

# Administrators of ACCOUNTING PROGRAMS

*A Group of the American Accounting Association*

## PRESIDENT'S MESSAGE

I look forward to serving as the president of the AAPG for the 1997-1998 year. It's an honor, as well as an opportunity, to return something to an organization that has provided exceptional value to me since joining the group in 1984. I'm excited about the future of the AAPG and plan to explore with the Board additional ways to better serve the membership in coming years.

For many of us, attendance at the Annual Seminar was probably our first exposure to the AAPG. This seminar continues to serve as the most visible display of AAPG value provided to the leaders of accounting programs. It provides us the opportunity to network, share ideas and brainstorm administrative issues that are common to our leadership roles. In keeping with the format of last year's meeting, the 1998 program in San Antonio will have two-and-one-half days of full activities.

The regular program begins for the early arrivers on Sunday afternoon with sessions on accreditation perspectives and benchmarking student satisfaction. Monday includes several keynote speakers covering the areas of negotiation and technology. The emerging

issue of accounting standards in international capital markets sets the tone for the afternoon and will be covered by a panel session framing the issue and a concurrent session presenting a model for developing an international program. A second concurrent session will provide insight into how technology is being utilized in practice and how accounting programs should be responding. The final day of the program will begin by addressing the changing product mix of professional service firms and how these changes are affecting accounting educators. The program concludes with a session by the AAA's Director of Faculty Development highlighting the initiatives and plans that are being developed in this area.

All of us might want to consider registering for the New Chairpersons program on Sunday morning. The new chairs committee has developed an exceptional program covering difficult issues facing the leaders of accounting programs: attracting and retaining high-caliber students, fund raising and a panel session dealing with many administrative issues. The program also includes a personal development component covering

*(Continued on page 6)*



*David R. Campbell*

**spring/summer  
newsletter  
deadline**

The deadline for material to be included in the Spring/Summer issue of the Newsletter is Friday, March 20, 1998. Please send all information to the editor at the address below for delivery no later than that date to ensure the timeliness of the Spring/Summer issue.

**David P. Donnelly**  
**Kansas State University**  
 109 Calvin Hall  
 Manhattan, KS 66506  
 Phone: (785) 532-5713  
 Fax: (785) 532-5959  
 Email: [dvdon@ksu.edu](mailto:dvdon@ksu.edu)

# ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP MINUTES OF BOARD OF GOVERNORS' MEETING

August 17, 1997

Attending Board Members: Steve Albrecht, Allan Attaway, Francis Ayres, Russ Barefield, Alan Boston, Dave Campbell, Bill Collins, Tom Craven, Dave Donnelly, Karen Fortin, Thomas Frecka, Jim Heintz, Mark Kiel, Ken Paige, Karen Pincus and Keith Stanga.

Attending Non-Board Member: Andrew Bailey

The Board of Directors meeting began at 10:00 AM, Sunday, August 17, 1997, at the Wyndham Anatole Hotel in Dallas, Texas, with President Steve Albrecht presiding.

## Completion of 1996-97 Business

Steve Albrecht welcomed and thanked everyone for serving on the AAPG Board last year. Steve went on to report that the AACSB would like to have another training session at our upcoming annual meeting. Steve referred to remarks made by Peter Drucker noting that institutions of higher learning are in for some radical changes in the future and that many will not survive. It was in this context that he further noted that the AAPG has a critical role to play in the future of the accounting profession.

## Approval of Minutes

The minutes of the meeting of February 2, 1997, were approved as presented.

## Treasurer's Report

Russ Barefield presented the Treasurer's Report for the fiscal year ending June 30, 1997. He noted that the cash balance had grown by \$11,333, that the Annual Meeting had a surplus, and almost all line items came in under budget. The cash balance at the end of June was \$36,940.

## 1997-98 Business

Steve turned the meeting over to Dave Campbell, the new incoming president. David distributed the list of the 1997-98 committee members. After some discussion of the various committee responsibilities, David noted the new committees that were formed. These are the Leadership Handbook Committee, the Faculty Development Committee and the Accreditation Support Committee. David also acknowledged and thanked the past and present officers and liaisons.

## EBI Proposal

A discussion was then held on the Educational Benchmarking Inc. (EBI) proposal. After providing some

background information, David noted that the EBI proposal is consistent with the Strategic Planning Committee's recommendations for providing additional services to our members. There was some discussion of the EBI proposal. The consensus of the group was that the project was worth pursuing, but that the AAA Executive Committee may be interested in working with EBI on this project. It was decided that Steve Albrecht should get some feedback from the AAA Executive Committee as to how the AAPG might proceed with the EBI proposal.

## Status of 1998 Annual Meeting

Andy Bailey reviewed the proposed program for the 1998 Annual Meeting. There was some discussion of logistics regarding the welcoming reception. There was also discussion on whether or not to change the fee charged to members and nonmembers. No decision was made at this time. The program was endorsed by the Board and the co-chairs, and the committees were commended for their efforts in delivering a high-quality program.

## Status of the 1998 New Chairs Program

Russ Barefield reported that there will be a meeting on Monday, August 18, 1997.

## 1999 Annual Meeting Site Update

There was a discussion of possible meeting sites for 1999 Annual Meeting. Russ Barefield agreed to investigate and recommend a site by the November Board Meeting.

## Strategic Planning Committee Recommendations

Dave Campbell reported that the Strategic Planning Committee met in Atlanta and recommended that the AAPG stop producing the salary survey. Keith Stanga moved that we discontinue the database. Steve Albrecht seconded and the motion passed unanimously.

There was some discussion of a proposed name change for the AAPG and it was felt that the name should reflect the leadership role played by accounting administrators. It was suggested that the name change become a priority item for the November Board Meeting and that we come up with a list of new name options for the membership to vote on at the Annual Meeting.

A brief discussion was held on the role of the regional vice presidents. It was decided that this matter should be added to the November Board Meeting agenda.

The meeting was adjourned at 1:00 PM.

The next Board Meeting is scheduled to be held on Sunday, November 9, 1997, in Nashville, Tennessee.

## CALL FOR COMMITTEE MEMBERS

AAPG Committees for 1998-99 are currently being formed. If you have interest in serving on a committee, please contact Russell M. Barefield, president-elect of the AAPG, at the University of Georgia:

Russell M. Barefield  
J. M. Tull School of Accounting  
Terry College of Business Administration  
University of Georgia  
Athens, GA 30602-6252  
Telephone: (706) 542-3602

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.

### **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.

### **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.

### **Newsletter Committee:**

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

### **New Chairpersons' Forum Committee:**

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

### **Accreditation Support Committee:**

To maintain and enhance a tool kit that will help accounting department chairs prepare for successful accreditation visits and build continuous improvement processes into their programs. It is expected that one or more successful self-study reports will be included in the kit as models. The committee should also examine web sites such as the AACSB's that should be linked to the existing AAPG tool box site.

### **Nominations Committee:**

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

### **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.

### **Strategic Planning Committee:**

To review AAPG strategic plan and by-laws and bring recommendations for revisions to the Board of Governors and/or the membership.

### **Leadership Handbook Committee:**

To update the new chairs handbook looking at additions to the existing document that will reorient the focus of the handbook toward academic leadership (e.g., suggested readings or Web site locations that may be of interest to accounting program leaders).

### **Faculty Development Committee:**

To develop and recommend a strategy for faculty development activities to AAPG Board that will be proactive in nature and complement the strategy of the AAA and other organizations who have traditionally supported faculty development activities.

## CALL FOR NOMINATIONS

The Nominations Committee of the AAPG is actively seeking nominations from the membership for the various offices listed below for the 1998-99 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 1998-99 slate of officers to:

W. Steve Albrecht  
School of Accountancy & Information Systems  
Marriott School of Management  
Brigham Young University  
Provo, UT 84602  
Fax: (801) 378-5933  
Email: william\_albrecht@byu.edu

The positions for which nominations are solicited include:

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

# ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP (AAPG) 1998 SEMINAR

Marriott Riverwalk, San Antonio, Texas  
February 1-3, 1998

## *Seminar Theme: Accounting Education in a Global Market*

Seminar Committee: Andrew D. Bailey, Jr., Co-Chair (University of Illinois); Katherine Schipper, Co-Chair (University of Chicago); Dale Martin (Wake Forest University); Grace Pownall (Emory University); Doug Snowball (University of Florida); Ellen Glazerman (Ernst & Young LLP); James Moon (Illinois State University); Board Liaison: David R. Campbell (Case Western Reserve University), AAPG President

### **Sunday, February 1, 1998**

**7:00 AM - 5:00 PM**  
Registration

**8:00 AM - 12:00 NOON**  
New Chairpersons' Seminar — This seminar is designed for Accounting Chairs/Directors in their first several years of administration, although, the topics covered are of interest to any Chair/Director. (See AAPG New Chairs Program on page 6 of this newsletter)

**1:30 PM - 3:00 PM**  
Perspective on AACSB Accounting Accreditation  
Moderator: Keith Stanga, *University of Tennessee*  
Speakers: David R. Campbell, *Case Western Reserve University*  
Larry P. Scott, *Price Waterhouse LLP*  
Clifford R. Skousen, *Utah State University*  
Gary L. Sundem, *University of Washington*

This session will offer AAPG members several perspectives on AACSB accounting accreditation. Gary Sundem will bring the perspective of the AACSB Accounting Accreditation Committee, which he chairs. Skousen will bring two perspectives: (1) a department chair whose unit is currently under review for reaccreditation, and (2) someone who has led the construction of a World Wide Web site with information helpful to administrators who are involved in accreditation. Larry Scott brings a practice perspective. He currently chairs the AAPG Practice Involvement Committee, which has two task forces looking into accreditation issues. Finally, David Campbell will bring the perspective of someone that has been on many accreditation teams as well as served on the Accounting Accreditation Committee.

**3:00 PM - 3:30 PM**  
Break

**3:30 PM - 5:00 PM**  
Benchmarking the Performance of Accounting Programs  
Moderator: Dale Martin, *Wake Forest University*  
Speakers: Glenn Dietrick, *Managing Director*  
*Educational Benchmarking, Inc. (EBI)*  
Joseph Pica, *Managing Director*  
*Educational Benchmarking, Inc. (EBI)*

Results of the 1997 AACSB/EBI Student Satisfaction Projects will be discussed. The AACSB/EBI project involved more than 12,000 responses from graduating business students in over 200 programs at the undergraduate and MBA levels. The presentation focus will be on what variables most significantly impact overall student satisfaction and how schools are using the results to support their continuous improvement efforts. Survey methodology and data reporting formats will be discussed as well as a new effort this spring to provide a specialized study for interested programs in accountancy.

**5:30 PM - 7:00 PM**  
Welcome reception for all attendees

### **Monday, February 2, 1998**

**7:00 AM**  
Registration

**7:00 AM - 8:00 AM**  
Continental Breakfast

**8:00 AM - 8:30 AM**  
Welcome by David Campbell  
Program Introduction by Katherine Schipper

**8:30 AM - 10:00 AM**  
Negotiating for the Future

Moderator: Katherine Schipper, *University of Chicago*  
Speaker: Margaret Neale, *Academic Associate Dean*  
*and Professor of Organizational*  
*Behavior, Stanford University*

Margaret Neale is an internationally recognized expert and will present her views on negotiating in the 1990s and beyond.

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**1998 Seminar Program** (Continued from page 4)

**10:00 AM – 10:30 AM**

Refreshment Break

**10:30 AM – 12:00 NOON**

The Impact of Technology and Demographics on the Future of Accounting Education

Moderator: Andrew D. Bailey, Jr., *University of Illinois*

Speaker: Don C. Reynolds, *Futurist, Economist, Educator (Don Reynolds 21st Century Forecasting)*

Don Reynolds will consider the impact of changing technology and demographics on the future of accounting education.

**12:00 NOON – 1:30 PM**

Lunch and Business Meeting

David R. Campbell, *AAPG President (Case Western Reserve University)*

**1:30 PM – 3:00 PM**

International Accounting Standards Panel

Moderator: Grace Pownall, *Emory University*

Speakers: James Leisenring, *Financial Accounting Standards Board*

Michael G. Crooch, *AICPA Representative to The International Accounting Standards Committee (Arthur Andersen LLP)*

Activities at the FASB and IASC are making international accounting standards an important knowledge issue for U.S. accountants. This panel will address the status of international accounting standards and the changes they will necessitate in business and accounting education.

**3:00 PM – 3:30 PM**

Refreshment Break

**3:30 PM – 5:00 PM**

**Concurrent Sessions**

**Session 1**

International Academic Programs

Moderator: James Moon, *Illinois State University*

Speaker: C. S. Agnes Cheng, *University of Houston*

Agnes Cheng will relate her experiences in developing, maintaining and growing international programs.

**Session 2**

Technology Developments in Practice

Moderator: Dale Martin, *Wake Forest University*

Speakers: *Deloitte & Touche, LLP*

*Ernst & Young, LLP*

*Price Waterhouse, LLP*

Participating firms will present and demonstrate new practice technology based support tools. Discussion will center on the implications of these tools to faculty and curriculum developments to assure that students entering the profession are ready and able to use the new productivity tools available to them.

**6:00 PM – 7:30 PM**

Reception for All Attendees

**Note:** Attendees are on their own for dinner/entertainment during the evening of February 2.

**Tuesday, February 3, 1998**

**7:00 AM – 8:00 AM**

Continental Breakfast

**8:00 AM – 9:30 AM**

Partnering: The Big 6 and Academia

Moderator: Ellen Glazerman, *Ernst & Young LLP*

Speakers: *Arthur Andersen, LLP*  
*Coopers & Lybrand, LLP*  
*Ernst & Young, LLP*

Panelists will present new prototypes of partnering relationship with accounting and business programs. The future relationships between Big 6 firms, accounting and business programs and faculty are changing. This panel will provide some insight into how academic administrators will interact with the profession as these new models come on line.

**9:30 am – 10:00 am**

Refreshment Break

**10:00 AM – 11:30 AM**

AAA Faculty and Curriculum Development Initiative

Moderator: Doug Snowball, *University of Florida*

Speaker: Tracey E. Sutherland, *AAA Director of Faculty Development*

The AAA faculty and curriculum development initiative was developed in partnership with the Big 6 public accounting firms and the Accounting Education Change Commission. The concept was a significant part of the AAA's strategic planning exercise. Dr. Sutherland is the new AAA Director of Faculty Development. Dr. Sutherland will bring us up to date on the AAA's activities in this arena.

**11:30 AM**

Adjournment

## AAPG New Chairs Program February 1, 1998

**7:15 – 7:50 AM**

Continental Breakfast

**7:50 – 8:00 AM**

Welcome and Introductions

Barry Arlinghaus, *Miami University*

**8:00 – 8:45 AM**

Student Recruitment, Retention and Placement

David Donnelly, *Kansas State University*

**8:45 – 9:15 AM**

Fundraising

Ellen Glazerman, *Ernst & Young LLP*

**9:15 – 10:15 AM**

Overview of Seven Habits of Highly Effective People

John Holdeman, *Crowe Chizek*

**10:15 – 10:30 AM**

Break

**10:30 – 12:00 NOON**

Panel Discussion

Moderator: Jack Ruhl, *Department Chair*  
*Western Michigan University*

Panelists: Bob May, *Dean, University of Texas*  
*at Austin*

Linda Marquis, *Department Chair*  
*Northern Kentucky University*

Ken Merchant, *Dean, USC Leventhal*  
*School of Accounting*

Wayne Morse, *Department Chair*  
*University of Alabama, Huntsville*

Topics for panel: Chair-Dean relations, external relations, other

**12:00 NOON**

Lunch

### President's Message (Continued from page 1)

the Seven Habits of Highly Effective People. Given the changing environment for accounting education and accounting leaders, I encourage you to consider registering for the full slate of activities in San Antonio.

After becoming involved in the leadership of the AAPG, I noticed one of the striking aspects of the Group is the high-level of membership involvement in our activities. The list of committees included in this newsletter demonstrates the depth of investment that our members have made in the AAPG. Given our limited size, I would guess that we have one of the highest percentage participation levels of any section or group within the AAA. The Board reviews our committee structure on an ongoing basis and this has resulted in several additional committees being established during the past several years. For example, the Accreditation Support Committee is charged with maintaining and enhancing a tool kit that will help accounting programs prepare for successful accreditation visits and build continuous improvement. A new committee this year, the Faculty Development Committee, has been charged with developing and recommending a strategy for faculty development activities to the AAPG Board that will be proactive in nature and complement the strategy of the AAA and other organizations who have traditionally supported faculty development activities. I want to thank everyone for your support of the AAPG through committee service.

Last spring I met with the Strategic Planning Committee and we reached several significant conclusions that were shared with the Board at our Dallas meeting. The membership will be briefed on these issues as Board deliberations continue at our November and Annual Seminar meetings. One conclusion that we have reached is that we should change the name of the group. It became apparent that we can no longer deal with the issues of our changing environment as "administrators." We need proactive leaders who are willing and prepared to deal with the significant issues facing accounting programs. As a first step in meeting this objective we will propose that the membership consider renaming the organization "The Accounting Programs Leadership Group." In addition to capturing the leadership aspect noted previously, we are hoping to highlight the need to develop and nurture future leaders of our programs.

In closing, I would like you to consider the next generation of leadership within your program. One way of developing this group is to begin exposing promising colleagues to the issues we face on a day-to-day basis. I would encourage you to have them join the AAPG and become active members. Finally, I would encourage you to begin to expose promising leaders to our annual meetings on a rotational basis. Some of us might be asking the question "Can I afford to bring another faculty member to the AAPG Annual Seminar?" I encourage you to consider whether you can afford not to.

See you in San Antonio!

**ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP  
1997-98 OFFICERS AND BOARD MEMBERS**

**President and Council  
Representative**

David R. Campbell  
Case Western Reserve University  
Department of Accounting  
Weatherhead School of Management  
Cleveland, OH 44106-7235  
Phone: (216) 368-5479  
Fax: (216) 368-4776  
Email: drc3@po.cwru.edu

**Past President**

W. Steve Albrecht  
School of Accountancy and  
Information Systems  
Marriott School of Management  
Brigham Young University  
Provo, UT 84602  
Phone: (801) 378-3154  
Fax: (801) 378-5933  
Email: william\_albrecht@byu.edu

**Vice President/President Elect**

Russell M. Barefield  
University of Georgia  
J. M. Tull School of Accounting  
Terry College of Business  
Administration  
Athens, GA 30602-6252  
Phone: (706) 542-3602  
Fax: (706) 542-7196  
Email: rbarefield@cbacc.cba.uga.edu

**Vice President of Accreditation**

Keith Stanga  
University of Tennessee  
Department of Accounting and  
Business Law  
College of Business Administration  
Knoxville, TN 37996-0560  
Phone: (423) 974-1758  
Fax: (423) 974-4631  
Email: kstanga@utk.edu

**Secretary**

Kenneth Paige  
Duquesne University  
Department of Accounting  
Palumbo School of Business  
Administration  
600 Forbes Avenue  
Pittsburgh, PA 15282-0104  
Phone: (412) 396-6271  
Fax: (412) 396-4764  
Email: paige@duq3.duq.edu

**Treasurer**

James A. Heintz  
University of Connecticut  
Department of Accounting U-41A  
School of Business Administration  
368 Fairfield Road  
Storrs, CT 06269-2041  
Phone: (806) 486-3018  
Fax: (806) 486-4838  
Email: acctadm6@uconnvm.uconn.edu

**Newsletter**

David Donnelly  
Kansas State University  
Department of Accounting  
College of Business  
Calvin Hall  
Manhattan, KS 66506  
Phone: (785) 532-6164  
Fax: (785) 532-5959  
Email: dvdon@ksu.edu

**At-Large Board Members**

Thomas Frecka (Exp. 8/99)  
University of Notre Dame  
Department of Accountancy  
College of Business Administration  
Notre Dame, IN 46566  
Phone: (219) 631-8395  
Fax: (219) 631-5255  
Email: Thomas.J.Frecka.1@nd.edu

Alan Attaway (Exp 8/98)  
University of Louisville  
School of Accountancy  
College of Business  
and Public Administration  
Louisville, KY 40292  
Phone: (502) 852-4812  
Fax: (502) 852-5847  
Email: anattaol@ulkyvm.louisville.edu

Frances Ayres (Exp. 8/99)  
University of Oklahoma  
School of Accounting  
College of Business Administration  
306 E. Brooks #200  
Norman, OK 73019-0450  
Phone: (405) 325-4221  
Fax: (405) 325-7348  
Email: fayres@ou.edu

Karen Pincus (Exp. 8/98)  
University of Arkansas  
Department of Accounting  
College of Business  
Fayetteville, AR 72701  
Phone: (501) 575-6119  
Fax: (501) 575-7687  
Email: kpincus@comp.uark.edu

Bernie Milano (Exp. 8/98)  
KPMG Peat Marwick LLP  
Three Chestnut Ridge Road  
Montvale, NJ 07645-0435  
Phone: (201) 307-7000  
Fax: (201) 307-7333  
Email: bmilano@kpmg.com

Allen A. Boston (Exp. 8/99)  
Ernst & Young LLP  
1285 Avenue of the Americas  
New York, NY 10019  
Phone: (212) 773-3470  
Fax: (212) 773-5176  
Email: allen.boston@ey.com

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## ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP 1997-98 OFFICERS AND BOARD MEMBERS

(Continued from page 7)

### Mid-Atlantic

E. Kent St. Pierre, Vice President  
University of Delaware  
Department of Accounting  
College of Business and Economics  
Newark, DE 19716  
Phone: (302) 831-1793  
Fax: (302) 831-6750  
Email: kent.stpierre@mvs.udel.edu

Dahli Gray, Vice President-Elect  
Morgan State University  
Department of Accounting and Finance  
Graves School of Business  
and Management  
Cold Spring Land and Hillen Road  
Baltimore, MD 21251  
Phone: (410) 319-3445  
Fax: (410) 319-3721

### Midwest

Thomas R. Weirich, Vice President  
Central Michigan University  
School of Accounting  
College of Business Administration  
Mount Pleasant, MI 48859  
Phone: (517) 774-3314  
Fax: (517) 774-2372  
Email: thomas.r.weirich@cmich.edu

James Moon, Vice President-Elect  
Illinois State University  
Department of Accounting  
College of Business  
Normal, IL 61790-5520  
Phone: (309) 438-7651  
Fax: (309) 438-8431  
Email: jemoon@rs6000.cmp.ilstu.edu

### Northeast

Victor S. Pastena, Vice President  
SUNY at Buffalo  
Department of Accounting and Law  
School of Management Center  
Jacobs Management Center  
Buffalo, NY 14260-4000  
Phone: (716) 645-3274  
Fax: (716) 645-3823  
Email: pastena@acsu.buffalo.edu

### Regional Coordinators

Steven Lilien, Vice President-Elect  
CUNY-Baruch College  
Department of Accounting E-0723  
School of Business  
and Public Administration  
New York, NY 10010  
Phone: (212) 802-6420  
Fax: (212) 802-6423  
Email: slilien@newton.baruch.cuny.edu

### Ohio

William J. Cenker, Vice President  
John Carroll University  
Department of Accountancy  
School of Business  
20700 North Park Boulevard  
Cleveland, OH 44118  
Phone: (216) 397-4299  
Fax: (216) 397-3063  
Email: wcenker@jcvaxa.jcu.edu

Mostafa Sarhan, Vice President-Elect  
University of Akron  
School of Accountancy  
College of Business Administration  
Akron, Ohio 44325-4802  
Phone: (216) 972-6986  
Fax: (216) 972-6588  
Email: msarhan@uakron.edu

### Southeast

Ronald L. Clark, Vice President  
Auburn University  
School of Accountancy  
College of Business  
415 West Magnolia Avenue  
Auburn, AL 36849-5247  
Phone: (334) 844-6221  
Fax: (334) 844-4016  
Email: rclark@business.auburn.edu

J. Larry Hagler, Vice President-Elect  
East Carolina University  
Department of Accounting  
School of Business  
Greenville, NC 27858-4353  
Phone: (919) 328-6055  
Fax: (919) 328-4091  
Email: aohagler@ecuvvm.cis.ecu.edu

### Southwest

Thomas J. Phillips, Jr., Vice President  
Louisiana Tech University  
School of Professional Accountancy  
College of Administration  
and Business  
Ruston, LA 71272-0001  
Phone: (318) 257-2822  
Fax: (318) 257-4253  
Email: phillips@cab.latech.edu

Jesse Dillard, Vice President-Elect  
University of New Mexico  
Area of Accounting  
R O Anderson School of Management  
University of New Mexico  
Albuquerque, NM 87131  
Phone: (505) 277-3207  
Fax: (505) 277-7108  
Email: dillard@anderson.unm.edu

### Western

Clifford R. Skousen, Vice President  
Utah State University  
School of Accountancy  
College of Business  
Logan, UT 84322-3540  
Phone: (801) 797-2331  
Fax: (801) 797-1475  
Email: cskousen@b202.usu.edu

Mary Beth Armstrong,  
Vice President-Elect  
California Polytechnic State  
University  
Accounting Area  
College of Business  
San Luis Obispo, CA 93407  
Phone: (805) 756-2084  
Fax: (805) 756-1473  
Email: marmstro@calpoly.edu



## 1997-98 COMMITTEES

### Accounting Accreditation

Keith Stanga, Chair  
University of Tennessee  
Department of Accounting and Business Law  
College of Business Administration  
916 Volunteer Boulevard  
Knoxville, TN 37996-0560  
Phone: (423) 974-1758  
Fax: (423) 974-4631  
Email: kstanga@utk.edu

### Other members

George Krull, *Grant Thornton-Chicago, IL*  
Doug Snowball, *University of Florida*  
Cliff Skousen, *Utah State University*  
Jim Heintz, *University of Connecticut*

### Administrative Support

Alexander Gabbin, Chair  
James Madison University  
School of Accounting  
College of Business  
Harrisonburg, VA 22807  
Phone: (540) 568-3093  
Fax: (540) 368-3299  
Email: gabbinal@mu.edu

### Other members

Ralph Byington, *Georgia Southern University*  
Gerald Smith, *University of Northern Iowa*  
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Fax: (217) 244-0902  
Email: abailey@commerce.cba.uiuc.edu

Katherine Schipper, Co-Chair  
University of Chicago  
Graduate School of Business  
1101 East 58th Street  
Chicago, IL 60637-1561  
Phone (773) 702-7281  
Fax: (773) 702-0458  
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Manhattan, KS 66506  
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Fax: (785) 532-5959  
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Phone: (513) 529-6126  
Fax: (513) 529-4740  
Email: arlingbp@muohio.edu

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Email: cskousen@b202.usu.edu

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School of Accountancy  
and Information Systems  
Marriott School of Management  
540 TNRB  
Provo, UT 84602  
Phone: (801) 378-3154  
Fax: (801) 378-5933  
Email: william\_albrecht@byu.edu

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1251 Avenue of the Americas  
New York, NY 10020  
Phone (212) 596-7000  
Fax: (212) 790-6620  
Email: larry.scott@pricewaterhouse.com

Russell M. Barefield, Co-Chair  
University of Georgia  
Tull School of Accounting  
College of Business Administration  
Athens, GA 30602-6252  
Phone: (706) 542-3602  
Fax: (706) 542-7196  
Email: rbarefield@cbacc.cba.uga.edu

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Case Western Reserve University  
Department of Accountancy  
Weatherhead School of Management  
Cleveland, OH 44106-7235  
Phone: (216) 368-5479  
Fax: (216) 368-4776  
Email: drc3@po.cwru.edu

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University of Arkansas  
Department of Accounting  
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Fayetteville, AR 72701  
Phone: (501) 575-6119  
Fax: (501) 575-7687  
Email: kpincus@comp.uark.edu

Tom Frecka, Co-Chair  
University of Notre Dame  
Department of Accountancy  
College of Business Administration  
PO Box 399  
Notre Dame, IN 46556-0399  
Phone: (219) 631-8395  
Fax: (219) 631-5255  
Email: frecka@nd.edu

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John Gardner, Chair  
Oakland University  
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Phone: (810) 370-3286  
Fax: (810) 370-4275  
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### **Editors:**

**Tony Tinker**, Baruch College, City University of New York  
Email: tonytinker@msn.com or atibb@cunyvm.cuny.edu

**David Cooper**, University of Alberta  
Email: dcooper@gpu.srv.ualberta.ca

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## NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

### *College/University*

California State University, Fresno  
Kansas State University  
University of Memphis  
Florida State University  
Texas Tech University  
St. Cloud State University  
East Carolina University  
Golden Gate University  
University of Texas at Tyler  
California State University, Chico  
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### *Department Chairperson/School Director*

Robert M. Harper  
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Craig J. Langstraat  
Thomas Schaefer  
Dwayne Dowell  
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Edwin Doty  
Paul P. Hoppe  
Len Weld  
Valery Milliron  
Martha M. Eining  
Adel M. Novin

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:

David P. Donnelly  
Kansas State University  
Department of Accounting  
109 Calvin Hall  
Manhattan, KS 66506

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Name of New Administrator: \_\_\_\_\_  
Title: \_\_\_\_\_  
School: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Email Address: \_\_\_\_\_

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