

# NEWSLETTER:

## *Administrators of Accounting Programs*

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

SPRING-SUMMER 1985

VOL. 9, NO. 2

### PRESIDENT'S MESSAGE

The next important event for our membership is a chance to get together at the annual meeting of the American Accounting Association in Reno. The Administrators of Accounting Programs annual meeting will be in Reno on Sunday, August 18, at 4:00 P.M., to be followed by a wine and cheese reception. The AAPG has also scheduled a concurrent session, "Perspectives on Accreditation," for Tuesday, August 20, from 8:30-10:00 a.m. We hope to see you at both of these events.

The slate of nominees for officers and board positions appears elsewhere in this newsletter, along with your election ballot. Please complete the ballot and return it to our secretary, James R. Davis, Clemson University, as soon as possible. Suggestions for committee appointments and membership activities next year should be directed to Russ Petersen, University of Iowa, our president-elect. Russ will be making committee appointments prior to the Reno meeting, so if you have any ideas, get them to him soon.

Our 1985 seminar in Las Vegas had an attendance of 174, which was about equal to last year's combined attendance at Las Vegas and Orlando. Those of you who were there saw an excellent program, thanks to the hard work of the program committee, and I think they should be acknowledged here for their outstanding job. Our thanks go to: Fred Neumann, Chairman, University of Illinois; Mike Foran, Wichita State; Leonard Savoie, Notre Dame; Mel O'Connor, Michigan State; Bob Zimmer, Denver; Fred Choi, NYU; Dave Zau-meyer, Rutgers; and Larry Syck, University of Minnesota-Duluth.

Soon you will be receiving a mail ballot concerning amendments to our By-Laws. Amendments approved by the Board of Governors are submitted to the membership via a mail ballot. The amendments are adopted by an affirmative vote of the majority voting, so I urge you to vote on these amendments. A brief description of the amendments and why they are being proposed should help you.

We propose adding the "accounting accreditation process" to the areas of interest to the AAPG because we feel that the Group can and should do more in this area. We propose creating a membership that will permit members of professional accounting organizations to belong to the AAPG, which is currently limited to members from educational institutions. We feel that

there is a close correspondence between many of the interests of the AAPG and professional accountants and they have been very helpful in contributing to our professional development programs. We have also proposed that a member from this group be elected to the Board of Governors, because we feel this would be useful to the Board.

We propose a more specific method of determining dues. Current By-Laws say that dues shall be "approved by a majority vote of the membership" without specifying how this vote is to be conducted. We propose that dues be determined by a vote at the annual meeting. We propose adding seven Regional Vice Presidents to the Officers of the Group. This is in line with our desire to increase regional activities of the AAPG. I hope that you see the need for these amendments and indicate your support through the ballot.

The Regional Chairmen of the AAPG have been responsible for AAPG activities at this Spring's Regional American Accounting Association meetings and there was an AAPG event planned at each. As we move to a policy of one annual seminar we hope to simultaneously increase regional AAPG activities for those who cannot attend the annual seminar. Either I or Russ Petersen, the president-elect, attended each of the regional meetings to find out how we can strengthen regional activities. Russ and I want to thank the Regional Chairmen for the fine job they did in planning activities this year. Our thanks go to Bill Bentz, Oklahoma, Southwest Region; John Helmkamp, Indiana, Midwest Region; George Generas, Hartford, Northeast Region; Dan O'Mara, Villanova, Mid-Atlantic Region; Gary Previts, Case Western, Ohio Region; John Sperry, Virginia Commonwealth, Southeast Region; and Joe Schultz, Arizona State, Western Region.

The Board of Governors of AAPG has discussed next year's seminar during its meetings in Toronto in August, Atlanta in November, and Las Vegas in February, and received many suggestions concerning where next year's seminar should be held. Many members feel that Las Vegas should be the permanent site, because it has been very popular. This year's 174 attendees was a record for Las Vegas, but this could have been because there was no alternative.

Other members feel that Las Vegas is not an appropriate site, or that they are tired of returning to the same spot each year. These members want another location. The Board of Governors, in trying to satisfy the desires of all members, felt that we should try a different

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**PRESIDENT'S MESSAGE**

*(Continued from page 1)*

location en route to a policy of rotating the meeting. Accordingly, at the meeting in Las Vegas, the Board announced Orlando as the location of next year's meeting. Since then, we have received both congratulations and condemnations to the extent that it is hard to judge what the membership wants. Therefore, we have polled the membership on that issue. The results are presented elsewhere in the Newsletter.

You should have received the latest edition of the Accounting Data Base. It has even more information this year. Let me remind you of the special analyses that can be performed for a minimum of seven institutions free to respondents, and at \$20 per analysis for non-respondent members.

We feel that a significant improvement in the Data Base can be obtained with a better response rate. Last year we mailed 600 inquiries and had a response rate slightly above 50 percent. Next year we are going to have the Data Base Committee help in a follow-up to increase the response rate. You can help by making sure that information from your institution is supplied next year. Also, if you have any suggestions for Data Base additions or deletions, please forward them to Joe DeMaris at North Texas State.

Have a very pleasant summer. I look forward to seeing you in Reno in August.

Sincerely,

Harold E. Wyman  
President

**NOMINEES FOR OFFICE  
1985-86  
ADMINISTRATORS OF ACCOUNTING PROGRAMS  
AMERICAN ACCOUNTING ASSOCIATION**

Board of Governors

1984-85

1985-86

President	Harold Wyman, University of Connecticut	Russell Petersen, University of Iowa
Vice President and President-elect	Russell Petersen, University of Iowa	*Robert Schlosser, Rutgers University
Secretary	James Davis, Clemson University	*Fred Neumann, University of Illinois
Treasurer	Jacob B. Paperman, Wright State University	*William Bentz, University of Oklahoma
Board Members (2-year term)	James Hallam, Illinois State University Robert Rogow, Auburn University Robert Schlosser, Rutgers University Robert Sweeney, Memphis State University	James Hallam, Illinois State University *Richard Visse, Portland State University ** _____
Past President	Gary White, Texas Tech University	*John Sperry, Virginia Commonwealth Univ. Harold Wyman, University of Connecticut
<hr/>		
Nominating Committee	Patrick Delaney, Northern Illinois University James Modisette, University of Arkansas Hadley Schaefer, University of Florida Harold Wyman, University of Connecticut Gary White, Chairman	*Michael Foran, Wichita State University *Robert Rogow, Auburn University *James Davis, Clemson University Russell Petersen, University of Iowa Harold Wyman, Chairman

\*Approved nominee for 1985-86.

\*\*If Bob Schlosser is elected to the position of Vice President, he will vacate his remaining term of one year on the Board. President Petersen will appoint a replacement to complete the term.

## 1985-86 ELECTION BALLOT

Please vote for each nominated candidate, or write in the candidate of your choice.

### Nominees for 1985-86 Offices

### Write-in-Ballot

#### VICE-PRESIDENT AND PRESIDENT-ELECT:

Robert Schlosser  
Rutgers University \_\_\_\_\_

#### SECRETARY:

Fred Neumann  
University of Illinois \_\_\_\_\_

#### TREASURER:

William Bentz  
University of Oklahoma \_\_\_\_\_

#### BOARD MEMBERS:

Richard Visse  
Portland State University \_\_\_\_\_

John Sperry  
Virginia Commonwealth University \_\_\_\_\_

#### NOMINATING COMMITTEE:

Michael Foran  
Wichita State University \_\_\_\_\_

Robert Rogow  
Auburn University \_\_\_\_\_

James Davis  
Clemson University \_\_\_\_\_

Russell Petersen  
University of Iowa \_\_\_\_\_

Harold E. Wyman  
University of Connecticut \_\_\_\_\_

After marking your ballot, please mail to:

James R. Davis  
School of Accountancy  
College of Commerce & Industry  
Clemson University  
301 Sistine Hall  
Clemson, South Carolina 29631

### RESULTS OF MEETING LOCATION POLL

The final results of the meeting location poll were as follows:

Alternate between East and West	66
Alternate between Florida and Las Vegas	6
Alternate between East, West, and Central	13
Las Vegas Only	38
Florida Only	9
Central Only	22
Other	6
<b>TOTAL RESPONSES</b>	<b>160</b>

### PROPOSED BY-LAW CHANGES

The AAPG Board appointed a committee to review the by-laws of our organization, and to recommend changes to them as necessary. Bob Schlosser, Russ Petersen and Bob Rogow were appointed to the committee, with Russ Petersen serving as chair. The committee prepared a revision draft of the by-laws and submitted them to the Board at the Board's February meeting in Las Vegas. The changes to the by-laws that were recommended to the Board can be summarized as falling into the following four areas:

1. Explicit recognition of the AAPG's involvement in the accreditation process.

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## BY-LAW CHANGES

(Continued from page 3)

2. The establishment of professional memberships to enable representatives of accounting firms and other organizations who are members of the AAA to participate in AAPG activities.
3. Formalization of a regional structure for AAPG. This change really formalizes an organizational arrangement which has existed in AAPG for many years that supports the development of programs at regional meetings.
4. Clarification of operational matters such as the process and vote requirement required to change dues.

The Board accepted the recommendations of the by-laws revision committee with some revision and has forwarded them for review by the appropriate persons within the AAA. The Board plans to have the revisions in the hands of the membership of AAPG for vote in late spring, 1985.

## AAPG

### NEWS ABOUT REGIONAL PROGRAMS

by  
**Russell J. Petersen**

A number of interesting programs have been presented for the regional meetings of the AAPG this year. The programs for the regional meetings are as follows:

#### Mid Atlantic – March 14-16, 1985

Dan O'Mara of Villanova planned the Mid Atlantic program. Topics discussed included computer integration, and management information systems in the accounting curriculum. The session met on Saturday, March 16, 1985.

#### Northeast – April 19-21, 1985

George Generas of the University of Hartford coordinated the planning of this program. The program involved an evening meeting prior to the regional meeting and included dinner, a presentation oriented toward the five-year requirement for the CPA examination, and a discussion. Members of the State Board Committee on the subject were asked to participate.

#### Ohio – May 2-4, 1985

Gary Previts of Case Western University organized the Ohio program. A lunch was held on May 3, 1985 to include guests from both public accounting and industry to discuss developing expectations from employers regarding accounting graduates.

#### Southeast – April 25-27, 1985

John Sperry of Virginia Commonwealth University organized the Southeast program this year. The program was held on Thursday, April 25, 1985. Topics included a discussion of accreditation and a discussion

of faculty retention, motivation and support. A social hour concluded this session.

#### Midwest – March 27-29, 1985

John Helmkamp of Indiana University developed the program in the Midwest. The program was held on March 27 and was organized around a presentation by Ken Majcen, National Director of the Ernst & Whinney Personnel Assistance program. Ken spoke on balancing your personal and professional life. The session concluded with a social hour.

#### Southwest – March 6-9, 1985

Bill Bentz of the University of Oklahoma coordinated this program which was conducted March 7, 1985. The program was oriented toward a discussion of the personal skills and educational preparation necessary to succeed in accounting during the next decade.

#### West – May 3-4, 1985

Joe Schultz of Arizona State University planned this session to be conducted the afternoon of May 3. The speaker was Russ Petersen on current developments in the AAPG. The session concluded with a social hour.

Also, nearly all of the regional meetings were attended by Hal Wyman or Russ Petersen, to represent the Board of the AAPG, to present the status of current issues, and to receive feedback from members.

Overall, this year's regional activity represents a major effort on the part of all regional program chairpersons, and should contribute in a significant way to the direct support of accounting administrators.

The National meeting of the American Accounting Association in Reno will include a number of interesting activities oriented toward Accounting Administrators. Among these will be the usual business meeting and social hour on Sunday afternoon. The business meeting is scheduled at 4:00 p.m. and the social hour will convene at 5:30 p.m. In addition, two technical sessions are planned during the meetings as follows:

#### Contemporary Program Development Issues –Monday, 8/19, 10:30 a.m.

Gary White of Texas Tech University will chair this session. The session will be organized around the presentation of a number of interesting papers on topics of interest to administrators. The papers to be presented will be selected based on their potential contribution to the accounting administrative role. All administrators will find this session worthwhile.

#### Perspectives on The Accreditation Process – Tuesday, 8/20, 8:30 a.m.

Russ Petersen of the University of Iowa will chair this session. The session is oriented toward presentations from three different perspectives on the accreditation process. Jane Rubin from the AACSB will present from the point of view of the administration of the accreditation process. Jim Boatsman of Oklahoma State University will present from the point of view of an administrator who has recently represented a program under accreditation review. Lastly, Kermit Lar-



son of the University of Texas will present from the point of view of a member of the visitation team. Those contemplating accreditation review, or who are interested in the general development of accreditation, will want to attend this session.

**JOINT MEETING  
BOARD OF GOVERNORS, AAPG  
BOARD OF DIRECTORS, FSA**

**February 11, 1985  
MGM Grand Hotel**

A joint meeting of the Board of Governors of AAPG and the Board of Directors of the Federation of the Schools of Accountancy was called to order at 4:30 p.m. in Meeting Room Gable 3 at the MGM Hotel on February 11, 1985. AAPG Board Members present were: James R. Davis, James A. Hallam, Jacob B. Paperman, Russell J. Petersen, Robert B. Rogow, Robert E. Schlosser, Robert B. Sweeney, Gary E. White and Harold E. Wyman. The Federation of Schools of Accountancy Board Members present were: Rick Elam, Jack E. Kiger, Gary A. Luoma, Edward E. Milam, Frederick L. Neumann, Dale H. Taylor and Robert K. Zimmer.

The purpose of this joint meeting was to determine whether or not the two groups could provide mutual support in the area of accounting accreditation. After a lengthy discussion, the joint Boards agreed to appoint an ad hoc committee to study the development of accounting accreditation and to evaluate the accreditation process, policies, and procedures. The committee will report on the stance of the AAA and how the AAPG can influence the accounting accreditation process. It was also agreed that the president of AAPG would write a resolution expressing our concern about the current status of accounting accreditation within the AACSB. A second purpose of the president's letter would be to publicize our desire to establish a council of accredited programs within the AAPG. These recommendations were approved by all members present.

Being no further business, the joint meeting was adjourned at 5:45 p.m.

**AAP MICROCOMPUTER COMMITTEE  
INTERIM REPORT**

**April, 1985**

The Microcomputer Committee is currently in the process of summarizing the results of the questionnaire mailed to you in the Fall semester. While the response rate was not nearly as high as the committee had expected (85 usable responses out of 260 questionnaires), the committee feels that those that did respond have provided some useful information. The committee's intent was to gather information that would be useful to accounting administrators by providing data dealing with computer usage at other colleges and universities. We were not attempting to statistically analyze the results nor suggest the best approach to

integrate microcomputers into the accounting curriculum.

The final report of the committee will be available at the AAA Annual Meeting in Reno this summer, but some of the preliminary results (to whet your interest) are as follows:

- 1). The number of accounting faculty that are computer literate has increased substantially. The percentage deemed literate in 1982 was 26%, but in 1984 the group has grown to 50%.
- 2). The different ways that accounting faculty have used to become computer literate are:
  - a. "Learning on their own" was ranked first by 63%. 20% ranked it second.
  - b. "One-on-one with someone knowledgeable" was ranked second by 57%. 20% ranked it third.
  - c. "College-sponsored short courses" took third place, with the other options getting almost no responses.
- 3). Accounting faculty attitudes on the integration of computers into the curriculum were reported as follows:

A. Excited	58%	B. Necessary	74%
Indifferent	38%	Neutral	22%
Upset	4%	Unnecessary	4%
C. All Courses	12%	D. Micros Only	60%
Most Courses	38%	Micros/ Mainframes	37%
Some Courses	44%	Mainframes Only	3%
One Course	4%		
No Courses	2%		

This represents only a small part of the information gathered. We hope you will find it all very informative.

The Microcomputer Committee would also like your input on future projects that the committee should be looking at during the upcoming year. Please contact any AAPG Board member or any member of the Microcomputer Committee.

**AAP MICROCOMPUTER COMMITTEE**

Richard Asebrook  
University of Massachusetts-Amherst  
Keith Bryant, Jr.  
University of Alabama-Birmingham  
James Meddaugh  
Rochester Institute of Technology  
Lee Schlorff - Chairman  
Bentley College  
William Thomas  
Baylor University

**BOARD OF GOVERNORS  
MINUTES OF MEETING**

**February 10, 1985  
Las Vegas, Nevada**

The winter meeting of the Board of Governors of AAP was called to order at 2:00 p.m. by President Harold E. Wyman. The meeting was held at the MGM Grand Hotel in Las Vegas, Nevada. Members in attendance were: James R. Davis, James A. Hallam,

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## MINUTES OF MEETING

(Continued)

Jacob B. Paperman, Russell J. Petersen, Robert B. Rogow, Robert E. Schlosser, Robert B. Sweeney and Gary E. White.

The minutes of the November 19, 1984 meeting were approved as distributed. Financial information was provided by the treasurer for information purposes. A listing of receipts and expenditures through December 31, 1984 was provided for information purposes. See Exhibit A for Treasurer's Report.

The next agenda item was an update of all committee activities.

1. Data Base Report – Rogow – the current data base report has already been sent to all AAP members. Discussion followed as to how mailing and response rate could be improved. Board members were urged to contact schools in their area, especially those with doctoral programs, and encourage them to participate in our data base survey.
2. Regional Activities – Petersen – The following regional activities have already been set for 1985: Mid-Atlantic, Ohio, Southeast, Midwest and Southwest. The Northeast and West regions have not reported their program status. The president and vice president will each attend several of the regional meetings for the specific purpose of assisting in AAP activities.
3. Microcomputers – Davis – Status of micro-computer survey will be reported in spring newsletter. Several presentations will be made by representatives of this committee, including one presentation at the annual meeting tomorrow. Related to this material, the Board recommended that a detailed report be made available to members without charge and to non-members for a small fee. The fee will be set by the National AAA office.
4. Accreditation – Schlosser – The committee will meet February 12, 1985 to discuss its upcoming plans. It is anticipated that a joint meeting of the AAP Committee will be held with the AAA Accreditation Committee. A summary of the proposed changes was presented. The primary problems highlighted in the summary included the potential problems that Type A and Type B programs are having with accreditation. The other item of concern was the current acceptance of the accreditation process by various accounting programs throughout the country. Program plans for the August AAA meeting were discussed as related to the need to present an accreditation update. The responsibility for putting this program together was given to Vice President Petersen. He informed the Board that contact had already been made with the Convention Coordinator as to the placement of our presentation on the program.
5. 1985 Seminar Report – Sweeney – Very good attendance for the upcoming meeting is anticipated with this year's attendance being almost as great as last year's attendance when we had two meetings. All program participants were selected

by the Program Committee with Fred Neumann as Chairman. The Board commends Neumann for an excellent job in putting together the 1985 program.

6. Nominating Committee – White – The Committee will meet during the Annual Meeting with a report to be completed by early spring. If possible, the balloting will be included in the spring newsletter. Otherwise, a separate mailing will be made to all members for selection of next year's officers and board members.
7. Newsletter – Hallam – Final draft of newsletter mailed to AAA office on January 14. The members should be receiving their copies of the newsletter within the next few days. Discussion followed regarding the content of the spring newsletter. Recommended topics for the spring newsletter include: by-law changes, accreditation activities, activities for 1985 National AAA Meeting, microcomputer summary, and date and location for 1985 AAP meeting. A possible filler topic for the newsletter will include a summary of the 1985 regional activities related to AAP.

*Dues Increase* – Discussion related to dues increase centered around the problems of increasing the dues under our current by-laws. It was decided that the dues increase discussion would be postponed until the August 1985 business meeting. At such time, it is anticipated that the new by-laws will be in effect and that the dues increase will be easier to implement.

*AAP Activities for Reno, Nevada, August 1985* – Russ Petersen is to chair program planning for the National AAA Meeting. The tentative program title will be "Perspectives on the Accreditation Process." If possible, the meeting will be held on Tuesday, August 20, from 8:30 a.m. to 10:00 a.m. as a concurrent session.

The Board Meeting will be held at 2:00 p.m. on Sunday, August 18, 1985. It will be a joint meeting of the current and newly elected board members. The AAP Business Meeting will follow the Board Meeting at 4:00 p.m., during which time wine and cheese will be available.

It was decided that the Board of Directors dinner will be moved from the Annual AAA Meeting in August to the Annual AAP Meeting in February beginning with the 1985-86 year.

*Board Meetings* – The fall Board Meeting of AAP will be held during November with the time and place established by current president Wyman. These activities will be coordinated with Paul Gerhardt.

*1986 Meeting* – The current president and 1985-86 incoming president will work with Paul Gerhardt to establish the meeting time and place in Orlando, Florida during February 1986. Initial meeting information will be placed in the spring 1985 newsletter, if possible. Full details will be disclosed in the fall 1985 newsletter.

*By-laws* – A lengthy discussion of the by-laws was held based on recommendations of the By-laws Study Committee. The Board approved the By-laws with changes as attached by unanimous vote. ▶



## Other Business

Names Change – A motion was made and seconded to change the name of our group from Administrators of Accounting Programs to Administrators of Accounting Programs Group (AAPG). Motion passed unanimously.

Sale of Research Study Series – Upon the recommendation of the AAA, the Board endorsed helping to encourage the sale of all AAA publications.

Data Base Group, AAA – The AAA has asked the AAPG to help sponsor a study to evaluate enrollment changes within accounting programs throughout the country. The Board agreed to support and assist in the study whenever possible.

“New Accountant” – A newsletter called the “New Accountant” will be published four times a year by Worth Publishers. The Board was asked for their recommendations as to how the distribution of this free publication should be made. The Board recommended that the publication be sent to department heads for dissemination to faculty and students.

Being no other business, the meeting was adjourned at 5:15 p.m.

## SYNOPSIS OF THE AAP SESSION AT THE SOUTHWEST REGION MEETINGS

March 7, 1985

The Southwest Region of the Administration of Accounting Programs sponsored a panel discussion of emerging trends in accounting from the perspective of four professionals in industry and public accounting. The observations and ideas presented in this session are worthy of our careful consideration.

The participants were:

Mr. B. J. Milano  
Partner in Charge of Personnel  
Peat Marwick  
New York, NY

Mr. Donald T. Phillips, Manager  
Chemicals, Minerals and Petroleum Products  
Auditing  
Phillips Petroleum Company  
Bartlesville, OK 74007

Mr. H. J. Reister  
Southwest Region Personnel Director  
Arthur Young & Company  
2900 Republicbank Building  
Dallas, Texas 75201

Mr. R. B. Robinson, Manager  
Accounting Systems and Procedures  
Controller's Department  
Conoco Inc.  
Ponca City, OK 74603

The following synthesis of the major issues discussed is organized by topic rather than by speaker.

### Demand for Accounting Majors

In Peat Marwick, the demand for accounting graduates has been steady while the number of hours billed

has more than doubled over the last 15 years. In fact, fewer graduates will be needed if Big Eight firms can improve retention to the point where 60 new hires will yield 40 to 50 senior accountants. Now the ratio is about 100 new hires to keep 40 to 50 seniors. As a result, firms hire more junior accountants than can be used cost-effectively in order to have enough seniors and managers in future years.

### Compensation Cost Pressures

As the practice of public accounting becomes more competitive, even more attention is being focused on cost containment. Increases in the salaries of junior accountants are putting significant upward pressure on the entire salary structure. As the amount of routine tax and auditing work declines, there is additional pressure on the firms to make junior accountants more productive. Similar pressures are being felt by business firms in general.

More paraprofessionals will be used in tax work, but the future of paraprofessionals in auditing is less clear. No mention was made of using paraprofessionals in MAS work.

### Recruiting Cost Pressures

Pressures to reduce recruiting costs will change both how and where accounting and industrial firms will utilize their recruiting resources in future years. Organizations will focus closer attention on recruiting results from their school sources. Tough decisions will be faced as to whether or not to continue visitations and/or to establish new sources of college talent. Decisions to discontinue campus visits are based on school productivity, not just program size or academic reputation. Moreover, many new hires will be from other organizations rather than from campus interviews. This past year 24 percent of a Big Eight firm's hires in the Southwest were from experienced sources and 76 percent were from campus sources. Previously, 90 to 95 percent of all new hires were from campus sources. Thus, the trend is toward increased hiring from non-campus sources as well as greater school selectivity.

### Foundation Support

The foundations of the Big Eight firms are receiving more requests for increasing amounts. As cost pressures mount, foundations will be more selective in their support of both schools and projects.

### Quality Concerns

A consistent theme throughout the discussion was the need for increased quality. Better quality is needed because (1) personnel costs are high, (2) accountants in both industry and public accounting must interact with clients and executives very early in their careers, (3) accountants are expected to have a broad-based business background, and (4) communication skills are becoming even more important. The decrease in routine work means accountants must mature faster in order to interact effectively with others on the job.

Public accountants are most concerned with the quality of male graduates. Although many very talented women have chosen careers in accounting, not enough males have done so. The Big Eight firms hope

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**ADMINISTRATORS OF ACCOUNTING PROGRAMS  
MEMBERSHIP ROSTER  
1985**

**1984 - 1985 OFFICERS**

**President**

Harold E. Wyman  
University of Connecticut  
203/486-3019

**Vice President**

Russell J. Petersen  
University of Iowa  
319/353-5936

**Secretary**

James R. Davis  
Clemson University  
803/656-3265

**Treasurer**

Jacob B. Paperman  
Wright State University  
513/873-2377

**NORTHEAST**

ADELBERG, Arthur  
Queens College  
BAGGETT, Walter O.  
Manhattan College  
BENIS, Martin  
Baruch College, CUNY  
BUCK, Paul M.  
Plymouth State College  
CHOI, Frederick D. S.  
New York University  
CHRISTENSON, Charles  
Harvard Business School  
CLARK, Glen  
Western New England College  
COOKE, Calvin L.  
Howard University  
CORSINI, Louis S.  
Boston College  
DAVIS, Robert R.  
Canisius College  
FEENEY, Charles F.  
University of Lowell  
FERNANDEZ, Frank  
LeMoyne College  
FILIPPELLI, Michael  
Bryant College  
FISCHMAN, Myrna L.  
Long Island University  
GENERAS, George  
University of Hartford  
HOAGLAND, Descom D., III  
Babson College  
HORLICK, Geoffrey R.  
St. Francis College  
HUEFNER, Ronald J.  
State University of New York-Buffalo  
JANELL, Paul  
Northeastern University  
LaFLAMME, Alpee N.  
Southeastern Massachusetts University  
LONARDO, Vincent J.  
Merrimack College  
LOSS, David E.  
Central Connecticut State College  
LUTZ, Edward  
Brooklyn College, CUNY  
MORSE, Wayne J.  
Clarkson College  
NEWMAN, Bernard H.  
Pace University  
ONSI, Mohamed  
Syracuse University  
RAHMAN, Mawdudur  
Suffolk University  
ROTONDI, Robert T.  
Norwich University

SCHLORFF, H. Lee  
Bentley College  
SCHWARZBACH, Henry  
University of Rhode Island  
SHERMAN, Alphonse J.  
University of Bridgeport  
TELOIAN, George  
New Hampshire College  
VOLAIN, Bernard B.  
Quinnipac College  
WYMAN, Harold E.  
University of Connecticut  
ZAUMEYER, David J.  
Rutgers University

**MID-ATLANTIC**

BULMASH, Gary F.  
American University  
CAMPBELL, David R.  
Loyola College-Baltimore  
CASTALDI, Raymond J.  
Towson State University  
DEL VACCHIO, James E.  
St. Peters College  
FOGG, Stephen L.  
Temple University  
FUENTES, Henry L.  
Fairleigh Dickinson University  
GAGE, Martin A.  
Widener College  
GALLAGHER, Michael  
George Washington University  
GODFREY, Robert F.  
Marshall University  
JAGGI, B. L.  
Rutgers University - New Brunswick  
KELLER, Donald E.  
Seton Hall University  
KNIGHT, William S.  
Frostburg State College  
MARKELL, William  
University of Delaware  
MARKMANN, Joseph G.  
LaSalle College  
O'MARA, Daniel J.  
Villanova University  
PINENO, Charles  
Clarion University of Pennsylvania  
RAMSEY, Donald D.  
University of District of Columbia  
ROSENFELD, Gerald I.  
Robert Morris College  
SAPIENZA, Samuel R.  
University of Pennsylvania  
SCHLOSSER, Robert E.  
Rutgers State University - Newark



SCHRADER, William J.  
Pennsylvania State University  
SHAW, Gail Allan  
West Virginia University  
SIGLER, John N.  
University of Baltimore  
SRINIVASAN, C. A.  
Drexel University  
STOUT, David E.  
Rider College  
WEBSTER, Stuart K.  
Lehigh University

## SOUTHEAST

ANDERSON, Henry R.  
University of Central Florida  
APPLETON, Robert W.  
University of North Carolina-Wilmington  
ATTAWAY, Alan N.  
University of Louisville  
BATES, Homer L.  
University of North Florida  
BEBEE, Richard F.  
Old Dominion University  
BENNETT, Jerome V.  
University of Richmond  
BLACK, Homer A.  
Florida State University  
BRYANT, Keith, Jr.  
University of Alabama-Birmingham  
CALHOUN, Charles H., III  
University of Miami  
CARTER, William K.  
University of Virginia  
DAVIDSON, Lewis F.  
Florida International University  
DAVIS, James R.  
Clemson University  
FARMER, Martha K.  
Augusta College  
FREY, Ralph W., III  
Kennesaw College  
GENTRY, James A., Jr.  
Emory University  
GRANGER, Parker  
Jacksonville State University  
HERIN, John S.  
University of South Carolina  
HINES, Danny Ray  
East Carolina University  
KICK, Russell C., Jr.  
Tennessee Tech University  
KIEL, Mark  
North Carolina A&T State University  
KIGER, Jack E.  
University of Tennessee-Knoxville  
LUOMA, Gary A.  
Georgia State University  
MILAM, Edward E.  
University of Mississippi  
ONIFADE, Emmanuel O.  
Hampton Institute  
RAYBURN, Frank R.  
University of Alabama-University  
ROGOW, Robert B.  
Auburn University  
SCHAEFER, Hadley P.  
University of Florida  
SHEPARD, Eugene H.  
Georgia College  
SMITH, James E.  
College of William and Mary

SPERRY, John B.  
Virginia Commonwealth University  
SWEENEY, Robert B.  
Memphis State University  
TAYLOR, Thomas C.  
Wake Forest University  
TEARNEY, Michael G.  
University of Kentucky  
THOMPSON, Raphael N.  
North Carolina Central University  
TURNER, Thomas C.  
University of North Carolina, Charlotte  
WEST, Robert Joseph  
University of South Florida

## OHIO

CARPENTER, Charles G.  
Miami University-Oxford  
ELEY, M. J.  
University of Dayton  
FETYKO, David F.  
Kent State University  
HANKINS, Kenneth P.  
Youngstown State University  
HANSEN, Robert E.  
University of Toledo  
JANCURA, Elise G.  
Cleveland State University  
KOLLARITSCH, Felix P.  
Ohio State University  
MADISON, Roland L.  
John Carroll University  
MOORE, Dolores W.  
Ohio Northern University  
PAPERMAN, Jacob B.  
Wright State University  
PREVITS, Gary J.  
Case Western Reserve University  
RICKETTS, Donald E.  
University of Cincinnati  
ROBERTS, Richard S.  
University of Akron  
STUCHELL, Donald V.  
Ohio University  
VANDERBECK, Edward J.  
Xavier University

## MID-WEST

BAILEY, Andrew D., Jr.  
University of Minnesota-Minneapolis  
BAKER, Jack D.  
University of Wisconsin-La Crosse  
BANKS, Doyle W.  
St. Louis University  
BERG, Warren G.  
Luther College  
BLAKE, John J.  
Walsh College  
BOURNE, Lowell D.  
Eastern Illinois University  
BUEHLMANN, David M.  
University of Nebraska-Omaha  
CARVER, M. Robert  
Southern Illinois University-Edwardsville  
CORR, Arthur V.  
University of Wisconsin-Parkside  
CRAMPTON, John V.  
Southeast Missouri State University  
CROWLEY, Robert M.  
Western Illinois University



DANOS, Paul  
University of Michigan  
DELANEY, Patrick R.  
Northern Illinois University  
EHRENBERG, James F.  
Valparaiso University  
ELAM, Rick  
University of Missouri-Columbia  
ELVIK, Kenneth O.  
Iowa State University  
FORAN, Michael F.  
Wichita State University  
GANZ, David R.  
University of Missouri-St. Louis  
GERBER, Quentin N.  
Drake University  
GRACI, Samuel P.  
Northern Michigan University  
GRANT, Edward B.  
Central Michigan University  
HALLAM, James A.  
Illinois State University  
HALVERSON, Gaylon L.  
University of Northern Iowa  
HELMKAMP, John G.  
Indiana University  
HUBBARD, Thomas D.  
University of Nebraska-Lincoln  
JAMES, Walter F.  
Washburn University of Topeka  
KLEIN, Donald J.  
Grand Valley State College  
KOSTOLANSKY, John W.  
Loyola University-Chicago  
KRUEGER, Lavern E.  
University of Missouri-Kansas City  
LONGFIELD, Henry W.  
Indiana State University  
NEEDLES, Belverd, Jr.  
DePaul University  
NEUMANN, Frederick L.  
University of Illinois, Urbana-Champaign  
NICHOLS, Richard L.  
Southwest Missouri State University  
NORTON, Arthur J.  
Central Missouri State University  
O'CONNOR, Melvin C.  
Michigan State University  
OSTENDORF, Harry  
University of Wisconsin - Oshkosh  
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Pittsburg State University  
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Ball State University  
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Marquette University  
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University of Wisconsin-Madison  
ROSER, Sherman C.  
St. Cloud University  
SAVOIE, Leonard M.  
University of Notre Dame  
SHIMERDA, Thomas A.  
Creighton University  
STARK, M. E.  
Kansas State University

STERN, Myles  
Wayne State University  
SYCK, Lawrence J.  
University of Minnesota-Duluth  
WEIL, Roman L.  
University of Chicago  
WEISS, Dieter H.  
Ferris State College  
WELKE, William  
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BEAVERS, Lorren H.  
Central State University  
BENJAMIN, James J.  
Texas A&M University  
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University of Oklahoma  
BOATSMAN, James R.  
Oklahoma State University  
BRENNER, Vincent C.  
Louisiana State University-Baton Rouge  
BULLOCK, James H.  
New Mexico State University  
CULPEPPER, Robert C.  
University of Arkansas - Little Rock  
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Huston-Tillotson College  
DALTON, Michael A.  
Loyola University, New Orleans  
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West Texas State University  
DeMARIS, E. J.  
North Texas State University  
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Abilene Christian University  
ENTHOVEN, Adolf J.  
University of Texas-Dallas  
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GAERTNER, James F.  
University of Texas-San Antonio  
HARVEY, David W.  
Tulane University  
HAWKINS, Ennis  
Sam Houston State University  
HOOD, James T.  
Northeast Louisiana University  
HUMPHREY, Bill R.  
University of Central Arkansas  
JENSEN, Robert E.  
Trinity University  
KAUFMAN, Jerry M.  
Midwestern University  
MARTS, John A.  
Louisiana State University-Shreveport  
MODISETTE, James P.  
University of Arkansas-Fayetteville  
NICHOLS, Donald R.  
Texas Christian University  
ROSS, Wilbur R.  
University of Texas-Arlington  
SCHROEDER, Richard G.  
University of Texas - El Paso  
SCOTT, Stanley J.  
Southern Methodist University  
SEDKI, Sabah  
St. Mary's University



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Stephen F. Austin State University  
SMOLINSKI, Harold J.  
Louisiana Tech University  
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Baylor University  
VEULEMAN, Malcom W.  
Lamar University  
WEATHERS, Henry T.  
Texas A&I University-Kingsville  
WHITE, Gary E.  
Texas Tech University  
YEAKEL, John A.  
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BUDGE, Bruce P.  
University of Montana  
CUSHING, Barry E.  
University of Utah  
DEPPE, E. DeVon  
Weber State College  
DUCKWORTH, Patricia L.  
Metropolitan State College  
DUKES, Roland E.  
University of Washington  
ELMALLAH, Amin A.  
California State University-Sacramento  
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California State College-Bakersfield  
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Utah State University  
HARKINS, Jeffrey L.  
University of Idaho  
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Central Washington University  
HINRICH, Sue N.  
University of the Pacific  
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Montana State University  
JOHNSON, A. J.  
Golden Gate University  
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California State University-Fresno  
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California State College-San Bernardino  
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Western Washington University  
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SCHREMP, James F.  
San Francisco State University  
SCHULTZ, Joseph J., Jr.  
Arizona State University  
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Brigham Young University  
SPICER, Barry H.  
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University of San Diego  
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University of Saskatchewan  
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## SYNOPSIS OF THE AAP SESSION

(Continued from page 7)

schools will be able to attract more males, but they are prepared to hire quality nonaccounting majors and train them using in-house courses or special programs.

### Experience Concerns

Accountants from both industry and public practice strongly supported the use of internship programs to increase the experience levels of new hires and to enrich the educational experiences of students during their academic careers. Internship programs are also viewed as necessary recruiting tools by more and more organizations.

### Faculty Issues

At least one speaker expressed some concern with the performance of faculty members as professional role models and "molders of minds." Faculties may not appreciate fully the influence that they have on young students and the need to consider that influence in their interactions with students in the conduct of classes.

### Operational Auditing

Don Phillips made a case for the coverage of internal and operational auditing concepts in the accounting curriculum. The need for increased coverage stems from the expanding and evolving internal-audit functions of various organizations. Here again, the need for accountants with a broad managerial perspective com-

bined with an ability to interact with senior management was emphasized, not narrow technical issues. The need for good business judgment in all aspects of accounting cannot be overemphasized.

### Designing and Developing Systems

The role of accountants in the process of designing and developing accounting-related information systems in Conoco, Inc., was discussed by Ronald B. Robinson. Out of 900 employees in the Controller's Department, 60 to 80 professional accountants are involved in over 100 accounting-related systems development efforts this year. For accounting-related systems, development teams are headed by accountants but are made up of three to ten people from the areas involved, systems experts, and programmers.

Accountants with at least two to three years of experience are selected for such teams. As in the case of internal auditing, a conceptual perspective and the ability to interface with senior management are crucial skills for accountants to function effectively as team leaders.

Conoco prefers that accounting students have four or five computer courses to develop the background for these projects. The objective should be to develop computer systems concepts, including familiarization with personal computing and user-friendly software applications, not in-depth training in computer programming. Other panel members indicated there is little need for computer programming skills in their environment.

*American Accounting Association*

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