

Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 25, No. 2, Fall/Winter 2001

INSIDE

Minutes of Board of Governors' Special Meeting 4-27-01	2
Minutes of Board of Governors' Meeting 8-12-01	3
APLG 2002 Seminar Program	4
New Chairpersons' Seminar Program	5
Moving From Department Chair to Faculty	6
The Ph.D. Project	7
2001-2002 Officers, Board Members, and Committee Chairs	10
New Administrators of Accounting Program	12

Spring/Summer Newsletter Deadline

The deadline for material to be included in the Spring/Summer 2002 issue of the newsletter is Friday, March 22, 2002. 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:

Gregory A. Carnes
Department of Accountancy
College of Business
Northern Illinois University
DeKalb, Illinois 60115-2854

Accounting Programs Leadership Group
A Group of the American Accounting Association
Published Biannually
American Accounting Association
5717 Bessie Drive
Sarasota, FL 34233-2399

President's Message

Like all those who have preceded me, I am honored to have been selected to serve as the president of APLG. In my opinion and, I think, in the opinion of most people who have become involved in APLG activities, the APLG is one of the gems within the American Accounting Association (AAA).

I can still remember my thoughts when I first became a head of department or, in my case, dean of the Leventhal School of Accounting at USC. The task seemed overwhelming. I had never prepared to be an administrator. All my academic life I had worried almost exclusively about getting my papers published and improving my teaching. Now I was faced with improving our curricula, staffing courses, raising money, recruiting students, getting other faculty members promoted, and supervising a staff, among other things. In one incident that happened not too long after I assumed my new position, two of our secretaries were in the lobby of our accounting building physically slugging each other. I wasn't prepared for this!

Among the best things I did was to join the APLG. I'll always remember sitting at my first APLG meeting and hanging on every speaker's every word while I was taking a lot of notes. That meeting, and actually every APLG meeting that I've attended since, and I haven't missed any, were really valuable. So were the informal meetings where I was able to discuss common problems with other accounting department heads. There is really no good substitute. Any accounting department chair or program head who is not taking advantage of what the APLG has to offer is really missing something.

I have found that the APLG is also one of the best-run parts of AAA. This is perhaps understandable because it is run by people whose careers have drifted into administration, prob-



Ken Merchant

ably because of some kind of natural selection process. So being president of APLG is relatively easy. People like Jim Heintz, Keith Stanga, Russ Barefield, and Dave Campbell, and others who preceded them as APLG presidents, and others who have served in important officer and committee positions, have everything well organized.

Because we're not facing any immediate crises or hot issues, I want to focus much of our attention this year on our strategic plan.

The APLG has a well-structured strategic plan but, because of the rapid changes facing accounting education, it needs some updating. For example, distance learning, information technology offerings, new competition in our markets both from for-profit institutions and other universities, and declining enrollments were not as prominent in our thinking when the last strategic plan was prepared. We cannot have the luxury of thinking strategically only every five years or so.

In particular, we need to distinguish more clearly our mission and activities from those of other, related organizations. For example:

1. The AAA had been taking the lead with regard to program and school benchmarking, an activity that the APLG might have led. But now the AAA has dropped their effort because AACSB International is moving heavily into the benchmarking arena. We need to ensure that accounting department and program administrators' needs are being satisfied in this area.
2. The Federation of Schools of Accountancy (FSA) has focused considerable attention on 150-hour programs. What should be the role of APLG in this area? Should we cede this issue to FSA? (Probably not.)

(continued on page 5)

Accounting Programs Leadership Group

Minutes of Special Meeting of the Board of Governors

April 27, 2001 — Chicago, Illinois

Attending: Dana Ellis (Arthur Andersen LLP), Finley Graves, Jim Heintz, Steve Limberg, Linda Marquis, Ken Merchant, Craig Polhemus (AAA), Jamie Pratt, Jane Rubin (AACSB), Jack Ruhl, Bea Sanders (AICPA).

Absent: Helen Gernon, Ellen Glazerman, Jack Kramer, Tom Schaefer, Keith Stanga.

The special meeting of the Board of Governors began at 10:10 a.m. on Friday, April 27, 2001 at the American Airlines Admirals' Club at O'Hare International Airport in Chicago with President-elect Ken Merchant facilitating.

Jim Heintz began by thanking Ellen Glazerman and the Ernst & Young Foundation for arranging and paying for lunch and the meeting room at the American Airlines' Admirals' Club. He then clarified the reason for the special meeting, which was to identify the APLG's niche *vis a vis* other organizations such as the AAA, AACSB, and AICPA. The identified niche must reflect the APLG's strategic plan; thus, there is a need to review the strategic plan. Ken Merchant added that in 1993 and 1998 there had been APLG strategic planning sessions but the resulting documents were now outdated, and in any case those documents did not prioritize strategies and the associated actions.

The first step was to draft a mission statement for APLG. Participants provided examples of the responsibilities assumed by the AAA, AACSB, and AICPA as a way of identifying the APLG's niche and its mission.

The possible mission statement "To attract, develop, and support accounting program leaders" was discussed. After considerable effort, the group agreed on the following mission statement:

To promote excellence in accounting program leadership.

Next, Ken Merchant asked for a general list of accounting program stakeholders. These include: employers, faculty, students, university administrators, other organizations (such as AAA, etc.), regulators, society, alumni, and donors.

There was a discussion of the concepts of development and support. Bea Sanders suggested that support is getting input from outside stakeholders. She added that it was unwise to isolate accounting program leaders from what is occurring in the environment. Craig Polhemus asked if development referred to developing leaders or develop-

ing the external environment. Steve Limberg noted that there is a difference between advocacy with a particular group, such as AACSB, and merely obtaining information from that group. He felt that APLG interests should be expressed to other organizations such as the AAA, AACSB, and AICPA. Jane Rubin said that if AACSB received a letter from APLG it would carry more weight than a letter received from an individual chairperson.

Participants articulated three goals that follow from the above stated APLG mission statement. These goals are to:

1. Attract individuals to the role of accounting program leader.
2. Develop accounting program leaders.
3. Support accounting program leaders.

Having articulated these goals, participants then provided actions associated with the goals, and identified top priority actions for each goal. Top priority actions are marked with an asterisk in the lists below.

Attract individuals to the role of accounting program leader.

Actions:

1. Identify future leaders.
2. Invite and encourage future leaders to attend APLG events such as the annual seminar.
3. Hold a special session at the APLG annual seminar for future leaders.
4. Identify qualities of leaders.
5. Make the chairperson's job better.
6. Share tips on recruiting chairs.
7. Maintain a list of chairpersons willing to allow a future leader to "shadow" them and learn more about the chair's role.

There was extensive discussion of these actions. Linda Marquis suggested that the special session for future leaders could be included with the New Chairpersons' Program at the annual seminar. Finley Graves thought that a panel discussion at regional meetings would be more effective than having such a session at the annual seminar.

Develop accounting program leaders.

Participants listed a number of dimensions of developing accounting program leaders. They categorized development into development of faculty, development of external constituents, and development of accounting programs. Developing faculty includes recruiting top-quality faculty and establishing an environment conducive to quality teaching, research, and service. Fac-

ulty development also means motivating faculty to do their best and maintaining a collegial atmosphere.

Developing external constituents includes fund-raising and working with advisory councils. Relationships with employers are very important and development of these relationships is critical.

Program development occurs at the undergraduate, master's, and doctoral levels. Ken Merchant divided program development into program input, program process, and program development. Program input refers to recruitment of students, while program process is the actual education of students. Program placement means placement of students with employers, and program assessment refers to assessment of input, process, and placement.

Participants then compiled a list of actions associated with all aspects of development.

Actions:

1. Continue to hold annual seminar.
2. Bring together schools of similar interests at the annual seminar to discuss common problems and opportunities.
3. Sponsor development activities at regional AAA meetings.
4. Continue to produce the Handbook for Accounting Administrators.
5. Continue to publish the newsletter and maintain the APLG web site.
6. Profile "great chairs" in the newsletter.
7. Videotape presentations at annual seminar for distribution to those unable to attend.

Support accounting program leaders.

Extensive discussion followed with regard to profiling "great chairs" or even having an annual AAA award recognizing an outstanding program leader. Jane Rubin asked what the purpose of an annual award would be. Ken Merchant felt that the process of selecting an annual award winner or "great chair" could easily become a political one. Craig Polhemus wondered if the AAA Executive Committee would allocate space for another award presentation at the AAA Annual Meeting.

Participants listed two aspects of supporting accounting program leaders. The first is representing the views of accounting program leaders among constituents,

(continued on page 5)

Accounting Programs Leadership Group

Minutes of Board of Governors' Meeting

August 12, 2001 — Atlanta, Georgia

Attending: Mark Chain, Dana Ellis, Helen Gernon, Finley Graves, Jim Heintz, Dick Kochanek, Steve Limberg, Linda Marquis, Ken Merchant, Kate Mooney, Phil Reckers, Jack Ruhl, Tom Schaefer, and Keith Stanga.

Absent: Ellen Glazerman, Jack Kramer, Jane Mutchler, and Jamie Pratt.

The Board meeting began at 10:07 AM on Sunday, August 12, 2001 at the Hilton Hotel with President Jim Heintz presiding.

2002 Annual Meeting Location

Dee Strahan reported that the 2002 APLG Annual Meeting would be held February 2-5. The locations being considered are Austin, Texas as the Board's first choice and Sante Fe, New Mexico as our second choice. The Austin properties being considered are the Hyatt, Omni, Steven F. Austin Hotel, and the Driscoll Hotel.

Minutes

The minutes of the Board of Governors meeting held in Fort Lauderdale, Florida on February 2001 were discussed and approved.

The minutes of the special Board of Governors meeting held in Chicago on April 27, 2001 to discuss the strategic plan were approved.

Treasurer's Report

Linda Marquis presented a Treasurer's Report dated June 30, 2001. The cash balance of \$84,877.42 is healthy and this year we broke even.

At the Fall 2000 Board of Governor's meeting, Linda reported that APLG membership numbers were down by 10% from last year. As Linda explored this further she discovered that there are problems at AAA headquarters in Florida with tracking members who do not automatically pay their dues with the AAA Annual Meeting registration fee. The Board agreed that AAA headquarters should monitor APLG dues and membership. The following solution was recommended: Compare the member list from 1999 to the current list of members; then send a dues notice to anyone who does not appear on our current list.

Linda reported that our dues are up so our tracking efforts are paying off.

We are successfully decreasing our cash increase.

Administrative Support Committee

The Board of Governors developed the

following charge for the Committee at its November 2000 meeting in Kansas City: (1) to review and update the APLG's *Accounting Administrator's Handbook*, (2) to develop a new section for the *Handbook* (or, alternatively, a new document) that might provide advice for program leaders leaving administration and returning to faculty status, and (3) to approach Craig Polhemus and Tracey Sutherland at the AAA about developing a benchmarking instrument for program leaders distinct from the AAA's benchmarking instrument for accounting programs.

Finley Graves reported for the Administrative Support Committee that the revision of the APLG's *Administrator's Handbook* was for all practical purposes complete. Bob Smith of the University of Southern Mississippi had undertaken the task and would have the revision available in the next few weeks. Finley Graves and Pete Dillaway had approached Tracey Sutherland about the development of a benchmarking instrument for accounting program leaders separate from the AAA accounting programs' benchmarking instrument. Finley Graves had also spoken to Bill Pallett at the IDEA Center at Kansas State University. (The IDEA Center worked with Tracey Sutherland to develop the AAA's benchmarking instrument.) Both had encouraged Finley and Pete to await the publication of the new programs' benchmarking instrument. They believed it would obviate the need of an instrument for program leaders. Finley and Pete had also taken note of the survey of accounting program leaders that was administered just prior to the APLG annual meeting in February. Finley and Pete concluded that a separate instrument was unnecessary, especially if the survey continues to be administered. Finally, Finley stated that he and Ron Heufner had identified three accounting program leaders who had recently stepped down from their administrative duties. They had planned for these three individuals to write essays on how to manage the transition from program leader to faculty. In the meantime, however, one had left the country and one had been pressed into administrative service again. Before approaching others to write the essays, Finley asked that the outlet for the essays be clearly identified. A discussion ensued in which the Board agreed that the essays would appear in the

APLG Newsletter. The possibility that they might also appear in the APLG's *Administrator's Handbook* was left open, and the Board asked Finley Graves to approach the editor of *Issues in Accounting Education* about the possibility of the contributors writing an article for that journal. The Board also identified several administrators who had recently made the transition who might be interested in writing such an essay.

Faculty Development Committee

Jim Heintz reported for Mo Sarhan. Ken Merchant decided that the APLG does not need to continue this committee.

Newsletter

Jack Ruhl will continue as editor of our newsletter for at least one more year and perhaps longer. If Jack does not continue, he has agreed to identify his successor. The fall newsletter will include information about the annual meeting and the officers for 2001-2002. Future newsletters may include articles on the following topics: how to connect with students coming out of the KPMG Ph.D. Project, increasing faculty diversity, hiring faculty with limited resources, why aspire to being a program leader, and life after stepping down as department head. Jack will continue to decide which calls for papers and conference announcements to publish. Jack continues to do a great job with our newsletter and as the APLG photographer. Thanks for the good work, Jack!

Benchmarking Discussion

Tracey Sutherland from the AAA and Bill Pallett and Amy Gross from the Idea Center asked if they could be on the program of the APLG annual meeting to promote the AAA Benchmarking Project. The Board decided that this is an acceptable topic for the annual meeting. Phil Reckers will decide when and what kind of program we will have on benchmarking.

At 12:20 PM, Jim Heintz stepped down as President of APLG and Ken Merchant stepped up. Lunch was served which included pieces of delicious southern pecan pie.

Given that our meeting was scheduled to end at 1:00 PM, Ken Merchant sped through the remaining topics on the agenda.

The 2001-2002 budget was approved. The APLG officers are listed in the AAA Directory.

(continued on page 5)

Accounting Programs Leadership Group 2002 Seminar

Seizing Market Opportunities for Advancement of Accounting Programs
Omni Austin Hotel Downtown — Austin, Texas — February 3–5, 2002

Sunday, February 3

8:00 AM–NOON **APLG NEW CHAIRPERSON'S PROGRAM**
See page 5 of this newsletter.

AFTERNOON WORKSHOPS for all attendees:

1:00–1:50 PM **ERP Systems and Their Place in the Accounting Curriculum**
Julie David, Associate Professor,
Arizona State University

2:00–2:50 PM **Database Applications and Data Driven Decision Making in the Accounting Curriculum**
Faye Borthick, Professor, Georgia State University

3:00–3:50 PM **Data Mining Technology and Applications: What is it and should I care?**
Ajay Vinze, Professor, Arizona State University

4:00–4:50 PM **The Evolving CPA Examination**
Jan Williams, Dean, University of Tennessee
Julie David, Associate Professor, Arizona State University

Monday, February 4

7:00–8:00 AM **REGISTRATION**

7:00–8:00 AM **CONTINENTAL BREAKFAST**

8:15–8:30 AM **WELCOME**
Ken Merchant, APLG President

8:30–9:45 AM **AACSB Pilot Project and Initial Experiences**
Keith Stanga, University of Tennessee
(Experimental Project Participant)
Finley Graves, Kansas State University
(AACSB Review Team for Villanova)

9:45–10:45 AM **Recruiting Undergraduate Accounting Students**
Dick Kochanek, University of Connecticut
Ken Sinclair, Lehigh University

10:45–11:00 AM **BREAK**

11:00 AM–NOON **Enhancing the Undergraduate Experience (a.k.a., Retaining Undergraduate Accounting Students)**
Marty Louder, Texas A&M University
Bart Hartman, St. Joseph's University

12:00–1:30 PM **LUNCH**

1:30–2:30 PM **CONCURRENT SESSIONS**

A. AACSB Standards for Professional Interaction: Operational Issues
Bob Keith, University of South Florida
Alan Attaway, University of Louisville

B. Developing Optimal Internship and Placement Programs
Austin Dailey, Texas A&M University
Cliff Skousen, Utah State University

C. Fund-Raising: Two Approaches Leveraging an Access® Database: Fund-Raising and Internship Placement
Howard Godfrey, University of North Carolina at Charlotte

Raising Fund-Raising Activities to a Priority Endeavor

Ron Kucic, University of Denver

BREAK

CONCURRENT SESSIONS

A. Using Benchmark Data for Strategic Planning

Linda Marquis, University of Northern Kentucky

Finley Graves, Kansas State University

Kent St. Pierre, University of Delaware

B. Adding a Consulting Course to the Accounting Curriculum

Ron Hueffner, University of Buffalo

C. Professional Advisory Board Do's and Don'ts

Gerald Smith, University of Northern Iowa

Jane Mutchler, Georgia State University

BREAK

CONCURRENT SESSIONS

A. Graduate Program Options:

AMBA

Bill Davidson, University of St. Thomas

Master's Degrees with Technology Emphasis

Philip Reckers, Arizona State University

B. Using Benchmark Data for Strategic Planning

Linda Marquis, University of Northern Kentucky

Finley Graves, Kansas State University

Kent St. Pierre, University of Delaware

C. Fund-Raising: Two Approaches Leveraging an Access Database: Fund-Raising and Internship Placement

Howard Godfrey, University of North Carolina at Charlotte

Raising Fund-Raising Activities to a Priority Endeavor

Ron Kucic, University of Denver

DINNER on your own

2:30–2:40 PM

2:40–3:40 PM

3:40–3:50 PM

3:50–4:50 PM

Tuesday, February 5

8:00–9:50 AM **Professional Development I: Conflict Management and Negotiating**
Arthur Andersen

9:50–10:00 AM **BREAK**

10:00–11:45 AM **Professional Development II: Enhancing Self**
Arthur Andersen

11:45 AM–NOON **FINAL COMMENTS**
Ken Merchant, APLG President

Minutes of Special Meeting of the Board of Governors

(continued from page 2)

and the second is elevating the status of accounting program leaders.

Actions:

1. Have a liaison with related organizations (e.g., AAA, AACSB, AICPA) and other AAA sections.
2. Market the role of chairperson at the annual doctoral consortium, new faculty consortium, or in an article in a AAA publication.
3. Have a liaison with the AAA benchmarking project.
4. Survey the scope of authority of chairpersons, such as fund-raising, faculty hiring, etc.
5. Survey the compensation of chairpersons.
6. Establish a "great chair" award.
7. Compile a resource list for chairs to include names of helpful people and useful articles.

Dana Ellis pointed out that chairpersons are held in very high regard by Big 5 and other accounting professionals. He added that the professionals' point of contact with students is the chairperson.

Linda Marquis presented a budget report indicating that in spite of lower attendance at the annual seminar, APLG should break even financially for the year.

Jim Heintz expressed his gratitude to the following individuals who, although not

members of the Board, attended the meeting: Dana Ellis, Craig Polhemus, Jane Rubin, Bea Sanders.

As there was no further business to discuss, the meeting was adjourned at 3:50 p.m.

Minutes of Board of Governors' Meeting

(continued from page 3)

Update on 2002 Annual Meeting

Phil Reckers has a number of topics identified. The Board encouraged him to include a program on personal development as we have in the past. Mark Chain and Dana Ellis will be contacted to see if someone in their firm can do an effective talk on conflict resolution.

Update on 2002 New Chair's Forum

Dick Kochanek reported that the Forum is in great shape. He passed out a prospective program and has already identified the program speakers.

APLG Mission and Strategies

This topic will be the focus of the November APLG Board of Governors' Meeting at the Chicago airport.

Sites for Future APLG Annual Meetings

Linda Marquis, as President elect, will suggest sites for the 2003 annual meeting.

The 2001 Board of Governors' meeting was adjourned at 1:05 PM.

President's Message

(continued from page 1)

3. The AICPA is greatly concerned about the decline in the supply of new accountants and has put programs in place to try to attract students to the accounting major. We accounting administrators have similar concerns, and some of us have taken some actions. But to date, I think it's safe to say, the efforts have not been well coordinated.
4. And while AACSB controls the accreditation process, we accounting administrators should play a role in shaping both the accreditation standards and their implementation. Are we currently playing the right role(s)?

These are just examples. The APLG also needs to stay aware of *and shape* what other organizations, such as AICPA, Beta Alpha Psi, IMA, FEI, and IIA, are doing.

We can't do everything ourselves, so we need to think carefully about where we invest our limited resources, and we need to exert leverage to affect what others are doing and might do on our behalf. We have begun the strategic planning discussions, and they will continue this year.

In closing, I'd like to encourage all accounting administrators to take advantage of what the APLG has to offer. At a minimum, come to our annual seminar in early February. It will be held in Austin, TX. Phil Reckers and his committee have planned an excellent two-day program designed for both department chairs and program heads. We'd particularly like you to bring along someone else from your school, someone who would make a good department or program administrator in the future. Most schools need to build more administrative depth, and this seminar is a good way of building someone's skills in advance of the time when they are needed.

In addition, Dick Kochanek and his committee have put together an excellent half-day seminar designed for new accounting administrators. This takes place just prior to the main program.

We also welcome the involvement of more administrators in our activities. Linda Marquis, our president-elect, will soon be forming committees and task forces for next year. If you are interested in getting more involved with the APLG, please email your interest to Linda at marquis@nku.edu.

See you in Austin.

—Ken Merchant
President, APLG

New Chairperson's Seminar Program Sunday, February 3, 2002

7:15-8:00 AM	CONTINENTAL BREAKFAST
8:00-8:05 AM	WELCOME
8:05-9:30 AM	Advice to New Chairs: Strategies for Success and Mistakes to Avoid Helen Gernon, University of Oregon Jane Mutchler, Georgia State University Tom Schaefer, University of Notre Dame Ken Winter, University of Wisconsin-LaCrosse
9:30-9:45 AM	BREAK
9:45-10:30 AM	Guiding Faculty through the Annual Merit Review and Promotion/Tenure Process: Two Perspectives Dick Kochanek, University of Connecticut Kate Mooney, St. Cloud State University
10:30-11:15 AM	Technology/Distance Learning: Visions of the Future Phil Reckers, Arizona State University
11:15 AM – NOON	Effective Fund-Raising and Alumni Relationships Steve Limberg, The University of Texas at Austin Jamie Pratt, Indiana University

2002 NEW CHAIRPERSONS' PROGRAM COMMITTEE

Dick Kochanek, University of Connecticut, Chair
Kate Mooney, St. Cloud State University
Jane Mutchler, Georgia State University

Moving from Department Chair to Faculty

by David P. Donnelly

I was once told that the two best days in the life of a boat owner are the day the boat is bought and the day it is sold. This is a lot like administration. The best days in the life of someone serving as an accounting department chair are often the first and the last. You enter the position with hopes of building consensus among the faculty, improving the quality of your program, and building relations with external constituents. The challenges are invigorating. At the same time you work to maintain your research activities while fulfilling the responsibilities of your new position and continuing to teach a reduced load. Quickly you realize resources are too few and job demands are too great. The demands of the administrative position rapidly consume your day, your week, and even your weekend. This is not to say that there are not rewards for serving as a department chair. You feel the satisfaction of leading your department's efforts for curriculum, scholarship, and resource improvement. Through the experience you gain an insight into the budgetary/resource limitations of the university, you see the varied contributions being made by other faculty in the department, and most important, you gain an appreciation for the freedom and flexibility enjoyed by faculty. I believe this experience makes you a better faculty member when you step down from administration. However, the experience does not come without costs.

Three years ago I stepped down from department head and returned to a full-time faculty position. My administrative term had extended almost ten years. My university and college support for administrative functions is minimal. This requires administrators to devote the vast majority of their time to administrative responsibilities and the bare minimum to faculty responsibilities of teaching and research. This is a model common to the majority of universities. The model results in administrators with minimal teaching loads and little research productivity. In this type of environment, the return to a full-time faculty position can be challenging. Based on my experience I can provide a few suggestions that should make the transition from administration to faculty more successful and enjoyable.

Develop a Transition Plan

Becoming part of the faculty requires a dramatic change in how you use your time. Your contribution to departmental goals will again be measured by teaching, research, and service. Depending on the length of your administrative term, this reassignment of responsibilities may be more difficult than expected and your ease of transition depends on how well you plan for these new demands.

A successful transition begins with recognition of your deficiencies and a thoughtful plan on how to address them. As part of your retirement from administration negotiate a two-year period for transition. During this period:

- Keep teaching loads at a minimum, with no more than one new prep in any academic year. Today's curriculum development and new educational pedagogies are requiring additional time for preparation, grading, and student interaction. Don't underestimate the time demands of each new preparation.
- Allow plenty of time for the development of a research program. If your research activities were minimal during your administrative term, accept that it will be two to three years before you begin developing a research record commensurate with your new position. During this period your performance should be evaluated on your progress in developing a research program rather than your publication record. Use this time to get immersed in your research interest, to get current with the literature, and to redevelop contacts in the area.
- Stay off committees. Because of your experience, you will be asked to serve on a variety of university and college committees. Though worthwhile, these committees are often extremely time-consuming and will keep you from devoting sufficient time to your other responsibilities.

Give Up Administration

A second, but equally important, require-

ment for a successful transition is the ability to give up administration. This sounds easy but it isn't. You have served as the administrative chair for several years and have initiated programs that you consider both successful and important to achieving the goals of the department. You have an ownership in these programs that is not easy to relinquish. Your transition to faculty will never be complete until you give up your administrative mindset and allow the new chair to completely take over the administrative activities. This does not mean that you are not available for advice, information, and support. However, there is a clear difference between providing solicited advice and unsolicited influence.

There are some things you can do to limit your administrative attention. Do not retain any administrative files. Organize all files associated with ongoing issues and review them with the new chair during her/his first week on the job. Make sure you spend your time in your faculty office and not the departmental office and, if possible, select a faculty office some distance from it. Some faculty will continue to come to you for administrative issues. Make sure to remind them you are no longer the chair and that they need to take that up with the new chair. Most importantly, get immersed in your faculty responsibilities. You won't have time for administrative issues.

Dave Donnelly is a Professor of Accounting at Kansas State University.

BECOME AN APLG MEMBER!

The mission of the Accounting Programs Leadership Group is to stimulate excellence in accounting education through outstanding leadership of accounting programs. APLG members include directors and chairpersons of accounting programs, as well as individuals who anticipate they may assume such positions.

If you are not a member of the Accounting Programs Leadership Group, it is easy to become one.

Annual dues are only \$50. Mail this application form along with your check or credit card information to:

American Accounting Association
5717 Bessie Drive
Sarasota, FL 34233-2399

Name: _____

School: _____

Address: _____

Email Address: _____

Credit Card Number: _____ Expiration Date: _____

2001 American Accounting Association Annual Meeting Snapshots



Steve Limberg, University of Texas, Mark Chain, Deloitte & Touche Foundation, and Ken Merchant, University of Southern California, at Board of Governors' meeting



Phil Reckers, Arizona State University, discusses plans for the 2002 Annual Seminar



Dick Kochanek, University of Connecticut, and Kate Mooney, St. Cloud State University at Board of Governors' meeting



During a concurrent session Ruth Epps, Virginia Commonwealth University, Finley Graves, Kansas State University, and Dick Kochanek, University of Connecticut, discuss ways to increase enrollments in accounting programs

Invitation to Austin in February

The 2002 APLG Midyear Seminar will be held February 3–5 in Austin, Texas. With a 68-degree average temperature and 300 days of annual sunshine, Austin is a great place to visit in February. It is 236 miles from the Mexican border and located within 200 miles of San Antonio, Houston, and Dallas. It is the fourth most visited city in Texas, with more than 16 million visitors annually. Austin is a clean-air city. Smoking is prohibited in buildings open to the public.

The meeting site in Austin will be the Omni Austin Hotel Downtown, 700 San Jacinto at 8th Street. A limited number of rooms have been reserved at \$139 per night, single or double. For reservations under the APLG room block, call the hotel at (512) 476-3700 and identify yourself as being with the 2002 Accounting Programs Leadership Group. Reservations must be secured by one night's deposit or guaranteed with a credit card. Cancellations must be received 48 hours prior to scheduled arrival. The deadline for room reservations is January 7, 2002.

Super Shuttle Austin provides transportation services to/from the Austin Bergstrom International Airport. For reservations or questions regarding this service please call (512) 258-3826.

SPECIAL AIR FARES

Association Travel Concepts (ATC) has been selected as the official travel agency for this meeting. Discounts have been negotiated with Delta Air Lines and United Air Lines to bring you special airfares. Some restrictions may apply. ATC will also search for the lowest available fare on ANY airline serving the meeting location. ATC is available for reservations from 9:00 AM until 9:00 PM, EST, Monday through Friday. ATC may be reached at: (800) 278-1140.

You may also call your own travel agency or the airlines directly and refer to the following ID numbers:

Delta: (800) 241-6760; ID #DMN182284A

United: (800) 521-4041; ID #556EG



CALL FOR PAPERS **ADVANCES IN ACCOUNTING** Volume 19

ADVANCES IN ACCOUNTING is a research journal providing academics and practitioners with a forum in which to address current and emerging issues in accounting. Manuscripts may embrace any research methodology and examine any accounting-related subject. All manuscripts are blind reviewed by two members of the editorial board. The results of initial reviews normally will be reported to the authors within 10–12 weeks from the date of manuscript submission.

Editorial correspondence pertaining to manuscripts should be sent to the editor. A \$50 submission fee is required.

Philip M. Reckers, Editor
School of Accountancy & Information Management
College of Business
Arizona State University
Tempe, AZ 85287-3606

Associate Editors of *ADVANCES IN ACCOUNTING* include:

Lynn Rees
Division of Accounting
Mays College of Business
Texas A&M University
College Station
TX 77843-4353

Stacey Whitecotton
School of Accountancy
& Info. Mgmt.
College of Business
Arizona State University
Tempe, Arizona 85287-3606

Loren Margheim
Faculty of Accounting
College of Business Admin.
University of San Diego
San Diego, CA 92110

Richard Morton
Department of Accounting
Florida State University
College of Business
Tallahassee, FL 32306-1110

The editor and associate editors are pleased to discuss with authors any questions regarding the editorial policy or procedures of the journal.

The Ph.D. Project—Promoting Diversity in the Classroom

by Ola M. Smith



The Ph.D. Project was formed in 1994 by a group of academic and corporate representatives who came together to develop a strategy to address the dearth of minority representatives in the business world. Since research had linked increased minority enrollment with the presence of minority faculty, the group's immediate mission was to attract more minorities to careers as business professors, and as a result substantially increase minority student representation in the nation's business schools. Specifically, the Ph.D. Project's mission is to recruit and support African-Americans, Hispanic-Americans, and Native-Americans in business doctoral programs. Through the efforts of the Ph.D. Project, the number of minority business school faculty has nearly doubled (from 294 to 543) in fewer than nine years. In addition, there are over 400 Ph.D. Project students presently enrolled in doctoral programs. Remarkably, the Ph.D. Project has become the largest source of American-born business doctoral students.

This outstanding achievement is a product of a broad coalition of support that includes the KPMG Foundation as the primary sponsor, along with universities, major corporations, and other academic organizations as co-sponsors. The Ph.D. Project specifically targets high-achieving minorities that have been successful in business careers. According to Bernard J. (Bernie) Milano, the executive director of the KPMG Foundation, this success is based on a multi-faceted approach:

- **Marketing** – The founders of the Project realized that they faced a major marketing problem. Most minorities are not aware of the opportunities to obtain a Ph.D. To address this issue, an intense marketing campaign is undertaken each year. The campaign involves direct mailings, extensive advertisements in key publications, and maintaining a web site. In addition, the Ph.D. Project receives coverage in many newspapers, television, and radio programs.
- **Preparation** – Each year in November, a conference is held where promising candidates are given information about Ph.D. programs. They are informed of the process of getting a Ph.D. and the associated benefits and risks. Representatives of leading corporations and Ph.D.-granting institutions also attend to encourage candidates to get the degree, and to provide information on individual doctoral programs.
- **Doctoral Student Associations (DSAs)** – To sustain a high level of commitment and a sense of connection among the minority doctoral students, the Ph.D. Project supports five nationwide networking organizations for minorities pursuing doctoral degrees in accounting, finance, information systems, management, and marketing. Many students identify the DSA network as a critical factor in obtaining their Ph.D.

According to Mr. Milano, the greatest indicator of the success of the Ph.D. Project has been its extremely high retention rate: 95 percent of all Ph.D. Project students complete their programs. However, the success of this effort extends beyond the achievements of the doctoral students. Diversity in academia benefits everyone. Minority professors have made substantial and notable contributions to research and service. In the classroom, these professors serve as role models for all students. Minority students are encouraged and feel more personally connected to an institution when they see a professor with whom they share a common background. Students who are not minorities receive a more enriched educational experience where diversity is valued and they discover that they can learn from anyone. Thus, all students are more prepared for the global diverse environment of today's business world.

When asked about the future of the Ph.D. Project, Mr. Milano said, "We're going to keep going! The Doctoral Student Associations get bigger every year. This is our ninth conference, and it will be the biggest class ever. We have over 1,100 applicants to the November conference, of which we will invite 550 to attend." He went on to add that the budget for the conference has grown from \$400,000 to \$1,700,000. The KPMG Foundation provides \$800,000 toward the conference along with doctoral scholarships for 86 students at \$10,000 per year. This commitment is good news, given that fewer than five percent of business school professors are minorities.

An excellent way for a school to get involved with the Ph.D. Project is to become a sponsor. Ph.D. Project students and others recognize sponsors as being supportive of the Ph.D. Project mission. Sponsors receive directories of all five doctoral student associations. The directories enable a sponsoring school to contact potential job candidates. Furthermore, at a sponsor's request, the Ph.D. Project will forward notices of available positions to its members. Sponsors that are also doctoral-granting institutions may send a representative to the November conference. The fee to become a sponsor is \$1,500.

Personally, the Ph.D. Project has had a dramatic impact on my career. My original career choice was to become a teacher. However, because of my academic achievements, my high school counselor directed me to become an accountant or an engineer. While I thoroughly enjoyed a rewarding career that included receiving an accounting degree, an M.B.A., and becoming a CPA, I never lost my desire for knowledge and teaching. I'm thankful to the Ph.D. Project for enabling me to achieve my early ambition, and simultaneously use skills acquired in my accounting and business careers.

Ola Smith is an Assistant Professor of Accountancy at Western Michigan University in Kalamazoo.

Accounting Programs Leadership Group

2001–2002 Officers, Board Members, and Committee Chairs

President and

AAA Council Representative

Ken Merchant
Accounting Faculty
Leventhal School of Accounting
University of Southern California
Los Angeles, CA 90089-1421
Phone: (213) 740-4841
Fax: (213) 747-2815
Email: kmerchant@marshall.usc.edu

Past President

James A. Heintz
Accounting & Information Systems
School of Business
University of Kansas
Lawrence, KS 66045-2003
Phone: (785) 864-4568
Fax: (785) 864-5328
Email: jheintz@ku.edu

President Elect

Linda M. Marquis
Department of Accountancy
College of Business
Northern Kentucky University
Highland Heights, KY 41099-0502
Phone: (606) 572-6526
Fax: (606) 572-6177
Email: marquis@nku.edu

Vice President—Accreditation

Philip M. J. Reckers
School of Accountancy and
Information Management
College of Business
Arizona State University
Tempe, AZ 85287-3606
Phone: (480) 965-2283
Fax: (480) 965-8392
Email: Philip.reckers@asu.edu

Secretary

Helen Gernon
Department of Accounting
Lundquist College of Business
University of Oregon
Eugene, OR 97403-1208
Phone: (541) 346-5127
Fax: (541) 346-3341
Email: heleng@oregon.uoregon.edu

Treasurer

Kate Mooney
Department of Accounting
College of Business
St. Cloud State University
Saint Cloud, MN 56301-4498
Phone: (320) 255-4987
Fax: 320) 255-3986
Email: kate@stcloudstate.edu

At-Large and Other Board Members

Dana Ellis
Arthur Andersen LLP
33 W. Monroe St.
Route Code 13154
Chicago, IL 60603
Phone: (312) 507-5318
Fax: (312) 507-4059
Email: dana.r.ellis@us.arthurandersen.com

Dick Kochanek
Department of Accounting
School of Business Admin
University of Connecticut
368 Fairfield Road
Storrs, CT 06269-2041
Phone: (860) 486-2864
Fax: (860) 486-4838
Email: dickk@uconn.edu

Finley Graves
Department of Accounting
College of Business
Kansas State University
109 Calvin Hall
Manhattan, KS 66506-0502
Phone: (785) 532-6184
Fax: (785) 532-5959
Email: fgraves@ksu.edu

Jane Mutchler
School of Accountancy
J. Mack Robinson College of Business
Georgia State University
35 Broad Street, 5th Floor
Atlanta, GA 30302-4050
Phone: (404) 463-9334
Fax: (404) 651-1033
Email: jmutchler@gsu.edu

Mark Chain
Deloitte & Touche LLP
Ten Westport Road
PO Box 820
Wilton, CT 06897-0820
Phone: (203) 761-3334
Fax: (203) 834-2200
Email: mchain@deloitte.com

Tom Schaefer
University of Notre Dame
Department of Accountancy
102D College of Business
Notre Dame, IN 46556-5646
Phone: (219) 631-9095
Fax: (219) 631-5255
Email: schaefer.12@nd.edu

Committee Chairpersons

Accreditation

Philip M. J. Reckers
School of Accountancy and
Information Management
Arizona State University
Tempe, AZ 85287-3606
Phone: (480) 965-2283
Fax: (480) 965-8392
Email: Philip.reckers@asu.edu

Administrative Support

Finley Graves
Department of Accounting
College of Business
Kansas State University
109 Calvin Hall
Manhattan, KS 66506-0502
Phone: (785) 532-6184
Fax: (785) 532-5959
Email: fgraves@ksu.edu

Annual Seminar

Philip M. J. Reckers
School of Accountancy and Information
Management
Arizona State University
Tempe, AZ 85287-3606
Phone: (480) 965-2283
Fax: (480) 965-8392
Email: Philip.reckers@asu.edu

Committee Chairpersons (continued)

Nominations

James A. Heintz
Accounting & Information Systems
School of Business
University of Kansas
Lawrence, KS 66045-2003
Phone: (785) 864-4568
Fax: (785) 864-5328
Email: jheintz@ku.edu

New Chairpersons

Dick Kochanek
Department of Accounting
School of Business Admin
University of Connecticut
368 Fairfield Road
Storrs, CT 06269-2041
Phone: (860) 486-2864
Fax: (860) 486-4838
Email: dickk@uconn.edu

Newsletter

Jack Ruhl
Department of Accountancy
College of Business
Western Michigan University
Kalamazoo, MI 49008-3805
Phone: (616) 387-5209
Fax: (616) 387-5710
Email: jack.ruhl@wmich.edu

Regional Coordinators

2002-2003

Mid-Atlantic

Mary Dove Myers
Accounting Department
John L. Grove College of Business
Shippensburg University
Shippensburg, PA 17257-2299
Phone: (717) 477-1436
Fax: (717) 477-4073
Email: mdmyer@ship.edu

Midwest

James E. Moon
Department of Accounting
College of Business
Illinois State University
2200 North and School Streets
Normal, IL 61790-5520
Phone: (309) 438-7651
Fax: (309) 438-8431
Email: jemoon@ilstu.edu

Northeast

Saeed J. Roohani
Accounting Department
College of Business
Bryant College
Smithfield, RI 02917-1284
Phone: (401) 232-6168
Fax: (401) 232-6319
Email: sroohani@bryant.edu

Ohio

Timothy Schultz
Tiffin University
155 Miami Street
Tiffin, OH 44883
Phone: (419) 448-3320
Fax: (419) 447-9605
Email: tschultz@tiffin.edu

Southeast

Ruth Epps
Department of Accounting
School of Business
Virginia Commonwealth University
Richmond, VA 23284-4000
Phone: (804) 828-1608
Fax: (804) 828-8884
Email: rwepps@vcu.edu

Southwest

Richard Pitre
Department of Accounting
Jones School of Business
Texas Southern University
Houston, TX 77004
Phone: (713) 313-7717
Fax: (713) 313-7722
Email: pitre_rx@tsu.edu

Western

Judith A. Ramaglia
Department of Accounting
School of Business Administration
Pacific Lutheran University
Tacoma, WA 98447-0001
Phone: (253) 535-7224
Fax: (253) 535-8723
Email: ramaglja@plu.edu

2001-2002

Mid-Atlantic

Donald Wygal
Department of Accounting
E. C. Robins School of Business
Rider University
Lawrenceville, NJ 08648-3099
Phone: (609) 895-5543
Fax: (609) 896-5304
Email: wygal@enigma.rider.edu

Midwest

Kate Mooney
Department of Accounting
College of Business
St. Cloud State University
Saint Cloud, MN 56301-4498
Phone: (320) 255-3038
Fax: (320) 203-6074
Email: kate@stcloudstate.edu

Northeast

Dick Kochanek
Department of Accounting
School of Business Administration
University of Connecticut
368 Fairfield Road
Storrs, CT 06269-2041
Phone: (860) 486-2864
Fax: (860) 486-4838
Email: dickk@uconn.edu

Ohio

Timothy Fogarty
Department of Accountancy
Weatherhead School of Mgt
Case Western Reserve University
Cleveland, OH 44106-7235
Phone: (216) 368-3938
Fax: (216) 368-4776
Email: tjf@po.cwru.edu

Southeast

W. Robert Smith
School of Accountancy and
Information Systems
University of Southern Mississippi
Box 5178
Hattiesburg, MS 39406-5178
Phone: (601) 266-4322
Fax: (601) 266-4642
Email: bob.Smith@usm.edu

Southwest

Mattie Porter
Accounting Faculty
School of Business & Public Adm
University of Houston-Clear Lake
Houston, TX 77058-1098
Phone: (281) 283-3163
Fax: (281) 283-3951
Email: porter@cl.uh.edu

Western

Andrew Barnett
School of Accountancy
College of Business Adm
San Diego State University
Phone: (281) 594-6347
Fax: (281) 594-3675
Email: abarnett@mail.sdsu.edu

NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

College/University	Department Chairperson/School Director
The University of Alabama	Robert W. Ingram
Ball State University	James. L. Schmutte
University of Central Arkansas	Keith E. Atkinson
Gallaudet University	William P. Sloboda
Georgia Southern University	J. Lowell Mooney
University of Kentucky	Thomas P. Howard
University of Louisiana at Lafayette	Harlan Etheridge
Marshall University	Loren A. Wenzel
University of Nebraska-Lincoln	Nancy J. Stara
Pittsburg State University	J. Russell Hardin
Villanova University	James P. Borden

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 APLG members to:

Gregory A. Carnes
Department of Accountancy
College of Business
Northern Illinois University
DeKalb, IL 60115-2854

Name of New Administrator: _____

Title: _____

School: _____

Address: _____

Email Address: _____

American Accounting Association

5717 Bessie Drive
Sarasota, FL 34233-2399
Printed in the USA