

Administrators of ACCOUNTING PROGRAMS

A Group of the American Accounting Association

PRESIDENT'S MESSAGE

I am honored to serve as president of the AAPG. I believe higher education is facing a more precarious time than ever before in its history. Never before have we witnessed speeds of change in the business world that are as rapid as they are today. What is relevant today, will be irrelevant tomorrow. What we educated our students for yesterday, is outdated today. As one person said, "There is a bulldozer of change rolling over the world. If you don't become part of the bulldozer, you will become part of the road." (Frank Ogden)

The time perspective in the business world is getting shorter and shorter. Organizations that used to focus on annual results, now focus on quarterly results. These organizations seem to be taking whatever actions are necessary to increase quarterly earnings over the same period last year. If something doesn't contribute to the bottom line, it is eliminated. With such a short time focus, it is easy to consider employees as costs that can be eliminated rather than as assets that need to be developed. With all this change and focus on productivity and profits, organizations that have traditionally hired our graduates can no longer afford to recruit at 300 schools, hiring 2 or 3 people from each. Instead, they must spend their recruiting dollars at fewer schools where they can get the best students most efficiently. Likewise, they cannot afford to spend the same amount of resources training graduates as they used to. Our graduates must be able to contribute immediately and they must be able to adapt to the rapidly changing environment into which they will be thrown.

With these changes, it is far more critical that we teach students how to learn and to define and solve problems than to memorize facts. More than ever before, it is the learning process, not the result, that is important. We must equip students with leadership, technology, interpersonal, analytical, and other skills they will need to interact in professional environments. As educators, we must change at least as fast as the world is changing, or we will suffer the same consequences as our students—we will be outdated.



W. Steve Albrecht

I recently read a book entitled *The Discipline of Market Leaders* by Michael Treacy and Fred Wiersema. They stated that there are three ways (value disciplines) to become market leaders:

1. By pursuing **operational excellence**. Organizations that pursue this strategy provide middle-of-the-market products at the best price with the least inconvenience. Their proposition to customers is simple: low price and hassle-free service. This is the Wal-Mart Approach.
2. By pursuing **product leadership**. Organizations that pursue this strategy offer the best products, period. Product leaders don't build their positions with just one innovation; they continue to innovate year after year, product cycle after product cycle.

(Continued on page 2)

SPRING/SUMMER NEWSLETTER DEADLINE

The deadline for material to be included in the Spring/Summer issue of the Newsletter is Friday, March 21, 1997. Note that this deadline is one month earlier than in previous years. Please send all information to me at the address below for delivery no later than that date to ensure the timeliness of the Spring/Summer issue.

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CALL FOR COMMITTEE MEMBERS

AAPG Committees for 1997-98 are currently being formed. If you have interest in serving on a committee, please contact David Campbell, President-Elect of the AAPG, at Case Western Reserve University:

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The committees and their objectives are as follows.

Accreditation Committee

To consider accreditation matters as they affect the AAPG membership. Make recommendations to the Board of Governors regarding accounting accreditation matters, and make recommendations to the Accreditation Vice President to take to the AACSB when authorized to do so by the President on behalf of the AAPG. Act as liaison between the AAPG and the AACSB in accreditation matters of accounting programs.

Newsletter Committee

To edit and oversee the production and distribution of a fall and spring newsletter for the AAPG membership.

Practice Involvement Committee

To develop and implement recommendations designed to extend and enhance the involvement of accountants from public practice, industry and government in the activities of the AAPG.

Administrative Support Committee

To identify concepts, processes, techniques, practices and procedures that are considered benchmarks or standards of practice, and that are of value to administrators of accounting programs. Communicate these to the membership of AAPG.

Database Committee

To supervise the collection, maintenance and distribution of data collected through an annual survey of accounting units in colleges and universities; to review the data for usefulness; to propose changes in the data collection activities of the AAPG; and to coordinate the AAPG data collection activities with those of other organizations.

Annual Seminar Committee

To develop and coordinate all aspects of the Annual Seminar, including the new chairpersons' program. A primary objective is to have a seminar that addresses issues unique to academic accounting administrators and does not overlap the content of other meetings attended by these individuals.

New Chairpersons' Forum Committee

To plan and conduct the new chairpersons' program held in conjunction with the Annual Seminar.

Nominations Committee

To assist the Board of Governors in determining the leadership of the AAPG.

Mission Development Committee

To construct a practical guide (kit) that can be made available to accounting administrators to help them develop and articulate mission statements, goals, and/or strategies around which they can focus their efforts and develop their faculty, and to implement assessment measures to evaluate how well their mission is being accomplished.

Faculty Development Committee

To construct a practical guide (kit) that could be used by administrators to help their faculty identify needed knowledge, skills, and abilities (KSAs); develop a plan for acquiring those KSAs; and identify a way to assess how well those KSAs were acquired.

President's Message

(Continued from page 1)

3. By pursuing *customer intimacy*. Organizations that pursue this strategy do not pursue one-time transactions; they cultivate relationships. They specialize in satisfying unique needs, which often only they—by virtue of their close relationship with, and intimate knowledge of the customer, recognize.

Accounting administrators must choose which of these or other strategies their programs will follow. It is not good enough to sit idly by and become outdated by default. The AAPG is a critically important organization that can provide accounting administrators with the help they need to be successful in this rapidly changing world and in defining what they want to be.

At BYU, for example, we have decided to focus primarily on product leadership. Our goal is to relentlessly pursue ways to leapfrog our own latest curricula, skills, etc. It is our hope that if anyone is going to render our educational products obsolete, we will do it ourselves. We hope to stay close enough to modern-day business realities to see what our students need to be successful in today's intensely competitive global marketplace. We don't ever want to be accused of being a supplier whose graduates are out-of-date and whose "products" need redesign when they enter the marketplace.

Hopefully, the AAPG will be an organization where we can share views and experiences that will make us all better. There are too many competitors (e.g. Motorola University, etc.) for us not to work together and share ideas. Collectively, we can be better by helping each other. It is with this purpose that we have planned our annual conference, which is scheduled for February 2-4 at the Flamingo Hilton in Las Vegas. We look forward to seeing you there and I look forward to a great year.

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP

MINUTES OF BOARD OF GOVERNORS' MEETING

August 14, 1996

Attending: Steve Albrecht, Alan Attaway, Russ Barefield, Dave Campbell, Bill Collins, Karen Fortin, Alexander Gabbin, Mark Kiel, Silvia Madeo, Ken Paige, Clifford Skousen, Keith Stanga, Mikel Tiller

The Board meeting began at 1:00 p.m. on Wednesday, August 14, 1996 at the Hyatt Regency Hotel, Chicago, Illinois with President Mark Kiel presiding.

Adoption of Minutes

The minutes of the Board's meeting of February 4, 1996 were approved as presented.

Treasurer's Report

Russ Barefield presented the financial statements for the fiscal year ending June 30, 1996. During the year, the excess of expenditures over revenues was \$2,880.33. The June 30, 1996 cash balance was \$25,614.66. A motion to accept the report as presented was passed.

President's Report

Mark Kiel noted the \$20 AAA dues increase was used, in part, to fund a Faculty Development Program Director. Mark also lead a brief discussion regarding the AAPG seminar attendance survey. The survey showed that responses from those not attending the meeting included the following: (A) not in administration or not a member, (B) the time of the year is not convenient and (C) conflict with another meeting(s).

Mark then turned the meeting over to Steve Albrecht. Steve thanked Mark and the other members leaving the Board for their services. Steve then distributed several items. These included: Bylaws, Mission, draft of the Faculty Development Grant Proposal and lists of 1996-97 AAPG board members, regional officers and committee members.

Committee Liaison Reports

- Alexander Gabbin reported the results of the Administrative Committee's survey taken at the AAPG 1996 Annual Meeting. Generally speaking, the sessions were well received. Alexander also noted several issues that are of interest to the membership. These included: strategies for attracting students, student evaluation, continuous improvement processes and teaching portfolios.
- Mark Kiel noted that membership was up from 230 last year to 250 this year. He also noted that budgeted membership was 300. Mark proposed that the immediate past president contact administrators who are not members. Mark also suggested the regional vice presidents be used to help recruit. Silvia Madeo suggested that the Board of Governors personally contact potential members.
- Russ Barefield discussed the proposed budget for fiscal year 1997. Karen Fortin suggested that the mailing amount budgeted be increased to \$900.00. A motion

was made to accept the proposed budget as amended for mailing expense.

- Cliff Skousen reported that the Strategic Planning Committee is developing a packet of information useful for schools preparing for AACSB self-study. He noted that there was a concern that the self-studies were too long. During a general discussion, Alan Attaway suggested that a list of do's and don'ts would be helpful. Russ Barefield pointed out that it would be helpful to have sample reports.
- Dave Campbell reported that the New Chairperson's Committee recommended that we continue to use the same format for the new chairperson's seminar. John Gardner has contacted the other committee members and requested that topics be submitted by September 1.
- Mark Kiel reported that the Nominating Committee is preparing a slate of officers for next year and would appreciate input from Board Members.
- Mikel Tiller reported on the Practice Involvement Committee's 1996 action plan. The plan noted that there should be expanded practice involvement in the activities at the AAPG. Another recommendation was that a customer satisfaction survey be placed on the internet. It was suggested that additional representatives should come from the GAO, urban campuses and another Big 6 firm. A copy of the Action Plan is available from Mikel Tiller.
- There was a discussion of the rankings of the top accounting programs by organizations such as PAR and *U.S. News and World Report*. Concern was expressed about how the rankings affect the allocation of resources to programs. One suggestion was that we should develop a list of characteristics of good programs as opposed to developing our own ranking system.
- Keith Stanga reported on the Annual Seminar Committee. He discussed a proposed draft of the program for the February, 1997 AAPG annual meeting. After some discussion, the overall consensus was that the proposed program content was fine and that an effort be made to have more minority and women representation on the program.

Other Business

It was decided that Dave Campbell should be this year's Council Representative instead of Steve Albrecht. (Steve is already on the Council because of his AAA assignment). The group agreed that the AAPG should continue to explore the possibility of a joint annual meeting with FSA. The Board discussed locations for the 1998 and 1999 meetings. San Antonio was selected for the 1998 meeting and San Diego for the 1999 meeting. Details will follow. The next Board of Governors' meeting was scheduled for November 17, 1996 at a location to be announced. (Now understood to be Memphis, Tennessee.)



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(Continued from page 4)

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CALL FOR NOMINATIONS

The Nominations Committee of the AAPG is actively seeking nominations from the membership for the various offices listed below for the 1997-98 year. This is the opportunity to offer to serve as an officer yourself or to nominate one of your colleagues for a position. While there is always work involved with these officer positions, there are also many benefits from being an integral part of the decision processes of this organization.

Please send nominations for the 1997-98 slate of officers to:

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The positions for which nominations are solicited include:

President-Elect
Vice President for Accreditation
Treasurer
Secretary
At-Large Board Members (3)
Two (2) academic members
One (1) professional member
Regional Vice Presidents-Elect
Northeast
Mid-Atlantic
Southeast
Ohio
Midwest
Southwest
Western



ENCOURAGING FACULTY TO CONTINUE TO DO RESEARCH

Alvin A. Arens, Department Chair, Michigan State University

There is considerable evidence that faculty are more active in research and publications in early stages of their careers compared to later years. One reason is that there are greater incentives for research in the early years because of promotion and tenure requirements. In addition, faculty often feel more confident about their research skills in the years immediately following their Ph.D. studies than in the later years.

In talking with faculty, accounting department chairs and deans, I find substantial agreement that faculty should continue to do research and make intellectual contributions throughout their careers, for the benefit of both the faculty member and the institution. Research is the primary way that we maintain our human capital. There is also considerable evidence that the best researchers, as long as research is defined broadly, are also the best teachers. The view that faculty members who are committed to research are not good in the classroom is not borne out by the facts. I recently completed our annual evaluation of the faculty and the correlation between research and teaching evaluations was extremely high. I have talked to many other department chairs in accounting and other business disciplines, and their experience is consistent with my observation.

Given the close relationship between teaching and research, is there anything that can be done to encourage faculty to continue to do research throughout their careers? I have concluded that the answer to that question may be yes, but there are no guarantees that the encouragement will be successful. Following are some strategies that we are trying.

About three years ago the faculty at Michigan State decided to address the issue of faculty priorities, including the extent to which we should emphasize research, by developing a strategic plan. I believe this effort was critical in trying to put a greater emphasis on faculty continuing their research throughout their careers.

In going through a reasonably extensive strategic planning process with the assistance of an Ernst & Young strategic planning grant, the faculty agreed on eight strategic priorities, three of which were directly related to research: (1) provide additional incentives for faculty to remain active researchers; (2) improve the environment where more quality research is expected; and (3) gain agreement on principles and an administrative structure for faculty performance assessment. I believe all three of these priorities are having a positive effect on the faculty's research activities, but it is still too early to tell. To me, the most important part of this process was faculty buy-in. The faculty came up with the ideas, discussed them and ultimately voted on them.

During the last two years the faculty has spent considerable time writing, discussing and approving a

faculty performance document, called "assignment, evaluation and rewards." Throughout the development of this document, there was frequent reference to our strategic planning priorities during discussions. One important part of the document deals with evaluation and annual faculty salary increases. Salary increases are now completely merit-based and a significant portion of salary increases is dependent on research output. Also, every faculty member must submit an annual faculty plan that totals a "one hundred percent" workload and gain agreement on the plan with the department chair. The effect of the performance plan on faculty is significantly different teaching, service, and research workloads among the faculty. Faculty who are doing less research are expected to do more teaching and service. We completed the first year under the new evaluation system in spring 1996, and my impression is that it is having the desired effect of making the faculty more committed to research without adversely affecting the importance of teaching.

After reviewing and summarizing every faculty member's plans for 1996-97, I observe an intent to increase the research focus by several of the faculty. The faculty has discussed at length the importance of being realistic in making plans, because each faculty member's plans will be compared to performance at the end of the year. Also, in discussions with the faculty, there appears to be an increased recognition of the need to continue to publish throughout a faculty member's career if he or she is to receive a fair share of salary increases and the respect of colleagues.

I have observed that our strategic planning, faculty discussions, faculty performance document and ongoing discussions with the faculty are having considerable influence on some faculty, but little or no effect on others. It is probably unrealistic to expect most faculty who have not been active researchers for several years to change their attitude or performance. Research and publication are habits that faculty form as graduate students and continue as faculty, but frequently gradually lose as other activities begin to interfere with the time available to do research, or after they receive two or three rejections. Once a faculty member gets out of the habit of regular research, like any habit lost, it is difficult to resume the habit.

Ideally, we would like all faculty to be "research-active," but it is a major challenge to reorient faculty who for many years have not been active researchers. A more likely outcome of our efforts to encourage research is to get faculty who are in the habit of doing research to continue the habit. If we can achieve this outcome, our efforts will have been worth the time.



***CRITICAL PERSPECTIVES ON
ACCOUNTING JOURNAL***

**A Forum on:
Environmental Accounting:
Mainstream Versus Critical Approaches
A Debate**

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ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP (AAPG)

1997 SEMINAR

The Flamingo Hilton Hotel
Las Vegas, Nevada
February 2-4, 1997



Program

Seminar Theme: Ensuring Success in Your Accounting Program

Seminar Committee: Keith G. Stanga, Chair (University of Tennessee); Mark M. Chain (Deloitte & Touche); Gary E. White (Texas Tech University); Alan J. Winters (Clemson University). Board Liaison: W. Steve Albrecht (Brigham Young University), AAPG President

Sunday, February 2, 1997

7:00 A.M.—5:00 P.M.
Registration

8:00 A.M.—12:00 NOON
New Chairpersons' Seminar—This seminar is primarily for accounting chairs/directors in their first several years of administration, although the topics covered are of interest to any chair/director. (7:30 A.M. Continental breakfast; 12:00 NOON Buffet lunch)

- 1:00 P.M.—4:00 P.M.**
- AACSB Accounting Accreditation Workshop—This introductory workshop is designed for those interested in learning about the AACSB accounting accreditation process.
 - AAA/Price Waterhouse LLP Workshop. This workshop is designed to inform administrators of current Price Waterhouse LLP continuing education case studies and other material which are available for use in the classroom primarily in auditing and financial accounting courses. This workshop will be presented by Fred Neumann, University of Illinois and Larry Scott, Price Waterhouse.
 - AAPG Board of Governors' Meeting

5:30 P.M.—7:00 P.M.
Welcome Reception for All Attendees

Monday, February 3, 1997

7:00 A.M.
Registration

7:00 A.M.—8:00 A.M.
Continental Breakfast

8:15 A.M.—8:30 A.M.
Introduction to the Seminar

8:30 A.M.—10:00 A.M.

Plenary 1

Ensuring Success Through Finding Placement Opportunities for Graduates

"The Changing Market for Accounting Graduates: A Demand-Side Perspective"

Moderator:

Keith G. Stanga (University of Tennessee)

Speakers:

Dennis R. Reigle (Arthur Andersen)

Mark M. Chain (Deloitte & Touche)

William J. Ihlanfeldt (IMA)

Steven R. Berlin (CITGO Petroleum)

10:00 A.M.—10:20 A.M.

Refreshment Break

10:20 A.M.—11:50 A.M.

Plenary 2

Ensuring Success by Responding to the Changing Market for Accounting Graduates

"The Changing Market for Accounting Graduates: A Supply-Side Perspective"

Moderator:

Keith G. Stanga (University of Tennessee)

Speakers:

Patrick R. Delaney (Northern Illinois University)

Henry R. Schwarzbach (University of Rhode Island)

Richard Pitre (Texas Southern University)

E. Kent St. Pierre (University of Delaware)

12:00 NOON—1:30 P.M.

Lunch and Business Meeting—W. Steve Albrecht (Brigham Young University), AAPG President

Note: On Monday afternoon, the meeting will be comprised of three concurrent sessions, *with each session presented twice*. Each registrant may attend two sessions.

(Continued on page 11)

AAPG Seminar February 2-4, 1997

(Continued from page 10)

1:30 P.M.-3:00 P.M.

3 Concurrent Sessions

Concurrent Session 1

Ensuring Success through Having an Effective Board of Advisors

Moderator:

Silvia A. Madeo (University of Missouri-St. Louis)

Speakers:

Larry P. Scott (Price Waterhouse)

Samuel A. Vitkoski (BDO Seidman)

Dana J. Johnson (University of Delaware)

D. Paul Newman (University of Texas)

Concurrent Session 2

Ensuring Success Through Faculty Development
"AAA Plans for Faculty Development"

Speaker:

Michael A. Diamond (University of Southern California)

Concurrent Session 3

Ensuring Success Through Awareness of the Special Concerns of Women and Minority Accountants

Moderator:

Bea Sanders (American Institute of CPAs)

Speakers:

Karen L. Hooks (Price Waterhouse and Florida Atlantic University)

Kenneth L. Paige (Duquesne University)

Betty L. Maple (Deloitte & Touche)

3:00 P.M.-3:20 P.M.

Refreshment Break

3:30 P.M.-4:50 P.M.

Repeat of the 3 concurrent sessions

5:00 P.M.-6:00 P.M.

Reception for All Attendees

Note: Attendees are on their own for dinner/entertainment during the evening of February 3.

Tuesday, February 4, 1997

7:00 A.M.-8:15 A.M.

Continental Breakfast

8:30 A.M.-10:00 A.M.

Plenary 3

Ensuring Success by Providing Leadership for Changes in Business School Education

"Report of the AACSB's Faculty Leadership Task Force"

Moderator:

Alan J. Winters (Clemson University)

Speakers:

William K. Laidlaw (AACSB) "AACSB and Corporate Perspectives"

Scott S. Cowen (Case Western Reserve University) "Perspective of a Business School Dean"

Katherine Schipper (University of Chicago) "Perspective of an Accounting Administrator"

10:00 A.M.-10:20 A.M.

Refreshment Break

10:20 A.M.-11:50 A.M.

Plenary 4

Ensuring Success through Effectively Evaluating and Working with Faculty

Moderator:

Gary E. White (Texas Tech University)

Speakers:

Andrew J. Judd (University of Central Florida) "An Innovative Approach to Evaluating Accounting Faculty: The UCF Experience"

Lawrence A. Tomassini (Ohio State University) "An Innovative Approach to Evaluating Accounting Faculty: The OSU Experience"

Andrew D. Bailey (University of Illinois) "Tips for Working With Less Effective Faculty Members"

12:00 NOON-1:00 P.M.

Buffet Lunch and Adjournment

**INTERNATIONAL JOURNAL OF
APPLIED QUALITY MANAGEMENT**

**Editors: John R. Shank, Dartmouth College and
Philip H. Siegel, Monmouth University**

The principle aim of the proposed *International Journal of Applied Quality Management* is to be an interdisciplinary journal of interest to academicians, practitioners, business decision makers and other policymakers. The scope of the journal will be to cover various aspects of applied quality management decision making, including but not limited to, such topics as: Activity-Based Costing and Management, Total Quality Control and Management, Just-in-Time Systems and Theory of Constraints, Process Re-engineering, and Performance Measurement.



NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS



The following new administrators have been reported to the Editor since the Spring/Summer issue:

College / University

Fort Lewis College
Georgia State University
Loyola University, Chicago
The George Washington University
University of California, Santa Barbara
University of Denver
University of North Carolina-Greensboro
University of Texas at Austin
Villanova University
Wayne State University
Xavier University

Department Chairperson / School Director

Randy Serrett
H. Fenwick Huss
John Janiga
Debra R. Sheldon
Mary Nisbet
A. Ronald Kucic
Charles D. Mecimore
Urton Anderson
David E. Stout
Albert D. Spalding
Edward J. Van Derbeck



Please report changes in administrators (Chairperson or Director) and send any news items, essays or other contributions that you believe might be of interest to AAPG members to:

James A. Heintz, Chair
SBA Accounting, U-41A
368 Fairfield Road
University of Connecticut
Storrs, CT 06299-2041

Name of New Administrator: _____

Title: _____

School: _____

Address: _____

American Accounting Association

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