next year. A motion was made and seconded that the Board accept the reclassified Treasurer's Report. The motion carried.

Board liaison reports were presented, as follows:

- a. Accreditation Committee. Jim Benjamin reported that he had appointed members who represented a wide range of institutions, including those not currently accredited. The committee met in Fort Lauderdale and discussed a number of accreditation issues. President O'Connor stated that we achieved one main goal in having the AAPG serve as the vehicle for suggesting nominees to various AACSB committees.
- b. Administrative Support Committee. Dwayne Dowell reported that the committee had met to consider the handbook. Due to the diversity of institutions involved, many topics do not have broad appeal, plus there is a vast body of literature on many of the topics being considered. Thus, the committee concluded the Board should reconsider this project.
- c. Committee on AAPG Data Base. Fred Streuling reported that the proposal was made to the

AACSB to take over the Data Base Questionnaire. The AACSB has not yet responded to the proposal.

- d. Committee on the Annual Seminar Program. Jim Smith reported that the February Seminar was a major success, representing the largest ever single meeting attendance.
- e. Committee on the Newsletter. Gary Heesacker reported that Gene Berry agreed to continue as Editor. Costs have increased due to use of colors and the expanded mailing. The Board reaffirmed that the newsletter should be sent to all accounting administrators, whether or not AAPG members.
- f. Committee on Regional Activities. Overall more effort was made to recruit new chairs. All of the regional meetings had activities or sessions related to the AAPG.
- g. Committee on Practice Involvement. Larry Scott reported that his committee met to discuss how practitioners could get more involved with the academic community. The committee identified and prioritized a number of issues which they will address in future meetings.

President O'Connor introduced members of the 1988-89 Board and the meeting of the 1987-88 Board adjourned.

Respectfully submitted,
Paul Janell, Secretary

COMMITTEE ON AAPG DATA BASE

During 1988-89 the Data Base Committee will continue to develop and implement strategies to satisfy the common needs of the administrators of accounting programs for faculty salary and other data. The specific tasks assigned to committee are to:

1. Seek and obtain agreement to refine the faculty salary information collected annually by the AACSB to better meet the needs of accounting administrators.
2. Identify any needs for information not satisfied by AAPG and other organizations.
3. Ensure that the activities of the committee are well documented.

Committee members are:

Raymond C. Dockweiler (Chairman)
University of Missouri-Columbia

Linda Mills Marquis
Northern Kentucky University

Charles A. Neyhart
Oregon State University

Thomas H. Williams
University of Wisconsin-Madison

Robert K. Zimmer
University of Denver

**ADMINISTRATORS OF
ACCOUNTING PROGRAMS GROUP**

**BUSINESS MEETING
August 14, 1988**

The annual business meeting was held on August 14 at the Marriott World Center in Orlando, Florida, in conjunction with the 1988 meeting of the American Accounting Association. President O'Connor called the meeting to order at 4:10 p.m. He provided the following summary of 1987-88 AAPG activities:

1. The Ft. Lauderdale annual seminar was the largest ever.
2. The AAPG solidified its role as a source of information about accounting program accreditation. The AAPG now has a Committee on Accreditation and an Accounting Accreditation Vice President.
3. As information is gathered, the handbook for AAPG members is evolving away from an encyclopedia and toward a more modest/general format.
4. The AAPG's newsletter will be mailed to all accounting administrators, regardless of AAPG membership.
5. The AAPG/AACSB combined salary survey is still under discussion.
6. The ad hoc committee on practitioner involvement continues to have work in progress.
7. Paul Janell read the results of the AAPG election. The slate of candidates was elected and the by-law changes were approved.

A concern was expressed over the combining of the AAPG and AACSB salary surveys. The primary concern was whether the AACSB survey accurately revealed the high level of accounting faculty surveys.

O'Connor then turned the meeting over to the incoming president, William Bentz, who discussed his plans for the ensuing year. The themes for 1988-89 are:

1. The recognition of the leadership role of Administrators of Accounting Programs.
2. An outreach program to identify accounting administrators and to bring new administrators into AAPG activities as soon as possible.
3. Continue to recognize affirmative action needs with regard to both faculty and students.

President Bentz also made the following announcements:

1. The next annual seminar will be held February 5-7 in San Diego at the U.S. Grant Hotel.
2. The Regional Vice Presidents and the AAPG Board of Governors will meet in Chicago on November 17 and 18, respectively.

The meeting was adjourned at 4:30 p.m.

Respectfully submitted,
Bruce L. Oliver, Secretary

**ADMINISTRATORS OF
ACCOUNTING PROGRAMS GROUP**

**MINUTES OF BOARD MEETING
August 14, 1988**

The 1988-89 Board of Governors of AAPG met on August 14, at the Marriott World Center in Orlando, Florida, in conjunction with the 1988 meeting of the American Accounting Association. President William Bentz opened the meeting at 3:25 p.m. He distributed the year's agenda listing the themes for 1988-89, committee charges, AAPG Board of Governors membership roster, 1989 annual seminar information, and the AAPG travel reimbursement policy.

Due to printing changes, the Newsletter deadline is now September 15.

President Bentz reviewed the calendar for the ensuing year. He announced that the next Board meeting would be November 18 at a hotel near Chicago's O'Hare airport, and that the annual seminar is February 5-7 at the U.S. Grant Hotel in San Diego. That meeting will end at noon, rather than have an afternoon session as some suggested. There was also a discussion about having a technical update session for accounting administrators as either a part of the annual seminar or as an optional session afterward.

Bentz indicated that it appears that a combined AACSB/AAPG salary survey may survive in some modified format. With regard to the administrators' handbook, it was indicated that the committee was to develop a proposal for a modest, yet informative handbook for consideration by the Board at the November meeting.

There was an extended discussion about the continuing problem of developing a continuity of membership and leadership in AAPG, given the turnover inherent in the accounting administrator position.

The Board meeting was adjourned at 3:58 p.m.

Respectfully submitted,
Bruce L. Oliver, Secretary

**STATEMENT OF POSITION
ON ACCREDITATION OF
ACCOUNTING PROGRAMS
ACCREDITATION COMMITTEE
OF THE AAPG
November 1988**

James Benjamin, Chair (Texas A&M University)
Vincent Brenner (Louisiana State University)
Samuel Frumer (Indiana University)
Mike Lane (Bradley University)
William Markell (University of Delaware)
Gene Whittenburg (San Diego State University)
Gary White (Texas Tech University)

We believe that accounting faculty should have an important role in the evolution of the accounting accreditation process. We reaffirm that active participation in the accreditation process by the Administrators of Accounting Programs Group (AAPG) is an important mechanism for facilitating such

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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 Chairpersons' 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

ACCREDITATION COMMITTEE

(Continued from Page 6)

involvement by accounting faculty. The participation by the AAPG should include both the submission of nominees (through the AAA) for appointment to accreditation related committees of the AACSB and the communication to the AACSB of areas of concern regarding the accreditation process (and, when appropriate, suggested modifications in the accreditation standards and procedures).

We concur that the separate accounting accreditation has contributed to the development of quality in accounting programs. However, given both the relative infancy of the separate accreditation and the evolutionary nature of the process, we believe that a number of the accreditation standards and procedures require careful review and evaluation. Following is a listing of items which we feel should be considered in such an evaluation.

- The comprehensive review of the accreditation process by the AACSB should involve appropriate representation from the AAA/AAPG. The review should carefully compare the benefits and costs of the accounting accreditation (including an evaluation of the equity of the dues and fees

for accounting accreditation). The review should consider the potential input of the 150 hour programs requirement relative to accounting accreditation. There should also be an evaluation of the continuing need for separate standards for MBA programs (with accounting concentration) and master's of accounting programs.

- The AAPG should encourage participation by all member schools—attainment of accreditation by perceived high quality programs is critical to the credibility of the process.
- Accreditation should encourage the development of overall high quality—the process should encourage innovation and diversity of programs.
- The process should recognize different missions of programs and there should be a balanced focus on various attributes (students, personnel, curriculum, and resources) of the program.
- The Personnel Standard should allow for diversity in the demonstration of sufficiency of intellectual capital—the research expectations should be consistent with the mission and resources of the institution and the quality, as well as quantity, should be considered in the evaluation of research output.

American Accounting Association

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