

Administrators of ACCOUNTING PROGRAMS

A Group of the American Accounting Association

PRESIDENT'S MESSAGE

1992-93 promises to be a challenging year for educators, especially administrators of accounting programs. We are being asked by our constituents to make major changes in our curricula while at the same time many of our universities are facing major across the board budget cuts. I am convinced that the AAPG can play an important role in helping us, as accounting administrators, to meet these challenges. My plans for the coming year, as outlined in this message, are meant to focus our individual energies and that of the AAPG on being pivotal players in shaping the changes confronting accounting education.

Specifically, I have three goals for the coming year. First, I would like to see the AAPG develop a strategic plan and set of strategies to carry out this plan. Second, I would like to see the AAPG membership grow so that we can be an even more potent force in the American Accounting Association and in accounting education. Finally, I have charged several of our committees with specific tasks to help develop programs and strategies that are useful to our members in carrying out their responsibilities as accounting administrators.

Strategic Planning

Although the AAPG has been an effective organization, I believe that it can be even more so. To me, a key to increase our long-term effectiveness is to develop a long-term plan and a set of strategies to implement this plan. This will provide a framework for long-term decisions and allow us to better define our interaction with related organizations such as the FSA and the AICPA. In this regard, I have established a strategic planning task force co-chaired by Bob May, the president-elect and myself. Other members of the task force include Tonya Flesher, University of Mississippi, Jim Jiambalvo, University of Washington, Mark Kiel, North Carolina A&T University, Dennis Reigle, Arthur Andersen & Co., and Jim Smith, College of William and Mary. If you would like to express your ideas to this committee please feel free to contact any

one of us. I will report on its progress in future newsletters and at the next AAPG business meeting.

Increase in Membership

Through the efforts of the past presidents the membership of the AAPG has continued to grow so that we now number 316. I would like to see a substantial increase in that membership. Simply put, I believe that there are many benefits to AAPG membership and it is in the best interest of those involved in accounting program administration to be active members and participants in the organization. Further, increased membership will give us more influence during this important period of educational change.

In order to increase our numbers I am designing a new membership brochure that will be mailed in mid-October to all accounting administrators whether current AAPG members or not. As a current AAPG member, I urge you to consider having other members of your department or school join. The Group's by-laws were changed to allow for multiple membership from one organization. Consider asking your associate chair, dean, director of masters programs, or a future or past administrator to join. AAPG membership will clearly benefit all involved in various aspects of academic administration. I also ask you to urge your peers in other institutions who are not currently AAPG members to join.

1992-93 Committees

I appreciate the overwhelming response I received from my request for individuals to serve on various AAPG committees. Unfortunately, I was not able to place on a committee all of you who volunteered. I have asked each of our committee chairs to make an extra effort to accomplish this year's committee's charge. I would like to highlight the activities of four committees; the administrative support committee, the practice involvement committee, the data base committee, and the annual seminar committee.



Michael A. Diamond

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**AAPG ANNUAL SEMINAR
FEBRUARY 7-9, 1993 • LAS VEGAS
TENTATIVE PROGRAM**

Sunday, February 7

Registration
New chairs program
AACSB accreditation workshop
Board of Governors meeting
Golf outing
Welcome reception

8:00-10:00 a.m. **CONCURRENT SESSIONS ("DIMENSIONS OF ACCOUNTING CHANGE" OR "LEADING AND MANAGING CHANGE")**

Interactive teaching
Budgeting in Tough Times

[Suggested topics included external fundraising in tough times, differential tuition, course fees, cost containment (e.g., travel funds, use of PhD students to teach, adjunct faculty, use of nontenure tract faculty), innovative "costless" rewards for faculty, countermeasures to declining enrollments, enrollment management where excess demand exists]

Management of Technology

Monday, February 8

Registration
7:15-8:00 a.m. **CONTINENTAL BREAKFAST**
8:00-8:15 a.m. **WELCOME AND INTRODUCTION**
Michael A. Diamond, President
8:15-9:15 a.m. **PLENARY SESSION**
8:15-8:45 a.m. **The State and Future of Higher Education**
John Lombardi, President, University of Florida
8:45-9:15 a.m. **The State and Future of Accounting Education**
Doyle Williams, USC
9:15-10:25 a.m. **CONCURRENT SESSIONS (ACCOUNTABILITY AND PERFORMANCE MEASUREMENTS)**
Accreditation
Outcome assessment
Faculty productivity measures
10:25-10:45 a.m. **BREAK**
10:45-11:55 a.m. **CONCURRENT SESSIONS**
(repeat of earlier sessions)
Noon-1:30 p.m. **LUNCH AND BUSINESS MEETING**
(Diamond)
1:30-3:15 p.m. **ETHICS IN ACCOUNTING ADMINISTRATION**
[This session will consist of about 5 breakout groups, about 30 minutes on each of 3 cases using facilitators]
3:15-3:45 p.m. **BREAK**
3:45-4:15 p.m. **Report from facilitators on Ethics cases**
4:15-5:00 p.m. **PLENARY SESSION**
Quality in Accounting Education
Dave Wilson, E&Y
5:30-6:30 p.m. **RECEPTION**
Evening **Open**
Tuesday, February 9
7:15-8:00 a.m. **CONTINENTAL BREAKFAST**

10:00-10:20 a.m. **BREAK**

10:20-11:30 a.m. **PLENARY SESSION**
Managing Change

11:30 a.m.-1 p.m. **BUFFET LUNCH/RAFFLE**
A raffle will be conducted for coupons for free air fare, donated by Grant Thornton.

**MINUTES OF BUSINESS MEETING
SUNDAY, AUGUST 9, 1992
WASHINGTON, D.C.**

The business meeting of the membership of AAPG was called to order at 4:30 p.m. by 1991-92 President Jim Smith. Minutes of the August 10, 1991, business meeting were approved as published in the AAPG Newsletter. Treasurer Penny Yunker reported a fund balance at June 30, 1992, of \$18,441.83. Receipts exceeded expenditures by \$315.64 for the 1991-92 fiscal year.

Jan Williams, chair of the nominating committee, reported 100 ballots were cast for 1992-93 officers. All officers were elected as nominated. He encouraged participation in AAPG activities and asked all members to volunteer for future service.

President Smith reviewed the highlights of the committee activities for the 1991-92 year. He noted that the 1992 annual seminar was a success and introduced Rich Flaherty who is chairing the 1993 annual seminar committee. He indicated the new chairpersons' seminar will continue with the new expanded format for 1993. He

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**STATEMENT OF BUDGETED AND ACTUAL CASH RECEIPTS AND EXPENDITURES
AND CHANGES IN FUND BALANCE
TWELVE MONTH PERIOD JULY 1, 1991 TO JUNE 30, 1992**

	<u>12 Month Budget</u>	<u>12 Month Actual</u>	<u>Difference</u>
Receipts:			
Dues	\$15,500.00	\$14,720.00	\$ (780.00)
Seminar, net	0	165.18	165.18
Other	0	0	0
Total Receipts	<u>\$15,500.00</u>	<u>\$14,885.18</u>	<u>(614.82)</u>
Expenditures:			
Regions	3,500.00	2,445.44	1,054.56
Board Meetings	5,000.00	2,777.79	2,222.21
Regional VP Meeting	0	0	0
Newsletter Committee	2,500.00	1,900.29	599.71
Database Fee	3,500.00	3,500.00	0
Database Committee	0	0	0
Accreditation Committee	500.00	0	500.00
Adm. Support Committee	750.00	0	750.00
Practice Involvement Comm.	1,000.00	1,889.45	(889.45)
Nominating Committee	0	0	0
Seminar Committee	3,000.00	2,014.31	985.69
Miscellaneous	500.00	42.26	457.74
Total Expenditures	<u>\$20,250.00</u>	<u>\$14,569.54</u>	<u>\$5,680.46</u>
Excess (deficiency) of receipts over expenditures	(4,750.00)	315.64	5,065.64
Fund Balance, 7/1/91	17,942.96	17,942.96	
P.P. Adj. (AAA error)		182.23	182.23
Fund Balance, 6/30/92	<u>\$13,192.96</u>	<u>\$18,441.83</u>	<u>\$5,248.87</u>

The financial results of the AAPG for the 1991-92 year were better than expected. Revenues exceeded expenditures by \$315.64 compared to the expected deficit of \$4,750.00. This was due to various efforts on the part of the AAPG Board and Committees to contain cost while continuing to maintain the quality of various programs of the AAPG.

Penelope Yunker
AAPG Treasurer
1991-92

Minutes of Business Meeting

(Continued from page 2)

noted that the Database Committee revised the salary survey form. Current board members will test the survey and provide feedback for the 1992-93 survey. The Practice Involvement Committee will be issuing a report shortly which will be shared with all members. The regional vice-presidents will meet to plan the 1993 regional meetings. The group will continue with a common theme for the regionals. President Smith noted cooperative efforts with other organizations, particularly the AACSB. He noted that AAPG membership at the beginning of 1991-92 totaled 306 and had increased to 318 at June 30, 1992.

Mike Diamond, 1992-93 president, was introduced. He thanked Jim Smith and outgoing board members for their service. A gift will be presented to Jim at the 1993 annual seminar. He will focus on building membership. A

new promotional brochure will be prepared. He asked member schools to consider supporting additional AAPG members from faculty and/or assistant department heads. He reported the appointment of a Strategic Planning Committee which will solicit input from members on programs and issues for AAPG. The Administrative Support Committee will be working on development of benchmarks for use by accounting programs. He reported that the 1993 annual seminar will be held February 7, 8, and 9, 1993, in Las Vegas. He also noted the board's approval for the president-elect to serve as an alternate delegate to the AAA Council. The president will be the voting delegate. President-elect Bob May solicited volunteers for the 1993-94 committees and offices.

The meeting adjourned at 5:00 p.m.

Jerry E. Trapnell
AAPG Secretary

REVISED AAPG POSITION STATEMENT ON ACCOUNTING EDUCATION

The objective of the Administrators of Accounting Programs Group (AAPG) is to promote and support excellence in accounting education. To meet the objective of excellence in accounting education, academic institutions must provide an environment in which scholarship will flourish. Scholarship includes teaching (i.e., the transfer of knowledge) and research (i.e., the discovery, integration and application of knowledge), both of which are enhanced by appropriate professional service activities. While individual institutions vary in terms of their self-determined missions, resources bases and in other ways, all accounting faculty have a responsibility to strive for scholarly excellence, both as individuals and as members of a collective faculty of scholars.

Within this environment of scholarship, accounting educators must strive to provide accounting education programs that appropriately prepare students for successful careers in accounting and business. This requires educational programs that include a breadth of general and broad business knowledge; leadership, communication and analytical skills; and specialized accounting knowledge; all developed in a context of ethical awareness and global perspective.

The AAPG of the American Accounting Association is dedicated to supporting the changes needed to provide this quality education in the future and to joining with the accounting profession and other organizations in becoming a catalyst for needed change.

President's Message (Continued from page 1)

This year's administrative support committee is chaired by John Ahern of DePaul University. The primary charge of that committee is to identify concepts, processes, techniques, practices, and procedures that are considered benchmarks or standards of practice that are of value to administrators of accounting programs and to communicate these to the AAPG membership. In effect, this committee is to identify administrative practices that work and that can serve as examples for the rest of us to learn from and use.

Larry Scott of Price Waterhouse is continuing as Chair of the Practice Involvement Committee. This committee has been expanded this year to include members from the General Accounting Office, the Financial Accounting Standards Board and the Financial Executives Institute. This committee is developing AAPG positions relating to the AICPA/NASBA implementation guidelines as well as our relationship with the AECC and the AACSB.

The data base committee, chaired last year by Dora Herring of Mississippi State University and this year by Cliff Brown of Bentley University, is revising our salary survey instrument in order to make it easier to complete. This year you will be able to complete the survey on a disk which will provide you with a convenient way of storing

IMA SPONSORS NATIONAL STUDENT CASE COMPETITION

The Institute of Management Accountants will sponsor its third National Student Case Competition in 1993. The winner of the 1992 competition was Wright State University and in 1991 the co-winners were The Ohio State University and Rider College. The case, which will be distributed in January 1993, requires a team of students to prepare a video presentation of its solution to a hypothetical management accounting problem. This is an excellent opportunity for the students at your university to develop their communication and analytical skills while working in a group environment. Please make your faculty and student accounting societies aware of this competition and encourage them to participate! To receive a copy of the case and complete rules, please contact Hadassah Baum, IMA, 10 Paragon Dr., Montvale, NJ 07645-1760, (201) 573-6306.

1992-93 REGIONAL AAPG MEETINGS

Mid-Atlantic	April 15-17, 1993	Washington, D.C.
Midwest	April 22-24, 1993	St. Louis, MO
Northeast	April 22-24, 1993	Providence, RI
Ohio	May 7-8, 1993	Dayton, OH
Southeast	April 22-24, 1993	Atlanta, GA
Southwest	May 3-6, 1993	New Orleans, LA
Western	April 29-May 1, 1993	San Diego, CA

information for future updates. Please be sure to take the time to accurately complete the survey when you receive it in a short while. The results are beneficial to all of us.

The Annual Seminar Committee under the direction of Rich Flaherty of Arizona State University has been working for several months on developing an outstanding program for our 1993 seminar. The meeting, which will be preceded by the New Chairs Seminar, will begin with a reception on Sunday February 7, and will conclude on Tuesday afternoon, February 9, 1993. This year's seminar will be different in form and structure than those of the immediate past. You will be able to actively participate in the seminar in the various breakout and concurrent sessions. Topics will include, among others, ethics in accounting administration, budgeting in tough times, outcome assessment strategies, and faculty productivity measures. I am sure that you will find that this new format will provide you with a forum to interact and exchange ideas with your fellow accounting administrators. Be sure to mark your calendars for February 7-9, 1993.

As you can see, 1992-93 promises to be an active year for the AAPG. I look forward to serving as president during this time, and working with the Board of Governors, the Committee Chairs, and the membership to make this a productive year for the group.

MINUTES OF BOARD OF GOVERNORS MEETING AUGUST 9, 1992 • WASHINGTON, D.C.

Attending: Ken Banet, Russell Barefield, Dave Campbell, Lanny Chasteen, Mike Diamond, Chuck Eldridge, Rich Flaherty, Dora Herring, Mark Kiel, Bob May, Denny Riegle, Jim Smith, Jerry Trapnell, Jan Williams, and Penny Yunker.

The meeting was called to order by President Jim Smith at 1:00 p.m. The minutes of the February 2, 1992, board meeting were approved as submitted and published in the AAPG Newsletter. Treasurer Penny Yunker reported a fund balance at June 30, 1992, of \$18,441.83. Receipts exceeded expenditures for the 1991-92 fiscal year by \$315.64 as contrasted to a budgeted deficit of \$4,750.00. This is the first annual surplus since 1988-89.

Bob May reported for the Accreditation Committee. The implementation guidelines are in place. He recommended that the Board consider having the Accreditation Committee interview administrators of programs who have gone through the process with the new standards and procedures and provide this feedback to members. The Board supported the concept, but wanted to determine if the AACSB will provide this service before taking formal action.

Lanny Chasteen reported no activity for the Administrative Support Committee. Mike Diamond, 1992-93 president, reported he has asked John Ahern to chair this committee and assigned the committee the responsibility of finding excellent practices in accounting programs that can be used as benchmarks for individual accounting programs. The expectation is a report having a specific focus useful to accounting administrators.

Rich Flaherty reported for the 1993 Annual Seminar Committee. The committee met in May and reviewed the evaluations of the 1992 meeting. The consensus was concurrent sessions are needed and will be included in the 1993 seminar. General themes of the seminar will be accountability, quality, and managing change. Concurrent sessions will focus on accreditation, outcomes assessment, management of technology, budgeting in difficult times, and faculty productivity. The president of the University of Florida will be the lead-off speaker. The closing luncheon will include a raffle to encourage attendance. The golf outing will be Sunday, and the new chairpersons' seminar will be held on Sunday in the expanded format.

Dora Herring reported for the Database Committee. The committee has focused on simplification of the salary survey instrument. A revised form was provided to the board. The new form is in a Lotus 1-2-3 format and can eventually be completed electronically. Data will be submitted in hard copy form for 1992-93. The board supported the revisions and agreed to test the new form and provide the committee with feedback quickly so that final revisions can be made before the 1992-93 surveys are mailed to accounting administrators. The committee was applauded for its efforts and significant improvements in the format of the survey.

Paul Gerhardt, executive director of the AAA, reported on the meeting arrangements for the 1993 annual seminar.

Some difficulty has been encountered with the hotel facilities. He will continue to work on these. He also presented information on the Charleston, South Carolina area, including Kiawah Island for the 1994 meeting. More information will be gathered and presented at the 1992 fall meeting of the board.

Mark Kiel reported the Newsletter Committee had met its deadlines with no problems. No changes are planned.

Jan Williams reported for the Nominating Committee. The slate of new officers was elected as nominated with 100 ballots voting. He discussed the nomination process and encouraged the 1992-93 committee to seek wide participation in AAPG activities.

Ken Banet reported for the Practice Involvement Committee. The Committee recommended and the board approved some changes in language in the AAPG Position Statement on Accounting Education. The revised statement will be published in the AAPG Newsletter. The committee will issue a paper entitled "Accounting Faculty/Professionals Partnership to Address Mutual Education Challenges" which will serve as its blueprint for future action. The board will be provided a draft for approval in the near future. The committee concluded that it did not see a role for it in the 150-hour program area. The committee expressed concern over faculty and administrators participation in "ranking" surveys for firms, schools, etc. The issue was discussed but no action was taken. The committee recommended expanding the Practice Involvement Committee membership to include representatives of the FEI, the IMA, and AGA. The board approved this recommendation. The 1992-93 committee membership reflects this recommendation. The committee recommended AAPG take an active role in disseminating information about the activities of the AECC. This issue will be discussed at future meetings of the board.

Jim Smith reported on the Consortium on Quality Accounting Education of the AICPA. Because of lack of support and unclear role, the Consortium has been disbanded.

Jim Smith reported on the AAA Council meeting. Organizational changes have been recommended for AAA but no action has been taken. Discussions on funding are also underway at AAA. These issues were discussed by the board with no action at this time. Jim Smith recommended that the past-president serve as a non-voting delegate to the AAA Council along with the president who serves as the voting delegate. After discussion, the board voted to approve the president and president-elect as the delegates to the AAA Council. The president will be the voting delegate.

Mike Diamond, 1992-93 president, discussed his plans. He thanked Jim Smith for his service. He provided a tentative calendar of activities and deadlines and a list of committees and liaisons. He wants to increase membership during 1992-93. He has appointed a Strategic Planning Committee of Jim Smith, Denny Riegle, Jim Jiambalvo,

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1992-93 OFFICERS AND BOARD OF GOVERNORS

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"FROM THE TRENCHES"

This issue introduces a new column in the Newsletter. Its purposes are to provide helpful hints about how, and how not to handle routine, annoying, unusual, and sensitive situations, and to provide object lessons and humor from real-life "war stories" straight from the trenches of academic administration. While the lessons and events will be real, they will be disguised to protect the innocent — no names or institutions will be mentioned. Please send your disguised contributions to this noble effort to the editor of the Newsletter.

MANAGING CURRICULUM

Good curriculum management has always been dynamic, but recent developments in accounting education have greatly increased the rate of change. Changing the curriculum is cumbersome since faculty are often comfortable with its structure and content, and faculty committees at various levels must be involved in designing and approving changes.

Administrators have a comparative advantage over faculty in matters related to curriculum. While faculty are busy doing their teaching, research, and service in fairly narrowly defined areas, administrators are dealing with advisory groups, the 150 hour requirement, recruiters, accreditation agencies, and institutional bureaucracies. Administrators usually have a better opportunity than faculty to appraise the curriculum as a whole. They must keep in touch with changing demands on the curriculum that are driven by the marketplace and expressed by various professional organizations and commissions.

The writer has administered accounting programs at two universities and has emerged hopefully wiser, though battered and bruised, from major curriculum revisions at both institutions. Hence, are offered some suggestions based on what are considered successful but very interesting efforts at curriculum management:

Acknowledge early that good curriculum management *will* require consistent leadership from you. It will not bubble up from the faculty, not even (maybe especially not) from an elected or appointed curriculum committee charged with "studying the curriculum and making recommendations for change." Curriculum modifications of any significance will probably require a major "selling job" on your

part.

Understand that faculty probably are not as interested in the overall curriculum as you are; they are primarily interested in what they teach. Part of your task will be to outline and sell an overall curriculum philosophy. Faculty will not actively support changes until they buy the philosophy. Major curriculum changes simply must have the support of the faculty; it is better to delay change than to force it.

Accept the fact that faculty are no different from other people in that they resist change. They also tend to protect turf, just as others do — and maybe more. The necessity for, and expected benefits from proposed changes should be communicated early and often.

Be aware that it is dangerous to allow perceptions to develop or continue that a particular course "belongs" to a particular faculty member or that there is only one way to teach certain material. Nip such in the bud!

Anticipate some salient impediments to curriculum change — textbooks, student and employer expectations, transfer problem, and simple inertia. When making recommendations concerning curriculum, think these through and address them directly.

Keep faculty informed and involved as much as possible by circulating important correspondence and articles about curriculum matters and sponsoring faculty seminars with outside speakers dealing with curriculum.

Be patient but persistent; keep on as long as you believe that changes are needed.

Develop a thick skin and a good sense of humor!

1992-93 Officers and Board of Governors

(Continued from page 6)

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Minutes of Board of Governors Meeting

(Continued from page 5)

Tonya Flesher, Bob May, Mike Diamond, and Mark Kiel. The group will develop a mission statement and strategic plan for AAPG. He reported he will meet with Gene Berry, president-elect of FSA, to discuss common issues and overlaps. The 1992-93 budget was discussed and no dues increase is needed at this time. He reported and the board approved Don Keller as a replacement for Andy Bailey as the western regional vice-president. The role of the regional vice-presidents was discussed. The board agreed that a job description is needed for this position. It was also noted that the regional vice-president elects have often assisted in the membership area.

The meeting adjourned at 4:15 p.m.

Jerry E. Trapnell
AAPG Secretary

NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

University of Northern Colorado
University of Alabama
Millikin University
University of Washington
University of Southern Indiana
University of Alabama at Birmingham
Ohio University
Iona College
The University of Texas at Austin
Indiana University of Pennsylvania
University of Otago in New Zealand
Augustana College
Eastern Kentucky University

Martha Lilly
Thomas P. Howard
Randall Rentfro
James Jiambalvo
Mehmet C. Kocakulah
Frank R. Rayburn
E. James Meddaugh
LeRoy W. Mitchell
Robert G. May
Dean S. Eiteman
Alan Macgregor
Anne M. Oppegard
Jessica Johnson Frazier

Please Report Changes in Administrators (Chairperson or Director) by submitting the following information to:

Dale R. Martin
Professor and Chairman of the Accounting Program
School of Business Accountancy
Wake Forest University
Winston-Salem, NC 27109

Name of New Administrator: _____

Title: _____

Name of School: _____

American Accounting Association

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SARASOTA, FLORIDA 34233

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