

NEWSLETTER:

Administrators of Accounting Programs

A Group of the American Accounting Association
5717 Bessie Drive, Sarasota, FL 33583

SPRING 1979

VOL. 3, NO. 2

To the Members of the Administrators of
Accounting Programs:

"AS I SEE IT"

The following information is intended to provide a brief progress report of AAP activity since September 1. The activities are the direct result of a great group of hard-working accounting administrators who are serving on AAP committees. I look forward to making a more complete report in Hawaii at the annual AAP business meeting. Hope to see you there.

Membership Picture — approximately 225 members as of February 1; increase of about 30 new members; membership committee (Larzette Hale, Chairperson) doing great job; please give them support.

Financial Status — currently solvent; revenues exceeding expenses; expect increase in fund balance for the year.

Chairperson's Seminar — held in Dallas on February 15-16; enrollment for single seminar up 20-25% from combined enrollments of two seminars last year; excellent program; special thanks to Alan Johnson, Chairman — program committee.

AACSB Resolution — AAP request to be observer on AACSB accounting accreditation planning committee turned down; asking for reconsideration of that decision; appears accreditation standards will not be forthcoming this Spring but probably by Spring of 1980; will try to keep membership posted on developments.

Data Base Project — Chuck Carpenter heading a committee to develop data base for benefit of AAP; progress being made; need membership input (see request in Fall/Winter Newsletter).

Membership Response Needed —
— to volunteer for committee work; contact Bill Markell;
— encourage voting for new officers and board members.

Future AAP Sessions at Regional Meetings — The Board of Governors is considering helping to coordinate an AAP session (perhaps a breakfast get together) at the regional AAA meetings; any comments or suggestions in this regard should be directed to Bill Markell, the President-elect.

FSA — The FSA is a matter not directly connected with AAP or the AAA, but which seems to be of interest to administrators of accounting programs; persons interested in information concerning the Federation of Schools of Accountancy may contact Don Kieso, Secretary of FSA, and request a "Fact Sheet" on the FSA, which is now available; membership applications will be accepted after membership guidelines are fully developed; all interested schools which can meet the membership guidelines as established will qualify for admission to FSA.

Sincerely,

K. Fred Skousen
President

REPORT OF NOMINATING COMMITTEE

As provided by the By-Laws, the 1978-79 Nominating Committee of the Administrators of Accounting Programs offers the following nominations for officers and board members for 1979-80:

Vice President

Clarence G. Avery
Central Florida University

Secretary

Charles J. Weiss
Seton Hall University

Treasurer

Joseph E. Mori
San Jose State University

Board Members — Two-year terms

E. J. DeMaris
North Texas State University

Spencer J. Martin
University of Rhode Island

Members of the Nominating Committee

Charles G. Carpenter
Miami University

John K. Simmons
University of Florida

Robert B. Sweeney
University of Alabama

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(Continued from Page 1)

Submitted by:

- Elton A. Devine
- Mohamed E. Moustafa
- John T. Wheeler
- K. Fred Skousen
- Doyle Z. Williams, Chairman

AAP MEETING SCHEDULED

The Business Session for the Administrators Section has been scheduled for Wednesday, August 22, right after the Annual Meeting.

SUMMARY OF MINUTES — BOARD OF GOVERNORS MEETING FEBRUARY 15, 1979

The second meeting of the 1978-79 Board of Governors was held on February 15, 1979 at the Sheraton-Dallas Hotel, Dallas, Texas.

Members Present: K. F. Skousen, W. Markell, S. E. Loeb, C. Avery, R. Zimmer, D. Kieso, T. Keller, D. Williams, R. Williamson.

Also present, Alan Johnson (Chairman of Chairperson's Seminar Committee).

The meeting was called to order at 8:40 a.m. by President Skousen.

President Skousen then called on Professor Williamson to give a Treasurer's report. Professor Williamson indicated that his report was the same as in the letter of January 25, 1979 sent to all members of the Board of Governors. That letter indicated the following:

**Cash Receipts and Disbursements
September 1 to December 31, 1978**

Receipts: Memberships		\$1000.00	
Disbursements: Board Meetings	\$679.83		
Newsletter	100.52		
Miscellaneous	148.15	928.48	
		<u>71.52</u>	
Increase in balance			71.52
Beginning balance			<u>9635.08</u>
Ending balance			<u><u>\$9706.60</u></u>

President Skousen then discussed the letter he had written to AACSB requesting that the AAP Group be permitted to have an observer at committee meetings relating to accreditation of accounting programs. He indicated that the AACSB had sent a negative reply to his request. He further indicated that he had written back to the AACSB expressing disappointment at AAP not being allowed to have an observer.

Next, President Skousen called on Professor Avery to give a report on his liaison committees.

Membership:

Professor Avery indicated that Professor Hale had done an outstanding job as Chairperson of the membership committee.

He also indicated the following:

**PROGRESS REPORT —
MEMBERSHIP COMMITTEE — AAPG**

Charge:

To encourage and solicit membership in the Administrators of Accounting Programs Group of the AAA.

Activities:

1. Application blank sent in a mailing to 317 non-members along with AAA Headquarters mailing in October 1978.
2. Article prepared for fall AAP NEWSLETTER which included an application blank.
3. A list of chairpersons arranged by AAA Regions was prepared and Committee members were assigned to various regions. Regional Chairmen are making personal contact with chairpersons in their region.
4. A new brochure was printed by AAA Headquarters for use in seeking additional memberships.
5. The fee for the February Seminar for Chairpersons was set at \$100 for members and \$125 for non-members. Non-members have the option of using \$25 of this fee toward the membership fee of \$50. This has already helped to increase membership.

Results:

1. At the beginning of the year, the Membership Committee set a goal of increasing the membership by 100 by the time of the annual meeting in Hawaii. Total membership has increased from 191 to 221.

Total number of chairpersons eligible for membership	508	
Members at the beginning of the year	<u>191</u>	
Non-members	317	191
New members Sept. — Dec., 1978	15	
Applications for membership received along with registration for Feb. Seminar (will be processed soon)	<u>15</u>	
Number toward 100 goal	30	<u>30</u>
Total present membership		<u>221</u>

Plans for the rest of year:

1. Regional chairmen will attend regional conferences and make an appeal for membership, as well as make personal contact with chairpersons in the various regions.
2. An article will be prepared for the Spring AAP NEWSLETTER (an application blank will be included).
3. The Committee Chairperson is making a special appeal to Chairpersons she knows who are not yet members of the AAPG. A follow-up appeal will be sent in March.
4. Distribute AAPG flyer at annual meeting in Hawaii

- Larzette G. Hale, Membership Committee Chairperson
- Charles T. Andrews Western
- Jerome V. Bennett Middle Atlantic
- Lowell Chapman Midwest

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AMERICAN ACCOUNTING ASSOCIATION COMMITTEE ON ACCOUNTING EDUCATION SYLLABUS PROJECT

Copies of the course syllabi* listed below and on the opposite side are available from the Association's office. Please indicate the number of syllabi you wish to order at \$1.00 each (discount of 30% for orders of ten or more in any combination) and send this form with your remittance to American Accounting Association, 5717 Bessie Drive, Sarasota, Florida 33583.

Name _____
Address _____

My order for a total of _____ syllabi is indicated below at \$1.00 each	\$ _____
Less 30% discount (if order totals 10 syllabi or more)	\$ _____
Total enclosed	\$ _____

Number	Description
_____	1. Accounting 5125, Auditing Principles and Procedures, University of Minnesota, R. E. Hamilton
_____	2. Accounting 380K.13, Introduction to Auditing-Independent, Internal Governmental, University of Texas, Austin, J. Robertson.
_____	3. Accounting 372, Advanced Auditing, University of Texas, Austin, J. Krogstad
_____	4. Accounting 383K, Studies in Auditing, University of Texas, Austin, M. Granof
_____	5. Accounting 382K.5, Computer Auditing, University of Texas, Austin, J. Robertson
_____	6. Accounting 417, International Accounting, University of Saskatchewan, W. John Brennan
_____	7. Accounting 574, International Dimensions of Accounting, L. R. Loschen
_____	8. ACF 416, Auditing, Auburn University, J. S. Worthington
_____	9. BADM 702, International Accounting, University of South Carolina, T. G. Evans
_____	10. B10.3335, International Financial Reporting & Communications, New York University, P. H. Aron
_____	11. Accounting, International Accounting, Mankato State University, F. Coglitore
_____	12. Business 424B, Auditing II, California State University, Los Angeles, J. C. Ray
_____	13. AC 807, International Accounting, Boston University (Brussels, Belgium), R. P. Franchino
_____	14. Accounting 540, International Accounting, University of Washington, G. Mueller
_____	15. Accounting 421, International Accounting, The Pennsylvania State University, L. H. Radebaugh
_____	16. Acct. 481, International Accounting, University of Notre Dame, N. G. Rueschhoff
_____	17. Accounting 424, International Accounting, Bowling Green University, E. C. Bomeli
_____	18. Accounting 521, International Accounting, Western Michigan University, David J. Boyd
_____	19. Accounting 703, Financial Accounting Theory, Tulane University, P. Hooper
_____	20. CIS 21, Basic Computer Concepts, Drake University, W. L. Pearce
_____	21. CIS 22, Introduction to Data Processing, Drake University, W. L. Pearce
_____	22. CIS 26, Elementary Statistics Applications and Associated Programming Packages, Drake University, W. L. Pearce
_____	23. CIS 27, Computer Languages-Fortran, Drake University, W. L. Pearce
_____	24. CIS 28, Computer Languages — Cobol, Drake University, W. L. Pearce
_____	25. 14.410, Societal Accounting, Massey University (New Zealand), M. J. R. Gaffkin
_____	26. Accounting 460, Accounting for Nonprofit Organizations, California State University, Long Beach, S. Bershire
_____	27. AC 352, Managerial Accounting, Boise State University, A. MacMillan

- _____ 28. Accounting 389.08, International Accounting, Illinois State University, D. Sands
- _____ 29. BA 211, Financial Accounting, Chemeketa Community College, Salem, Oregon,
W. David Brooks
- _____ 30. BA 213, Managerial Accounting, Chemeketa Community College, Salem, Oregon,
W. David Brooks
- _____ 31. Accounting 462, Computer Applications in Accounting and Auditing, University of Southern
California, M. Vasarhelyi
- _____ 32. Accounting 547, Accounting Systems and Data Processing, University of Southern California,
M. Vasarhelyi
- _____ 33. Accounting 445, Income Measurement Models and Asset Valuation Theory, University of
Calgary (Canada), R. B. Thakhar
- _____ 34. Bus. 407, Seminar in Accounting, College of William and Mary, R. Bloom
- _____ 35. Accounting 412, Advanced Accounting Problems, University of Nebraska at Omaha
- _____ 36. 41.840, Cost Accounting, Northeastern University, E. V. McIntyre
- _____ 37. Accounting 630T, Theory of Audit Evidence, University of Houston, R. L. Grinaker
- _____ 38. Accounting 5-130, Auditing and EDP, University of Minnesota, R. Weber
- _____ 39. Accounting 5-125, Auditing, University of Minnesota, M. J. Barrett
- _____ 40. Tentative Course on Historical Development of Accounting Thought, New York University,
R. Brief
- _____ 41. Model Accounting History Courses, University of Exeter, (England), R. H. Parker
- _____ 42. Accounting History Course Syllabus up to World War II, R. Mattessich and P. Jankowitsch
- _____ 43. Accounting 489, History of Accounting Theory, University of Illinois, V. Zimmerman
- _____ 44. Actg. 105, Accounting for Non Business Students, University of Illinois, Chicago Circle,
A. V. Robinson
- _____ 45. BUSA 213, Cost Accounting I, Lake Michigan (Community) College, Michigan, A. T. Pasek
- _____ 46. 50-380, Extractive Industries Accounting, University of Denver, H. Grove
- _____ 47. Accounting 493-D, Foundations of Equity Accounting, University of Illinois, O. Johnson
- _____ 48. Accounting 525, Cost Accounting, The Ohio State University, E. McCollough
- _____ 49. 90-472, Governmental Accounting, Carnegie-Mellon University, W. D. Haseman
- _____ 50. Commerce 554, Management of Information Systems (Information Choice), University of
British Columbia (Canada), J. Butterworth

*Appreciation is expressed to Professor Thomas J. Burns, The Ohio State University, and to other syllabus contributors for their assistance with the project.

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Dennis Gordon Ohio
 James T. Hood Southwest
 Bruce T. Kruse Midwest
 Gale E. Newell Midwest
 Ronald O. Niemeyer Southeast
 Mohamad Onsi Northeast

President Skousen noted that we are in need of someone from Canada for the membership committee.

Report on Continuing Education Committee

It was suggested that the next continuing education committee be given a "schedule-of-events" based on this year's experiences to help them plan for next year.

The Board then discussed other possible continuing education programs with which the AAP Group might become involved.

The Board then discussed the composition of the continuing education committee. President Skousen suggested the importance of having some

continuity on this committee. It was also suggested that the committee be expanded beyond its present level of three.

Next, the Board considered who, on the program, should be required to pay registration fees at future Chairperson's Seminars.

The following motion was made by Dean Keller and seconded by Professor Zimmer:

Resolved: Registrations fees only should be charged of individuals who are on the program if they are AAP Group members. Non-AAP members would not be charged.

The motion was passed unanimously.

President Skousen then called on professor Zimmer for his report.

Committee on Organization and By-laws

Professor Zimmer indicated that he had nothing to report relating to this committee.

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ELECTION BALLOT

NOTE: Only those who have paid their dues may vote. The ballot must be signed to be valid.

Ballots must be received by July 22, 1979 to be included in the tabulation. Ballots should be sent to:
Professor Stephen E. Loeb
College of Business and Management
University of Maryland
College Park, MD 20742

Place an X in the box to vote for the candidate or you may write in a candidate(s) and vote for them.

Vice President Clarence G. Avery (Central Florida University)

Secretary Charles J. Weiss (Seton Hall University)

Treasurer Joseph E. Mori (San Jose State University)

Board Members
2 years Spencer J. Martin (University of Rhode Island)
(vote for 2) E. J. DeMaris (North Texas State University)

Nominating Committee
(Vote for 3) Charles G. Carpenter (Miami University)
 John K. Simmons (University of Florida)
 Robert B. Sweeney (University of Alabama)

Signature _____

(Continued on Page 4)

Committee on Current Affairs

Professor Zimmer discussed this committee. The Board indicated that this committee should report on current events that are important to Chairpersons.

Next, President Skousen called on Professor Kieso for his report.

Data Base Committee

The committee chairman (Professor Carpenter) placed a note in the recent AAP newsletter asking members what kind of data they need.

Next, the Board noted that if data is collected, there is an important question of where it (the data) is to be maintained.

It was noted that Professors Mehl and Lammers wish to do their annual study and receive AAP financial support.

Motion: (Made by Professor Williams and seconded by Professor Zimmer).

The AAP will support Professors Mehl and Lammers up to \$500 for this year's study provided that:

- (1) The chairman of the Data Base Committee reviews and approves the collection instrument.
- (2) Copies of the results of the study are made available to AAP members at the annual AAP business meeting.
- (3) Copies are made available to AAP members requesting it by mail.

This motion relates to the 1978-79 year only. This motion amends the budget for the Data Base Committee.

The motion was passed unanimously.

Next, President Skousen called on Dean Keller for his report.

Dean Keller (reporting on the Committee on Research and Publications) noted:

- (1) Professor Martin has done a good job with the newsletter.
- (2) In the newsletter there was a call for topic suggestions for a monograph. The committee will meet to decide on a topic. The committee will then issue a call for papers. It is expected that the monograph will be a series of collected papers on the topic selected.
- (3) Due to timing problems, it is important that the committee have continuity.

The Board then discussed procedures for handling the monograph. A two step approach was suggested.

Step #1. Potential authors send proposals.

Step #2. The committee encourages an author to proceed.

Next, President Skousen called on Professor Williams for a report from the nominating committee.

Professor Williams reported the following nominations for 1979-80:

Vice President — Clarence Avery,
University of Central Florida
Secretary — Charles Weiss,
Seton Hall University

Treasurer — Joseph Mori,
San Jose State University
Board Member—2 years — Spencer J. Martin,
University of Rhode Island
Board Member—2 years — E. J. DeMaris,
North Texas State University
Nominating Committee — John K. Simmons,
University of Florida
Nominating Committee — Charles G. Carpenter,
Miami University
Nominating Committee — Robert B. Sweeney,
University of Alabama

Next, President Skousen indicated that in the future Board members in their report should consider financial aspects relating to their committee as well as content matters.

President Skousen then called on Professor Markell, who presented the following proposed committee structure and budget for 1979-80:

Administrators of Accounting Programs Group Tentative Committee Structure and Budget

Revenues:	225 members x \$50	\$11,250
Expenses:		
Committees		
Continuing Education	\$ 1,300	
Current Affairs		
Data Base	2,450	
Membership		
Nominations		
Organization and Bylaws		
Research — Publication for Monograph	2,500	
Board of Governors Meetings	2,800	
Newsletter Publication	1,500	
Other Committee related expenses	1,500	
Contingency	1,000	
Total Expenses		\$13,050

Next, the Board considered if regional AAP meetings were needed. The following suggestions were made for next year:

- (1) A committee should be set up with a person from each region on the committee. Each committee member should contact his or her regional program chairperson to see if AAP could or should set up a program at the regional meeting.
- (2) Board members should be available to go to regional meetings as needed.

Next, it was decided that the screening for technical sessions allocated to the AAP should be done by the Research Committee.

The meeting was adjourned at 12:17 p.m.

Respectfully submitted,

Stephen E. Loeb
Secretary, 1978-79

AAP — HAWAII PROGRAM

The AAP has been allotted two concurrent sessions. The times are Wednesday, August 22, 3:15-5:00 p.m. and Saturday, August 25, 8:45-10:15 a.m.

NEXT YEAR'S COMMITTEES

This is your organization and it needs your help. If you would like to serve, please drop me a note indicating which of the following committees you are interested in:

Membership Committee
Continuing Education
Current Affairs
Data Base
Committee on Nominations
Organization and Bylaws
Research and Publication
Committee on Relation with Regions

Thank you.
William Markell
President Elect
Department of Accounting
University of Delaware
Newark, DE 19711

REPORT ON SEMINAR FOR DEPARTMENT CHAIRPERSONS HELD FEBRUARY 15-16, 1979 IN DALLAS

All indicators reflect a successful event. This was the first chairperson seminar held on a national as opposed to a regional basis and seemed to be preferred by most of the 120 attendees. The program was delightful and informative. The topics provided for active interest and discussion. The speakers and panelists were well-prepared and stimulated much thought.

Those chairpersons who were not in attendance will definitely want to plan to participate next year.

Alan P. Johnson
Chairman, Program Committee

EDITOR'S NOTES

Included with this newsletter is a ballot that should be completed by AAP members and mailed to Professor Stephen E. Loeb at the address given. Thank you all for your helpful suggestions and news notes while I was editor.

Spencer J. Martin
University of Rhode Island
Kingston, RI 02881

CALL FOR PAPERS FOR AAP MONOGRAPH SERIES

The Committee on Research and Publications is accepting papers for consideration for AAP First

Monograph Series. Such papers will be reviewed and ranked by the Committee. Papers may be submitted by members of your department for consideration.

Papers should relate to accounting education or administration of accounting programs. Specific areas of interest would include, but not be limited to, faculty development, quality control measures for accounting education, continuing professional education, raising and using external funds, etc.

Please submit your completed papers to me by September 30, 1979.

Spencer J. Martin, Chairman
Committee on Research and Publications
Department of Accounting
University of Rhode Island
Kingston, RI 02881

UPDATE ON ACCREDITATION OF ACCOUNTING PROGRAMS

The AACSB sponsored Accounting Accreditation Planning Committee has held three meetings. The meetings have been conducted in a cordial, constructive atmosphere and progress on developing a set of accreditation standards has been made. However, it is much too early to report any specifics about any of the standards.

The committee is anxious to maintain its momentum. However, it concluded recently that it would be unwise to try to complete its assignment in time for the 1979 annual AACSB meeting. The present thinking favors less haste and a longer exposure period. Although no firm plans have been formulated, indications are that when the time is appropriate some kind of "public hearing" — open meeting will be announced.

The committee seems committed to focus on accrediting a variety of accounting programs rather than just graduate or undergraduate. And it continues to search for a feasible resolution of the question of accrediting programs at non-AACSB schools.

It seems likely that faculty standards will incorporate some weight for professional certification. The same comment applies to relevant recent nonacademic experience.

The matter of autonomy as it relates to accounting programs, how much of it is necessary or desirable, and whether this condition should be addressed in accreditation standards are issues that are not being ignored. Another question receiving attention is whether the standards should apply uniformly to all accounting programs or whether, for example, undergraduate programs require different standards than do graduate programs. Closely allied is whether accreditation can be limited to a single program in those instances where a university offers more than one kind of accounting program.

One final point — Is accounting accreditation a sure thing? No, but it seems more likely now compared to one year ago.

Herb Miller