

NEWSLETTER:

Administrators of Accounting Programs

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

SPRING 1981

VOL. 5, NO. 2

TO: The Members of the Administrators of Accounting Programs Group

All the people listed in my fall letter have been doing a terrific job – as always! I would have to say that this is the best organization in the world to be president of after all, all the members are themselves administrators.

The twin highlights of the year, of course, are the two seminars and, for me, the "Town Hall Meetings". I thoroughly enjoyed both of them and in my opinion, they were very fruitful. A summary of these is included in this newsletter. At least two of the suggestions have already been acted upon.

First Joe Mori is appointing regional chairmen in lieu of a national membership committee and second, a special committee has been formed to follow up on the suggestion that we provide a resource base for AACSB accreditation.

On a close vote (4-3) it was decided to continue our practice of holding two regional seminars rather than one national meeting. If you have thoughts concerning this issue please let us hear from you.

Finally, let me thank you for a great year. It has been a pleasure and an honor to serve! I hope to see you all in Chicago.

Sincerely,

Clarence G. Avery
President

AAP Meeting Scheduled

The business session for the Administrators Section has been scheduled for 8:30 to 10:15 a.m. on Thursday, August 6, 1981 in the Hyatt Regency.

The 1980-81 Board of Governors met on November 14, 1980 and February 23, 1981. The members and Secretary Charles Carpenter's summaries of activities by that group are as follows:

ADMINISTRATORS OF ACCOUNTING PROGRAMS

1980-81 Board of Governors

President

Clarence G. Avery
Department of Accountancy
University of Central Florida
Orlando, Florida 32816
305-275-2463 (office)
305-331-4862 (home)

Vice President

Joseph E. Mori
San Jose State University
Washington Square
San Jose, California 95192
408-277-3497 (office)
408-739-0882 (home)

Secretary

Charles G. Carpenter
Department of Accountancy
Miami University
Oxford, Ohio 45056
Liaison: Data Base Committee
513-529-7148 (office)
513-523-1151 (home)

Treasurer

Belverd (Bel) Needles, Jr.
De Paul University
School of Accountancy
Chicago, Illinois 60604
312-321-7820 (office)
312-493-1967 (home)

Board Members

Russell M. Barefield (1982)
University of Arizona
Department of Accounting
College of Business & Public Adm.
Tucson, Arizona 85621
Liaison: Research & Publications Committee
606-626-2146 (office)
602-297-9626 (home)

Harold M. Sollenberger (1982)
Michigan State University
Accounting and Financial Adm. Dept.
Graduate School of Business Adm.
East Lansing, Michigan 48824
Liaison: Membership Committee
517-355-3388 (office)
517-349-1862 (home)

(Continued →)

Spencer J. Martin (1981)
University of Rhode Island
College of Business Administration
Department of Accounting
Kingston, Rhode Island 02881
Liaison: Continuing Education Committee
Organization & By-laws Committee
401-792-2073 (office)
401-783-0873 (home)

Joseph DeMaris (1981)
North Texas State University
Department of Accounting & Information Systems
Denton, Texas 76203
Liaison: Current Affairs Committee
817-788-2311 (office)

Past President

William Markell
Department of Accounting
University of Delaware
Newark, Delaware 19711
302-738-2961 (office)
302-737-5473 (home)

**BOARD OF GOVERNORS
MINUTES OF MEETING,
FRIDAY, NOVEMBER 14, 1980
AT HOLIDAY INN WESTPORT,
ST. LOUIS, MISSOURI**

Attending: Clarence G. Avery, Joseph E. Mori, Charles G. Carpenter, William Markell, Joan Thompson for Russell Barefield, Harold M. Sollenberger, Tom Klammer for E. Joe DeMaris, James T. Hood (as chairperson of the seminar planning committee), and E. A. Devine (for the Data Base Committee).

AAP President Avery called the meeting to order at 4:05, following the conclusion of the AACSB Workshop on Accounting Accreditation.

The Board reviewed the budget for the forthcoming year which had been prepared by Professor Avery, and then began examining the proposed financial expenditures and committee charges.

For the Data Base Committee, it was concluded the AAP would continue for one year the relationship established last year with Professor Doyle Z. Williams of the University of Southern California for the continuance of the data base system, assuming Professor Williams continues to be interested. The amount of \$3,000 authorized last year was again authorized for the current year. Further, it was agreed the support (\$500) of the Mehl-Lammers study would be continued for this year only, with the understanding the Data Base Committee would examine ways in which the information collected in the Mehl-Lammers instrument could be incorporated into the Data Base system; the committee was asked to report to the Board of Governors at its February meeting. The Board further authorized \$100 for a conference call among the Data Base members in lieu of a committee meeting.

Turning to the Research and Publication Committee, the Board agreed to delete the charge to receive and review manuscripts for a possible education monograph series (for which no amount had been budgeted).

A full report of the membership committee was ex-

pected at the next meeting of the Board.

The Board received from Professor Sollenberger a report on "Approaches to Market-Based Salary Adjustments for Accounting Faculty", prepared by the 1979-1980 Committee on Current Affairs. The Board found the report to be well done, and authorized its reproduction and distribution to members of AAP. Not seeing immediately identifiable projects for the committee for the current year, the Board then acted to discontinue the committee.

The Board then considered a report from Professor Hood serving as the chairman of the planning committee for the chairperson seminars to be held January 22-23 at Sarasota and February 23-24 at Las Vegas. Professor Hood reported that the number of participants in the program is doubled from the previous year. The Board commended Professor Hood for his thorough planning and coordination of the program.

The Board moved to a review of the day's session on accounting accreditation sponsored by AACSB. Question was raised about the absence of formal representation on the Accounting Accreditation Committee of accounting administrators while in a parallel manner, the initial and continuing business accreditation committees of AACSB include (only) administrators of programs being reviewed (deans).

University of Washington Dean Kermit Hansen observed during the day's program that the Accounting Accreditation Committee was being restructured, with the suggestion the size of the committee would be substantially increased. In response to a question, he further reported the membership on AAC would be determined by the President of AACSB based upon nominations from NAA, FEI, AICPA, and AAA.

Additional concerns centered around the composition of the visitation panels for accounting and business program accreditation. Currently AACSB plans on school visits for accounting accreditation in conjunction with either initial or continuing business program accreditation. The panel of visitors would include two for accounting, and one to three for the other portions of the business program depending upon whether there is an initial or continuing accreditation and depending upon the complexity of the programs being examined. The *entire* panel would write the report on accounting accreditation and on business accreditation. The Board is concerned about non-accounting panel visitors participating in the accounting accreditation report preparation, especially where the non-accounting panel members are in a majority.

After some additional discussion on these and other related issues, it was decided AAP President Avery would contact Professor John Simmons of the University of Florida, currently serving on the Accounting Accreditation Committee in the chair vacated presently by Professor Lee Brummet, to ascertain how best the Administrators of Accounting Programs might best communicate to the AACSB, AICPA, and AAA its concerns on these matters.

The Board then discussed briefly how the level of regional involvement of accounting administrators might be improved including the use of concurrent sessions or special sessions for accounting administrators at regional meetings. Professor Mori will report back.

Finally, the Board determined it would meet again beginning with breakfast at 8:30 a.m. at the Las Vegas chairperson seminar on February 23rd. The Board adjourned at 5:10 p.m.

Respectfully submitted,

Charles G. Carpenter
Secretary

**MINUTES OF
BOARD OF GOVERNORS MEETING
ADMINISTRATORS OF ACCOUNTING
PROGRAMS
FEBRUARY 23, 1981**

The Board convened at 8:30 A.M. with President Clarence Avery presiding but with Russell Barefield (Arizona), Joan Thompson (Arizona), William Markell (Delaware) and Joseph Mori (California State at San Jose) attending in addition to the President and Secretary. Attendance was deemed insufficient to conduct business and following breakfast the group disbanded to meet again at 5:10 P.M. that day during a break in the Las Vegas chairperson seminar.

At that time, the meeting was called to order by Professor Avery with Professors Thompson (for Barefield), Markell, Mori, Belverd Needles (DePaul), DeMaris (North Texas State), and Carpenter; in addition there were James Hood (Northeast Louisiana) who served as the Chairman for the seminar and Harold Nix (Alaska) who serves as Chairman of the committee on Research and Publications.

Professor Avery provided welcome to all members. The minutes of the preceeding meeting held at the conclusion of the AACSB Accreditation Workshop in St. Louis were duly approved.

The Treasurer, Belverd Needles, reported that the group had expended relatively little of its resources in the time since the St. Louis meeting, with a balance of approximately \$14,000 remaining.

The board turned to a report by Charles Carpenter as the coordinating board member for the Data Base Committee. Concern had previously been expressed by the Board on the duplication between the Mehl/Lammers Questionnaire and the Data Base Project itself. Following lengthy discussion, including a report from the committee which was neutral, the board entertained a motion by Professor Mori seconded by Professor Markell to conclude support of the Mehl/Lammers Questionnaire this academic year, and in the future to incorporate these matters in the Data Base Questionnaire; the motion passed.

Professor Nix, as chairman of the Committee on Research and Publications, reported on the Call For Papers to be presented at the AAA meeting in Chicago in early August. He noted that the Call For Papers was going out currently. Consideration was also given to the possibility of having two concurrent sessions in Chicago, if the number of manuscripts submissions

were sufficient and of appropriate quality level.

Discussion then turned to the Chairperson seminars, with unanimity Jim Hood and his program committee had done an outstanding job.

Plans for 1981-1982 were discussed, with wide ranging views whether there should be a single seminar or two east/west locations. Some argued for a single meeting of a more national character, while others note the planning flexibility two alternate dates provide as well as the potential for reduced travel time and cost for some with the east/west format. There were suggestions also the Las Vegas' atmosphere was less than conducive for a professional meeting. Finally, Professor Needles moved with second by Professor DeMaris to hold two seminars in 1981-1982, the motion passing 4 to 3. The locations will be selected by Professor Mori.

The Board suggested seminar participants be queried as to possible improvements for next year.

Professor Markell next reported on the nominations, which are:

Vice President — President-Elect

Charles G. Carpenter, Miami University,
Oxford, Ohio

Treasurer

Gary A. Luoma, Georgia State University

Secretary

Gary E. White, Texas Tech University

Board Members (Continuing)

Harold M. Sollenberger, Michigan State
Russell M. Barefield, University of Arizona

Board Members (New)

Harold E. Wyman, University of Connecticut
Jerome V. Bennett, University of Richmond

Nominating Committee

E. A. (Dan) Devine, Eastern Michigan
University

Larzette G. Hale, Utah State University

Ronald J. Huefner, SUNY-Buffalo

Clarence G. Avery, Past President, Chairman
Joseph E. Mori, President

The report was accepted. In view of the nominee for Vice-President, the ballots are to be returned to Professor Markell.

Professor Mori, as President-Elect, expressed an interest in extending AAP on a regional basis in order to provide some mechanism for discussion of common problems and concerns. He is considering establishing regional chairmen to have responsibility for organizing regional AAA sessions, with AAP funding based upon regional membership size.

The results of the January seminar Town Meeting were discussed.

The Board closed on notice of its next meeting in Chicago.

Respectfully submitted,

C. G. Carpenter

Charles G. Carpenter
Secretary

AAP SEMINARS

Two very successful seminars were held this year, one in Sarasota in January, and the other in Las Vegas in February. James Hood, as chairperson and the seminar planning committee did an excellent job of putting together a program informative and interesting to anyone faced with administration of an accounting program.

JANUARY - FEBRUARY 1981 FORMAT

PROGRAM

THURSDAY, JANUARY 22 & MONDAY, FEBRUARY 23

10:30	EARLY BIRD REFRESHMENT
10:30-5:00	REGISTRATION
12:00-1:00	LUNCHEON
1:00-1:15	INTRODUCTION: James T. Hood, Seminar Chairman
1:15-2:30	MANAGING YOUR TIME AS AN ADMINISTRATOR William G. Callarman, Director, Management Institute, University of Central Florida
2:30-3:00	REFRESHMENT BREAK
3:00-5:00	OMNIBUS SESSION A. INTERNATIONALIZATION OF THE ACCOUNTING CURRICULUM Sarasota - S. Paul Garner Las Vegas - James F. Gaertner B. WHAT THE AAP DATA BASE CAN DO FOR YOU Sarasota - E. A. (Dan) Devine Las Vegas - Doyle Z. Williams C. UPDATE ON STATE CPA REQUIREMENTS FOR FIVE- YEAR PROGRAMS Sarasota - Robert J. West Las Vegas - Harold M. Sollenberger
6:00-7:00	RECEPTION
7:00-9:00	DINNER AND TOWN MEETING Clarence G. Avery, President, AAPG

FRIDAY, JANUARY 23 & TUESDAY, FEBRUARY 24

7:30-8:30	CONTINENTAL BREAKFAST
8:30-9:30	DEPARTMENTAL RETREATS Sarasota - Clarence G. Avery Thomas J. Burns Las Vegas - Charles T. Andrews E. Joe Demaris
9:30-10:00	REFRESHMENT BREAK
10:00-12:00	THE LAW AND ACADEMIC ADMINISTRATION Robert Simpson, Director, Center for Policy and Law in Education, University of Miami
12:00-1:15	LUNCHEON
1:15-4:00	CONCURRENT SESSIONS (Each presentation will last 1¼ hour and will be repeated at 2:45 so that participants may attend two of the following sessions): A. "DEPARTMENT" TO "SCHOOL" - WHAT'S IN A NAME? Belverd E. Needles, Jr. B. AACSB ACCOUNTING ACCREDITATION WORKSHOP AACSB Representative C. TEACHING EFFECTIVENESS - PREPARING NEW INSTRUCTORS FOR THE CLASSROOM James A. Hallam D. THE JOB OF THE ACCOUNTING ADMINISTRATOR Charles G. Carpenter
4:00	DEPARTURE

OBJECTIVES OF SEMINAR

- To provide an opportunity for accounting department chairpersons to have an exchange regarding common problems faced in their roles as administrators.
- To provide a program format which combines topics of current interest in accounting education and topics which will focus on increasing the operating efficiency of the participants.
- To provide an informal and varied atmosphere for discussion.

DESCRIPTION OF SESSIONS

Each session provided an opportunity for discussion of the topic under consideration. The following descriptions indicate the diversity of the subject matter covered.

Managing Your Time as an Administrator: Everything due yesterday? Need more hours in a day? How to make the best use of a scarce resource - time.

Internationalization of the Accounting Curriculum: AACSB requirements; expectations of examining committees.

What the AAP Data Base Can Do For You: What's included? What's available? How to obtain it.

Update on State CPA Requirements for Five-Year Programs: Are State Boards adopting higher standards which would require or encourage five-year degree programs? Structure of such programs.

Departmental Retreats: Need, purpose, topics, location, cost, scheduling. Pros and cons.

The Law and Academic Administration: Academic Decision-Making, Evaluation of Faculty, Academic Due Process, The Grievance Procedure, Rights of Non-Tenured Faculty, Administration of Special Projects, Affirmative Action, Title IX, Copyright Law and Plagiarism, Admission Standards, Student Advisement, Evaluation of Students, Grading, The Lesson Plan as a Contract.

"Department" To "School" - What's In A Name?: Justification of change, organizational structure, administration of programs and curricula, faculty involvement, research, external relations.

AACSB Accounting Accreditation Workshop: Standards, forms, procedures, dates, etc. - a report from the workshop held in St. Louis.

Teaching Effectiveness - Preparing New Instructors for the Classroom: Teaching assistants. Part-time instructors. Even full-time faculty?

The Job of the Accounting Administrator: The Chairperson's Role - A Part-Time Job????

PROGRAM MEMBERS

Charles T. Andrews, Chairman, Department of Accounting, California Polytechnic State University.

Clarence G. Avery, President, AAPG; Chairman, Department of Accountancy, University of Central Florida.

Thomas J. Burns, Chairman, Department of Accounting, Ohio State University.

William G. Callarman, Director of the Management Institute, University of Central Florida.

Charles G. Carpenter, Department of Accountancy, Miami University, Oxford, Ohio.

E. Joe Demaris, Chairman, Department of Accounting and Information Systems, North Texas State University.

E. A. (Dan) Devine, Chairman, Department of Accounting and Finance, Eastern Michigan University; Chairman, AAP Data Base Committee.

James F. Gaertner, Assistant Professor, University of Notre Dame; Chairman, Committee on Continuing Education, International Section, American Accounting Association.

S. Paul Garner, Dean Emeritus, University of Alabama; Chairman, Committee on Curriculum, International Section, American Accounting Association.

James A. Hallam, Chairman, Department of Accounting, Illinois State University.

James T. Hood, Chairman, Department of Accounting, Northeast Louisiana University.

Belverd E. Needles, Jr., Director, School of Accountancy, DePaul University.

Robert Simpson, Professor and Director, Center for Policy and Law in Education, University of Miami, Miami, Florida.

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Harold M. Sollenberger, Chairman, Department of Accounting and Financial Administration, Michigan State University.

Robert J. West, Chairman, Department of Accounting, University of South Florida.

Doyle Z. Williams, Dean, School of Accounting, University of Southern California; Director, AAP Data Base Project.

Each seminar was followed by a town meeting in which members were encouraged to bring up any topic of interest or concern. A summary of discussions at these meetings was prepared by Secretary Charles Carpenter.

SUMMARY OF TOWN HALL SESSIONS HELD AT THE SARASOTA AND LAS VEGAS SEMINARS

In each case, the session was chaired by AAP President Clarence Avery who was introduced by James Hood, the program coordinator. Following introductions of AAA officers in attendance, the meeting turned in each instance to matters of interest to those attending. The following attempts to summarize some of the thrust of these discussions and comments.

In both seminars, question was raised concerning the duplication between the Mehl/Lammers Survey and that of the Data Base project. Clarence reported on the examination of this matter by the Board of Governors. There were comments in the Sarasota meeting regarding the possible use of the data base information for local camp budget requests, with another individual commenting upon the existence of the Data Base project as a rationale for failure to respond to the multiplicity of questionnaires received by most. Further, there was discussion in Las Vegas concerning the substantial disparity between AACSB salary surveys and that of both the Data Base and Mehl/Lammers projects.

At the Las Vegas meeting in particular, there was substantial discussion regarding initial assistant professor salary levels, whether location in the country versus city school varied, and the matter of support for summer research and relocation costs.

There was some extended generalized discussion regarding accounting accreditation, including the AACSB meeting held in St. Louis in November. There was the suggestion that those heavily involved in program accreditation for a current academic year might somehow be used as a resource base by those who subsequently will be seeking AACSB accreditation.

At the meeting in Las Vegas, there was brief discussion concerning whether next year there should be one or two seminars and if so where. While one individual there suggested El Paso as a location, others commented favorably upon Las Vegas as having relatively in-expensive air flight fares.

There was some discussion, also, at both sessions of the role of AAP in the regional programs, with the suggestion that more needs to be done. There was a general sharing as to what had been done in one or two regions, to provide a mechanism for interaction among the chairmen. Joe Mori, the president-elect of AAP, expressed his interest in increasing the visibility of AAP on a regional basis.

In each case, the dialogue among the participants was wide-ranging and at times spirited.

Respectfully submitted,

C. G. Carpenter

Charles G. Carpenter, Secretary
Administrators of Accounting Programs

CGC:th

REPORT OF AAPG DATA BASE COMMITTEE THROUGH FEBRUARY 5, 1981

Although the Committee's charge for 1980-81 consisted of six formal items, the essence of the charge was to seek answers to the following questions.

1. Should the Data Base Project and other similar projects (e.g. the Mehl/Lammers study and the

AICPA study) continue to co-exist given that some duplication exists among them?

2. Are there additions or deletions that need to be made to the data collected?
3. Is the report prepared in an appropriate way (i.e., format, breakdown of subjects, etc.)?
4. Are there other changes, alterations, etc. that should be made in any area of the project?

To avoid the cost of a Committee meeting, the Committee members were polled by telephone to gain their input as well as input from other people who had expressed opinions to them about the Data Base Project. Following is a tabulation of that input:

1. The Data Base Project should continue at least one more year and probably beyond that point as it seems to be useful to our members. However, each Committee member expressed concern over the duplication that exists with the other reports (such as Mehl/Lammers and AICPA). The greatest amount of duplication seems to be with the Mehl/Lammers report, and it would seem to be appropriate to reach some agreement with Art and Lucille to either incorporate, in our report, those items they cover that we do not or incorporate in their report those items that we cover that they do not. The impression received from the "Town Meeting" held at the January, 1981, meeting of the AAPG in Sarasota was that this may be a sensitive issue requiring careful deliberation by the AAPG membership as a whole.

The duplication with the AICPA report does not appear to be great enough to require action in the near future. Jim McNeil of the AICPA has agreed that cooperation between our two organizations would be appropriate.

2. No specific additions or deletions were suggested but there, obviously, could be some if material from the other reports were incorporated in ours.
3. Some concern was expressed over the degree of breakdown of salaries. The respondent felt that certain ranges clustered to the extent that finer divisions would be more useful. This concern was discussed with Doyle Williams, and he agreed to examine the ranges prior to issuing the next report.
4. No problems or suggestions for change were mentioned as to other changes that might be needed.

If the Board has any questions concerning the Committee's activities up to this point or desires further elaboration on any item in the report, please feel free to call E. A. Devine at (313) 487-3320.

E. A. Devine

E. A. Devine, Chairman

1980-81 AAPG Data Base Committee:

Vincent Brenner
Charles Carpenter - Coordinating Board Member
Elton Devine - Chairman
Stephen Loeb
Doyle Williams - Director

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As a result of the Data Base Committee activities, a questionnaire for the second annual survey was recently sent out with the following comments:

To Fellow Accounting Administrators:

“In 1980, The Administrators of Accounting Programs (AAP) section of the American Accounting Association undertook a data collection process designed to provide useful information to accounting administrators. Enclosed is the questionnaire for the second annual survey.

The questionnaire has been developed to collect information on programs offered and their size; faculty doctoral and certification percentages; and faculty salaries. An overall analysis of results from all respondents will be provided to all respondents and non respondent AAP members. In addition, additional analysis will be available. For example, some departments might find useful analysis of responses from doctoral granting insititutions only, or AACSB accredited undergraduate and masters programs only, or merely 10 or more institutions as selected by the accounting administrator.

Considerable attention has been devoted also to developing a process which will protect the confidentiality of individual institutional data. Thus, for example, where an analysis of selected institutions is requested we have determined ten institutions selected appear designed to highlight data from a single institution.”

Hopefully, you have responded to the request. For further information contact:

AAP Data Base Project
School of Accounting
BRI Hall 306
University of Southern California
Los Angeles, California 90008

ACCREDITATION OF ACCOUNTING PROGRAMS

AACSB Standards and Interpretations for Accounting Programs are now available in the 1980-81 AACSB booklet. Copies are available by writing to:

AACSB
11500 Olive Street Road, Suite 142
St. Louis, Missouri 63141
Telephone: 314-872-8481

Dr. Wilton Anderson reported at the Las Vegas Seminar that there are about 30 accounting programs in the Self Study stage for accounting accreditation this year, and that approximately 6 to 8 of those will be professional schools of accountancy.

EDITOR'S NOTE

Included in this issue is a ballot that should be completed by AAP members and mailed to Professor Markell as indicated.

This is my last issue as editor of the Newsletter and I thank all of you who have been very helpful in my efforts. Your comments on the Newsletter and suggestions for improvement are always welcome.

Harold M. Nix
Department of Accounting
School of Business & Public Administration
University of Alaska, Anchorage
Anchorage, Alaska 99504

CHAIRPERSON

Are you a member of the Administrators of Accounting Program? If not, clip the application now and mail it in — we'll invoice you later.

APPLICATION FOR MEMBERSHIP — Mail To:

Administrators of Accounting Programs Group of the American Accounting Association
5717 Bessie Drive, Sarasota, Florida 33583

NAME _____

UNIVERSITY AFFILIATION _____

MAILING ADDRESS _____

TELEPHONE NUMBER _____ ANNUAL DUES: \$50.00

CHECK ENCLOSED _____ or SEND INVOICE TO _____

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 5, 1981 to be included in the tabulation.

Ballots should be sent to:

William Markell
Department of Accounting
University of Delaware
Newark, Delaware 19711

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: Charles G. Carpenter, Miami University, Oxford, Ohio
Secretary: Gary E. White, Texas Tech University
Treasurer: Gary A. Luoma, Georgia State University

- Board Members 2 years (vote for 2): Harold E. Wyman, University of Connecticut; Jerome V. Bennett, University of Richmond

- Nominating Committee (vote for 3): E. A. (Dan) Devine, Eastern Michigan University; Larzette G. Hale, Utah State University; Ronald J. Huefner, SUNY-Buffalo

Signature _____

American Accounting Association

5717 BESSIE DRIVE
SARASOTA, FLORIDA 33583

FIRST CLASS