

# NEWSLETTER:

## *Administrators of Accounting Programs Group*

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

SPRING-SUMMER 1986

VOL.10, NO.2

### **PRESIDENT'S MESSAGE "The First Ten Years of AAPG"**

The purpose of this brief note is to summarize the history of the AAPG during its first ten years of existence. It is offered to provide a sense of perspective for members of the AAPG, with the hope that the next ten years of AAPG activity will reflect continued growth and commitment to quality accounting education and research.

The AAPG was formally created at a meeting in the Atlanta Hyatt Regency Hotel, August 23, 1976, during the annual meeting of the American Accounting Association. A memo addressed to the administrators of accounting programs, dated June 29, 1976, reported the fact that the Executive Committee of the AAA had approved the formation of the Group, and announced the Atlanta meeting. An organizing committee meeting took place at Drexel University during the 1975-76 year. One must presume that the Planning Committee which started the thought process in motion functioned for at least a year prior to the Atlanta formal meeting described above. The members of the Planning Committee were as follows (schools listed are affiliations at that time):

Vincent C. Brenner – Louisiana State University  
Paul E. Dascher – Drexel University  
Joe R. Fritzemeyer – Arizona State University  
William Markell – University of Delaware  
Arthur G. Mehl – Bradley University  
Doyle Z. Williams – Texas Tech University

The August 23 meeting adopted by-laws which listed certain objectives for the organization, which I have paraphrased below:

1. Sponsorship of educational programs.
2. Promotion of research relating to the administration of accounting programs.
3. Publication of materials of interest to accounting administrators.
4. Issuing position statements on matters impacting on accounting education and administration.

The first officers of the Group were also elected at this meeting. They were as follows:

President: Arthur G. Mehl  
Vice-President: Paul E. Dascher  
Secretary: William Markell  
Treasurer: Joe R. Fritzemeyer  
Board of Governors: Vincent C. Brenner  
Joseph A. Silviso  
Catherine E. Miles  
Anthony T. Krzystofik

Some interesting issues were raised at that formation meeting which provide some insight into the uniqueness of AAPG among the components (sections) of the AAA. For example, the issue of Group status was intended to enable the AAPG to differentiate itself from other "Sections" in the following ways: (1) the idea of a Group was to provide some

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## PRESIDENT'S MESSAGE

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flexibility with respect to dues; (2) a Group was intended to encompass a broad range of potential subject matters (including the ability to take positions on issues which might differ from those taken by the AAA); and (3) a Group would be constrained to institutional membership, i.e., one membership per institution, with individuals identified as institutional representatives. The institutional membership basis for the AAPG probably differentiates it more than any other aspect from either regional organizations or interest areas within the AAA. There have been several landmarks and statistical facts that have collected along the way in the life of the organization. Some of these (gleaned from old newsletters) are as follows:

### *Membership Data:*

Year	Membership	Year	Membership
1985	261	1980	244
1984	266	1979	233
1983	245	1978	189
1982	249	1977	178
1981	244		

### *Officers of the Group:*

Year	President	Vice President	Secretary	Treasurer
76-77	Art Mehl	Paul Dascher	Bill Markell	Joe Fritzemeyer
77-78	Doyle Williams	Fred Skousen	Henry Anderson	Jack Kiger
78-79	Fred Skousen	Bill Markell	Steve Loeb	R. Williamson
79-80	Bill Markell	Clarence Avery	Charles Weiss	Joe Mori
80-81	Clarence Avery	Joe Mori	Chuck Carpenter	Bel Needles
81-82	Joe Mori	Chuck Carpenter	Gary White	Gary Luoma
82-83	Chuck Carpenter	Gary White	James Hood	H. Sollenberger
83-84	Gary White	Hal Wyman	Maurice Stark	Pat Delaney
84-85	Hal Wyman	Russ Petersen	Jim Davis	Jake Paperman
85-86	Russ Petersen	Bob Schlosser	Fred Neumann	Bill Bentz

### *Publication of a Newsletter*

The Group began the preparation and distribution of a newsletter almost immediately after its formation. The first newsletter issued is dated Winter 1977, and therefore was issued during the first full year of the Group's existence. The Newsletter has been issued twice yearly since that time and represents a primary device to communicate to members regarding Group activities.

### *Sponsorship of Annual Seminars Oriented to Administration*

The first report of annual meeting activities (seminars) of the AAPG appears in the Spring 1977 Newsletter in which meetings on January 17 and 18 in Denver and on February 17 and 18 in Atlanta were discussed. Meeting programs have been conducted during this part of the academic year over the intervening period. Occasionally one meeting has been held instead of two, but until recent meeting costs accelerated, it had been the style of the Group to sponsor two meetings in order to provide maximum opportunity for members to attend. The meetings have largely been oriented to sessions of specific interest to administrators, and in the early years relied largely on administrators of accounting programs to present material on such subjects as fund raising, faculty governance, accreditation, and administrative skills. During Gary White's tenure as President, there was a specific effort to re-think and improve the annual meeting. That year a policy document was drafted to specify to some degree the expected content of the meeting, and its intended purpose. This document was approved by the Board in that year, and has served as a guideline for meeting planning subsequent to that time. During this same period, an explicit shift was made to move to professionally qualified presenters from disciplines other than accounting. Since accounting administrators who were also presenters paid their own expenses, this change in policy necessarily increased the cost of the annual meeting. This cost increase resulted in a policy of the Board to shift to one annual meeting, rather than the traditional two meetings.

### *Data Accumulation and Dissemination*

At the time that the AAPG was formed, Art Mehl was conducting an annual faculty supply and demand survey. In the Winter 1977 Newsletter, mention is made that the Committee on Research and Publication was considering a continuation of the Mehl project under the supervision of the AAPG. During the 1980-81 year the AAPG Board authorized a concurrent data base project to be supervised by Doyle Williams of USC with funding of \$3,000, which was subsequently increased to \$4,000. A concurrent sponsorship of the Mehl project (Lucille Lammers also worked on this project) was also authorized. The concurrent sponsorship continued until the 1983-84 year, at which time the Mehl



project was discontinued because of duplication with the broader Williams data base project. The Williams project has grown substantially over the years, and is now one of the primary sources of information regarding the market and other aspects of accounting education. The Data Base Committee of the AAPG has always exercised policy supervision over this survey effort, and during the 1985-86 year, is conducting a comprehensive review of the project and will recommend to the Board regarding continuation.

### *Accreditation Issues*

The Group has always wished to be operationally involved in accreditation of accounting programs. In the Winter 1978-79 Newsletter, President Fred Skousen reported that the Group's request to be an observer at the AACSB Accounting Accreditation Planning Committee was rejected. During this period, the Group has played a "monitoring" role in accreditation. Frequently it has received information regarding accreditation matters through members who were directly involved with accreditation through some other relationship. More recently, the Group has again attempted to involve itself in a constructive way in accreditation matters. A fairly large group of the members of AAPG continue to feel that their expertise as accounting administrators, and the organization itself, has not been properly utilized by either the AAA or the AACSB in identifying persons qualified to conduct accreditation reviews and/or to provide advice regarding accreditation issues. During the 1985-86 year the Group has sponsored an effort to plan for a Division on Accreditation within the AAPG for members who administer to accredited programs, with the hope that this focus will better position AAPG to become involved in accreditation.

### *Involvement in the AAA*

The AAPG was not included as an official member of the AAA Advisory Council when the Advisory Council was formed in 1978. At that time, only sections and regional groups were granted membership in that body. Representatives of the AAPG were, however, allowed to attend meetings of the Advisory Council as observers with the same rights of discussion as the official members of that body. The AAPG became a member of the AAA Council in 1980. The Council replaced the Advisory Council that year.

### *A Move to Regionalization*

Another development in the life of the AAPG came through increased interest in regionalizing the organization. Joe Mori, during his service as President-elect, appointed regional chairpersons to deal with membership issues, rather than handle the matter through a national committee. Concurrent with this was an increasing interest in providing programs for AAPG members at each of the AAA regional meetings held through the year. For several years these regional committee chairs served both the membership and programmatic needs of the organization without explicit recognition by the AAPG. During the major revision of the by-laws of the AAPG that occurred in the 1984-85 year, specific recognition was provided to these persons' roles by providing the title of Regional Vice President, and by providing specific lists of duties within the by-laws of the AAPG. Another major factor in the movement toward regionalization of the Group was the increased cost of the annual seminar/meetings, and the need to shift to a single annual seminar/meeting, which was discussed above. The Board that made the decision to provide a single annual seminar/meeting also felt that it should provide increased focus at the regional level, to provide for members who were unable to attend the annual meeting of the AAPG.

### *Revision and Revitalization*

During the 1984-85 year, President Hal Wyman sponsored a project to review the by-laws of the AAPG in light of the experience of the organization to date. Among concerns that led to this evaluation of the by-laws were (1) a desire to increase the involvement of the AAPG in accreditation, and (2) a desire to involve non-academic members of the AAA in AAPG activities. Certain other "housekeeping" adjustments to the by-laws were also accomplished to deal with such issues as providing a workable mechanism for altering annual dues, and similar matters. A comprehensive look at the by-laws was accomplished by a study committee headed by Russ Petersen, and as a result, substantial revision was approved by the membership in spring 1985. The revised by-laws included, among other things, provision for membership from non-academic members of the AAA, with specific requirements for Board-level involvement and a change in the list of organizational purposes to include involvement in accreditation.

During the 1985-86 year, the by-laws again came under examination by the AAPG Board in an attempt to deal with accreditation issues. President Russ Petersen created a Steering Committee on Accreditation, chaired by Fred Streuling of Brigham Young University, to propose organizational arrangements which would increase the effectiveness of the AAA/AAPG in dealing with the AACSB on accreditation matters. The Committee recommended a number of changes to the by-laws, including the establishment of a Division for Accreditation within the AAPG and the establishment of a new Vice President's position to oversee the activities of the Accreditation Division. Members will be given an opportunity to vote on these proposed revisions in spring 1986.

### *Summary*

Overall, one should view the AAPG as a very young organization, really only now beginning to find out how to fit into the scheme of accounting academics in a useful way. Trends over the last several years to increase the

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## PRESIDENT'S MESSAGE

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professionalization of accounting education, together with separate accreditation and the related stress with the AACSB, may make the AAPG an important part of the mechanism to stabilize accounting education processes. In my opinion, the AAPG as an organization has been very under-utilized by the larger policy-setting/implementation process. I believe that: (1) the current membership of the AAPG has an increasing representation of fairly influential programs and that there is an increase in the absolute number of members; (2) the membership is restless regarding accounting accreditation and the five-year/professionalization issues; and (3) we should expect the Group to want a much more activist role in accounting education/accreditation policy-setting in the future.

Russell J. Petersen  
President

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## ADVANCES IN PUBLIC INTEREST ACCOUNTING CALL FOR PAPERS

*Advances in Public Interest Accounting* is a new publication with two major aims. First, to provide a forum for the growing body of researchers who are concerned with critically appraising and radically transforming conventional accounting theory and practice. And second, to increase the social self-awareness of accountants and encourage them to assume a greater responsibility for the profession's social role.

Volume 1 of AIPIA was published in March 1986 and may be ordered by writing to: JAI Press, Box 1678, 36 Sherwood, Greenwich, Connecticut 06836. The price for individuals is \$24.75; for institutions, \$49.50. Please add \$2.50 for postage and handling.

Manuscripts are now being solicited for Volume 2. Prospective contributors should send four copies of their papers to: Marilyn Neimark, General Editor, *Advances in Public Interest Accounting*, Baruch College-CUNY, Box 501, 17 Lexington Avenue, New York City, New York, 10010.

## NEWS ABOUT REGIONAL PROGRAMS

by  
**Robert E. Schlosser**

Your regional vice presidents planned a series of excellent programs in conjunction with the AAA spring meetings.

### *Mid-Atlantic – May 1-3, 1986*

Stuart Webster from Lehigh planned the Mid-Atlantic program. The principal speaker was Norman R. Walker, Partner in Price Waterhouse's Auditing Methods Department in the National Office. His topic, "Current and Future Economics of the Accounting Profession," was a continuation of discussions on this subject begun at the winter meeting of the AAPG.

### *Midwest – March 19-21, 1986*

Ed Grant from Central Michigan University planned a breakfast meeting for the Midwest Regional this year. The principal speaker was William Shenkir, Dean, McIntyre School of Commerce at the University of Virginia. His topic was "The AAA's Future Structure, Content and Scope of Accounting Education." AAPG President Russ Petersen shared the podium with Dean Shenkir to discuss "Current Happenings in the AAPG."

### *Northeast – May 1-3, 1986*

Mo Onsi from Syracuse University planned a technical session for the Northeast and a reception and dinner. The technical session was titled, "The Economics of the Accounting Profession and a Challenge for Educators." Sheridan C. Biggs, Jr., a partner with Price Waterhouse, and Herbert C. Knortz of ITT led this session. At the dinner that evening, the speakers were Hal Wyman, University of Connecticut, and Wayne J. Morse, Clarkson University. Hal gave those present an update on national AAPG events and Wayne discussed his work as Chairman of the Administrative Support Committee of AAPG.

### *Ohio – May 1-3, 1986*

Elise Jancura from Cleveland State University arranged a technical session on Thursday, May 1, 10:30-12:00 to discuss "Mega-Sections for Accounting Classes." This was a round-table discussion with leaders from Ohio State, Ohio University, and Cleveland State.

### *Southeast – April 17-19, 1986*

Jim Smith from William and Mary arranged an innovative and exciting program for the Southeast Region. Arthur Andersen made a presentation on interactive video instruction which included a demonstration using state-of-the-art technology. Also included was a panel discussion on the acquisition of financial resources for accounting programs by Bill Carter, University of Virginia; Bradley Roof, James Madison University; Bob Sweeney, Memphis State University; and Tom Taylor, Wake Forest University. Floyd Windal, University of Georgia, served as moderator. Bob Schlosser, Rutgers University, president-elect of AAPG, gave a short update on the current status of the organization.

### *Southwest – March 12-14, 1986*

Jim Benjamin of Texas A & M planned the technical session which was held in conjunction with the SWFAD meetings in Dallas. The session was held from 3:30-5:00 p.m. on Wednesday, March 12, and was followed by a reception. The speaker at the session was C. J. Bradner, Touche Ross & Co., who chose the topic "The Profession and the Family: Pressures and Changing Expectations."

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West - April 24-26, 1986

Gene Whittenburg from San Diego State University planned the program for the Western Regional Meeting of the AAA. Dick Visse, an AAPG Board Member, gave the group an update on current AAPG events and Don Baker, Arthur Andersen & Co., spoke to the group on "The Accounting Graduate of the Future - One Firm's Perspective."

### NEW YORK MEETINGS OF THE AAPG

The following meetings will be held in New York on August 20 as part of the AAA convention.

Board of Governor's Meeting	2:00-3:00 pm
General Business Meeting	4:00-4:50 pm
Wine & Cheese Social	5:00-6:00 pm

In addition, two panel discussions will be held that are oriented toward accounting administrators. They are:

*Administrative Applications of Microcomputers* - Friday 8/22, 2:00-3:30 p.m.

Wayne Morse of Clarkson University will chair this session. The panel will be devoted to exploring ways that microcomputers can help accounting administrators do their jobs better and more easily.

*Accreditation and the AAPG By-laws* - Saturday 8/23, 10:30 a.m.-12:15 p.m.

G. Fred Streuling will chair this session. The session will be devoted to a discussion of the implications inherent in AAPG by-law changes and the process of accrediting accounting programs. This is an important issue and should be of interest to all administrators. See separate article.

## TREASURER'S REPORT AAPG

### Statement of Budgeted Receipts, Expenditures and Fund Balances For the Fiscal Year Ending August 31, 1986

	<u>Annual Budget</u>	<u>Actual To 1/31/85</u>	<u>(Over) Under</u>
Balance, September 1, 1985	\$12,096.87	\$12,096.87	\$ 0.00
Receipts:			
Membership Dues (300 @ \$50)	\$15,000.00	\$ 9,300.00	\$ 5,700.00
Seminar Surplus	0.00	(442.25)	442.25
Total Receipts	<u>\$15,000.00</u>	<u>\$ 8,857.75</u>	<u>\$ 6,142.25</u>
Less Expenditures:			
Regional Activities:			
Mid-Atlantic	\$ 500.00		\$ 500.00
Midwest	500.00		500.00
Ohio	500.00		500.00
Northeast	500.00		500.00
Southeast	500.00		500.00
Southwest	500.00		500.00
Western	500.00		500.00
Subtotal, Regional Activities	<u>\$ 3,500.00</u>	<u>\$ 0.00</u>	<u>\$ 3,500.00</u>
Board of Governors Meeting	5,000.00	3,232.49	1,767.51
Regional Vice-President's Meetings	750.00		750.00
Annual AAA Mtng.: AAPG Mtng. & Rcptn.	1,580.80	580.80	1,000.00
Data Base Project	4,500.00		4,500.00
Newsletter	1,500.00	617.94	882.06
AAA Administrative Support	500.00	0.00	500.00
Miscellaneous	100.00		100.00
Total Expenditures	<u>\$17,430.80</u>	<u>\$ 4,431.23</u>	<u>\$12,999.57</u>
Net Change in Cash	(\$ 2,430.80)	\$ 4,426.52	(\$ 6,857.32)
Balances, August 31, 1986 and to Date	<u>\$ 9,666.07</u>	<u>\$16,523.39</u>	<u>(\$ 6,857.32)</u>

Note: Seminar fees were for two mailings to 525 chairs (brochures & 9-page letters).

Prepared by W. F. Bentz, Treasurer  
February 28, 1986



## ANNUAL SEMINAR REPORT

The American Accounting Association's Administrators of Accounting Programs Group held its annual seminar for administrators of accounting programs at the Orlando Airport Marriott Hotel, February 9-11. This was the twelfth consecutive year that the Administrators of Accounting Programs Group has held a seminar of this nature. Reports from the 159 administrators in attendance indicate the meeting was a big success. A special program for new chairpersons was held Sunday afternoon, February 9. Twenty-six individuals attended this special program for new chairpersons. This program included presentations on an Overview and Faculty Activities, Managing the Faculty Menagerie, Five-Plus Ways to Fail as an Accounting Administrator, and External Programs.

Four plenary sessions were held during the seminar. Sheridan C. Biggs, Price Waterhouse & Co., addressed those in attendance on the topic of "The Changing Economics of the Public Accounting Industry and Its Effects on the Demand for Accounting Students and Faculty." Richard E. Beckman, Arthur Andersen & Co., Belverd Needles, DePaul University, and Frank Wilhelme, University of Michigan, participated in a plenary session entitled "Increasing Alumni Contributions." A third plenary session on Stress Management was presented by Kenneth Majcen, Ernst & Whinney. On the second day of the seminar, the fourth plenary session was presented by Richard P. Weber, Michigan State University, whose topic was "Tax Issues and Angles for Accounting Educators."

The subjects discussed at the concurrent sessions were:

- An Overview of Contemporary Accounting Research
- Evaluating Teaching Effectiveness
- Obtaining and Retaining Women and Minority Faculty
- Questions and Answers on Changing Economics of Public Accounting
- Questions and Answers on Tax Issues and Angles for Accounting Educators
- Time Management and Goal Setting for Accounting Administrators
- Developments in Accreditation

A lovely reception which was hosted by Union Pacific Company preceded the group dinner Monday evening, February 10. The after dinner speaker was Ralph F. Tufts, Vice President of Rocky Mountain Energy, who spoke on "The Accounting Professional in the 21st Century."

The program was under the direction of Mel O'Connor, Michigan State University, and Russ Petersen, University of Iowa and AAP President.

The Administrators of Accounting Programs Group is planning to hold its 1987 annual Administrators Seminar in the western half of the United States next February.

## ADMINISTRATORS OF ACCOUNTING PROGRAMS MINUTES OF FEBRUARY 9, 1986 MEETING BOARD OF GOVERNORS

Vice President/President-Elect Robert Schlosser called the meeting to order at 2 p.m. and explained President Russell Petersen's absence due to illness. The minutes of the previous meeting were approved unanimously.

Mel O'Connor, Chairman of the Program Committee, reported on the status of the program. He noted the absence of the two participants from Iowa, President Petersen and Professor Solomon. Another substitution had to be made in the tax session. He reported that plaques were to be given to the speakers and badges had been prepared for all past presidents. Twenty-five were scheduled to attend the new chairpersons meeting, which was right on target. Revenue was expected to be a bit ahead of budget.

The treasurer's report as of August 31, 1986 was accepted unanimously. Dues collections were running a bit behind but the deadline was not until 1986.

The meeting next moved to reports of the board liaison with committees. Len Savoie reported on the activity of the Administrative Support Committee. They are apparently concentrating on issues of computers for administrative purposes and emphasizing reports at regional meetings. Bob Schlosser inquired if the committee might be willing to put on a session at the annual AAA meeting.

Dick Visse reported that the Data Base Committee was reviewing the entire project. There was some discussion as to whether the project should be merged with the AACSB program. Bob Schlosser agreed to speak with Russ Petersen about the matter.

Jim Hallam commended Jim Davis for taking on the newsletter on such short notice and doing such a good job. He reported that the next edition, which would include the membership roster, would be put to bed on April 1. Hal Wyman reported that the Nominating Committee would meet Tuesday afternoon.

Bob Schlosser went through the list of regions to see if someone from the Board would be present at each regional meeting. He could account for all but the Midwest and West. He also indicated that there would be two sessions at the annual AAA meeting. He concluded with a report on the joint meeting with the FSA in December.

Fred Streuling was then introduced as Chairman of the Accreditation Committee. He distributed a revised copy of the Committee's proposal. A considerable amount of discussion followed about the need for the proposed by-law revisions and the nature of the proposed subgroup of administrators of accredited programs. It was decided that their meetings and sessions be open to all section members, but only those with accredited programs should be allowed to vote on accreditation issues. This decision would eliminate paragraph 2 of section VII. The elected Vice President of Accreditation was to be from a school with an accredited accounting program. Fred was to look at the wording used by the Tax Section in determining how the group would speak on accreditation issues through the AAA.





Bob Schlosser suggested Phoenix as the location for next year's meeting. There was some concern about access and prices. Bob agreed to discuss it further with the President and Paul Gerhardt.

The meeting closed at 4:30 p.m., after a discussion of the plans for the AAA meeting and a proposal that the group consider researching the development of the accounting professorate as part of President-Elect Sommerfeld's theme of "Looking Forward through the Looking Glass."

Respectfully submitted,

Frederick L. Neumann  
Secretary

## ACCREDITATION STEERING COMMITTEE REPORT

The AAPG Steering Committee for a Council on Accredited Programs and Committee on Accreditation has completed its work and submitted proposed changes to the AAPG By-Laws to the Board of Governors. Our Committee has proposed that a separate *Accreditation Division* be created within the AAPG, consisting of all members representing institutions who have obtained accreditation from AACSB as either a Type A, B, or C program. We also suggested that a new officer be added in the AAPG, to be known as the *Accreditation Vice President*. The Accreditation Vice President is to act as a liaison between the AAPG and the AACSB, and to conduct meetings under the direction of the AAPG President with the members of the Accreditation Division relative to accreditation matters.

(Continued on back page)

### 1986-87 BALLOT

By-Laws changes                      For \_\_\_\_\_                      Against \_\_\_\_\_

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

	Nominees for 1986-87 Offices	Write-in-Ballot
VICE-PRESIDENT AND PRESIDENT ELECT	_____ Mel O'Connor, Michigan State	_____
SECRETARY	_____ Jan Williams, Tennessee	_____
TREASURER	_____ Keith Bryant University of Alabama, Birmingham	_____
BOARD MEMBERS	_____ Dwayne Dowell, Abilene Christian	_____
	_____ Fred Streuling, Brigham Young	_____
	_____ Brent Inman, Coopers and Lybrand	_____
REGIONAL VICE PRESIDENTS		
Mid-Atlantic	_____ Steve Fogg, Temple	_____
Northeast	_____ Paul Janell, Northeastern	_____
Ohio	_____ Felix Kollaritsch, Ohio State	_____
Southeast	_____ Homer Bates, University of North Florida	_____
Southwest	_____ Jackson White, Arkansas	_____
West	_____ Eldon Schafer, Pacific Lutheran	_____
NOMINATING COMMITTEE	_____ Len Savoie, Notre Dame	_____
	_____ Floyd Windal, Georgia	_____
	_____ Bill Markell, Delaware	_____

Please mail ballot, by July 15, to: Fred Neumann  
Department of Accountancy  
College of Commerce  
University of Illinois  
Champaign, Illinois 61820

# ADMINISTRATORS OF ACCOUNTING PROGRAMS MEMBERSHIP ROSTER 1986

## 1985 - 1986 OFFICERS

President	Vice President	Secretary	Treasurer
Russell J. Petersen University of Alabama 205/348-4537	Robert E. Schlosser Rutgers University 201/648-5510	Frederick L. Neumann University of Illinois 217/333-2451	William F. Bentz University of Oklahoma 405/325-4221

### NORTHEAST

ADELBERG, Arthur  
Queens College

BAGGETT, Walter O.  
Manhattan College

BENIS, Martin  
Baruch College, CUNY

BIGGS, Sheridan C., Jr.  
Price Waterhouse - New York

BUCK, Paul M.  
Plymouth State College

CABLE, Roberta  
Sacred Heart University

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

DEMOTSES, Andrew J.  
University of Bridgeport

ELMENDORF, Richard G.  
Norwich University

FEENEY, Charles F.  
University of Lowell

FERNANDEZ, Frank  
LeMoyne College

FISCHMAN, Myrna L.  
Long Island University

HEHRE, Robert J.  
Bryant College

HOAGLAND, Descom D., III  
Babson College

HORLICK, Geoffrey R.  
St. Francis College

HUEFNER, Ronald J.  
State University of New York-Buffalo

INMAN, Brent C.  
Coopers & Lybrand - New York

JANELL, Paul  
Northeastern University

KRAVET, Robert W.  
Fairfield University

LaFLAMME, Alpee N.  
Southeastern Massachusetts University

LANZILLOTI, Louis B.  
New Hampshire College

LARGAY, Thomas  
Husson College

LONARDO, Vincent J.  
Merrimack College

LOSS, David E.  
Central Connecticut State College

LUTZ, Edward  
Brooklyn College, CUNY

McCLURE, Melvin  
University of Maine

MILAND, Bernard J.  
Peat Marwick Mitchell & Co. - New York

MORSE, Wayne J.  
Clarkson College

NEWMAN, Bernard H.  
Pace University

ONSI, Mohamed  
Syracuse University

PATZ, Dennis H.  
Boston University

PEARSON, David B.  
Arthur Young & Co. - New York

RAHMAN, Mawdudur  
Suffolk University

RICH, Anne J.  
University of Hartford

SCHLORFF, H. Lee  
Bentley College

SCHWARZBACH, Henry  
University of Rhode Island

SENA, Gerald A.  
Deloitte Haskins & Sells - New York

VOLAIN, Bernard B.  
Quinnipac College

WYMAN, Harold E.  
University of Connecticut

### MID-ATLANTIC

BULMASH, Gary F.  
American University

CASTALDI, Raymond J.  
Towson State University

DEL VACCHIO, James E.  
St. Peters College

FOGG, Stephen L.  
Temple University

FORD, J. G.  
Seton Hall University

FUENTES, Henry L.  
Fairleigh Dickinson University

GAGE, Martin A.  
Widener University

GALLAGHER, Michael  
George Washington University

GODFREY, Robert F.  
Marshall University

GUERCIO, John P.  
Loyola College - Baltimore

JAGGI, B. L.  
Rutgers University - New Brunswick

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  
ZAUMEYER, David J.  
Rutgers 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  
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  
ICERMAN, Joe D.  
Florida State University  
KAMNIKAR, Judith A.  
Auburn University - Montgomery  
KICK, Russell C., Jr.  
Tennessee Tech University  
KIEL, Mark  
North Carolina A&T State University  
LEININGER, Wayne E.  
Virginia Tech  
LEITCH, Robert Alan  
University of Alabama-University  
LUOMA, Gary A.  
Georgia State University  
MILAM, Edward E.  
University of Mississippi

MORGAN, Robert G.  
East Tennessee State University  
PETERSEN, Russell J.  
University of Alabama  
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  
SPICELAND, J. David  
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  
WILLIAMS, Jan R.  
University of Tennessee-Knoxville

## OHIO

BURROWS, R. J.  
University of Dayton  
CARPENTER, Charles G.  
Miami University-Oxford  
FETYKO, David F.  
Kent State University  
JANCURA, Elise G.  
Cleveland State University  
KOLLARITSCH, Felix P.  
Ohio State University  
KONRATH, Larry F.  
University of Toledo  
LEATHERS, Park E.  
Bowling Green 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

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  
DITTMAN, David A.  
University of Minnesota-Minneapolis  
EHRENBERG, James F.  
Valparaiso University  
ELAM, Rick  
University of Missouri-Columbia  
ELVIK, Kenneth O.  
Iowa State University  
ENGSTROM, John H.  
Northern Illinois University  
FORAN, Michael F.  
Wichita State University  
GANZ, David R.  
University of Missouri-St. Louis  
GORTON, Donald E.  
Wayne State 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  
HENSOLD, Harold, Jr.  
University of Illinois-Chicago  
HICKMAN, Robert T.  
McGladrey, Hendrickson & Pullen-Illinois  
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  
LANTZ, Keith W.  
Eastern Michigan University  
LONGFIELD, Henry W.  
Indiana State University  
NEEDLES, Belverd, Jr.  
DePaul University  
NESSINGER, Thomas J.  
Arthur Andersen & Co.-Chicago  
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  
OWINGS, Guy W.  
Pittsburg State University  
PARKISON, Paul W.  
Ball State University  
PROBST, Frank  
Marquette University

RITTENBERG, Larry E.  
University of Wisconsin-Madison  
ROSER, Sherman C.  
St. Cloud University  
SAVOIE, Leonard M.  
University of Notre Dame  
SCHIRGER, Joseph F.  
University of Wisconsin - Oshkosh  
SHIMERDA, Thomas A.  
Creighton University  
STARK, M. E.  
Kansas State University  
SYCK, Lawrence J.  
University of Minnesota-Duluth  
WEIL, Roman L.  
University of Chicago  
WELCH, G. D.  
Drake University  
WELKE, William  
Western Michigan University  
WOLGAMOTT, Charles W.  
Ferris State College  
WU, Frederick H.  
Southern Illinois University

## SOUTHWEST

BAILEY, Eldon R.  
McNeese State University  
BEAVERS, Lorren H.  
Central State University  
BENJAMIN, James J.  
Texas A&M University  
BENTZ, William F.  
University of Oklahoma  
BOATSMAN, James R.  
Oklahoma State University  
BRENNER, Vincent C.  
Louisiana State University-Baton Rouge  
BULLOCK, James H.  
New Mexico State University  
COE, Teddy L.  
North Texas State University  
CULPEPPER, Robert C.  
University of Arkansas - Little Rock  
CURRY, Martha J.  
Huston-Tillotson College  
DALTON, Michael A.  
Loyola University, New Orleans  
DAVIS, James B., Jr.  
West Texas State University  
DOWELL, C. Dwayne  
Abilene Christian University  
ENTHOVEN, Adolf J.  
University of Texas-Dallas  
FRANCIA, Arthur J.  
University of Houston  
GAERTNER, James F.  
University of Texas-San Antonio  
GRANOF, Michael H.  
University of Texas - Austin  
HAWKINS, Ennis  
Sam Houston State University  
HOOD, James T.  
Northeast Louisiana University  
HUMPHREY, Bill R.  
University of Central Arkansas  
JENSEN, Robert E.  
Trinity University  
JONES, Richard W.  
Lamar University  
KAUFMAN, Jerry M.  
Midwestern University



LEWIS, Barry T.  
Louisiana State University-Shreveport  
NICHOLS, Donald R.  
Texas Christian University  
PHILIPS, G. Edward  
University of New Mexico  
ROSS, Wilbur R.  
University of Texas-Arlington  
RYLANDER, W. F.  
Corpus Christi State University  
SCHROEDER, Richard G.  
University of Texas - El Paso  
SCOTT, Stanley J.  
Southern Methodist University  
SEDKI, Sabah  
St. Mary's University  
SMITH, Sammie L.  
Stephen F. Austin State University  
SMOLINSKI, Harold J.  
Louisiana Tech University  
SOLIMAN, Soliman Y.  
Tulane University  
THOMAS, C. W.  
Baylor University  
WEATHERS, Henry T.  
Texas A&I University-Kingsville  
WHITE, Gary E.  
Texas Tech University  
WHITE, Jackson A.  
University of Arkansas-Fayetteville

## WESTERN

BOYNTON, William C.  
California Polytechnic State University-  
San Luis Obispo  
BUDGE, Bruce P.  
University of Montana  
DUCKWORTH, Patricia L.  
Metropolitan State College  
DUKES, Roland E.  
University of Washington  
ELMALLAH, Amin A.  
California State University-Sacramento  
ERB, Emerson C.  
California State College-Bakersfield  
HALE, L. G.  
Utah State University  
HANSEN, Don R.  
Weber State College  
HARKINS, Jeffrey L.  
University of Idaho  
HEESACKER, Gary W.  
Central Washington University  
HINRICH, Sue N.  
University of the Pacific  
HOLEN, Harold H.  
Montana State University  
JENKINS, David O.  
California State University-Stanislaus  
JOHNSON, A. J.  
Golden Gate University  
JOHNSON, Glenn L.  
Washington State University  
JOHNSON, L. Todd  
University of Colorado-Boulder  
JOHNSTON, Gerald  
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KENYON, Peter  
Humboldt State University  
KHAN, Rauf A.  
California State College-San Bernardino  
LITTRELL, Earl  
Willamette University  
MARTINELLI, John T., Sr.  
California State University-Long Beach

MASSOUD, Marcos F.  
Claremont - McKenna College  
McCONNELL, Allen W.  
University of Northern Colorado  
MELCHER, Trini  
California State University-Fullerton  
MOREHOUSE, Wade Allen, Jr.  
California State University - Hayward  
MORI, Joseph  
San Jose State University  
NEUMANN, Bruce R.  
University of Colorado - Denver  
NEYHART, Charles  
Oregon State University  
PITT, H. Ronald  
Northern Arizona University  
POLLEY, Roy  
University of Puget Sound  
PRYOR, LeRoy Joseph  
California State University-Chico  
RAUN, Donald L.  
California State University-Northridge  
REDDING, Rodney J.  
University of Utah  
SAVEY, Ronald  
Western Washington University  
SCHAFER, Eldon L.  
Pacific Lutheran University  
SCHMIDT, L. Lee.  
Colorado State University  
SCHREMP, James F.  
San Francisco State University  
SCHULTZ, Joseph J., Jr.  
Arizona State University  
SPICER, Barry H.  
University of Oregon  
STREULING, G. Fred  
Brigham Young University  
SYKES, Ethel A.  
University of San Diego  
VISSE, Richard H.  
Portland State University  
WEISS, Earl  
California State University-Los Angeles  
WHITTENBURG, G. E.  
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WILLIAMS, Doyle Z.  
University of Southern California  
WILLIAMSON, Richard L.  
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## CANADA

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CROTEAU, Omer  
Ecole des Hautes Etudes Commerciales  
de Montreal  
GAA, James C.  
McMaster University  
GOULD, Lawrence I.  
University of Manitoba  
IRVINE, V. Bruce  
University of Saskatchewan  
JOHNSTON, D. Ross  
University of Windsor  
TILLEMANN, William A.  
University of Calgary

## SOUTH AFRICA

MacGREGOR, I. H.  
University of Witwatersrand



## COMMITTEE REPORT

(Continued from page 7)

If the Board of Governors approves the committee's recommendations, you will have the opportunity to discuss the recommended By-Law changes. The committee will present a concurrent session at the annual AAA meeting in New York. We will have presentations by Dean Thomas A. Bausch, President-Elect of the AACSB, James H. MacNeill, AICPA Director of Relations with Educators, and G. Fred Streuling, Chairman of the 1985/86 AAPG Accreditation Committee.

Fred Streuling  
Chairman  
Steering Committee of Accreditation

### BY-LAWS OF ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP

#### Summary of Proposed Revisions

May 7, 1986

There shall be an Accreditation Division of the AAPG that shall consist of (all) members representing *all* institutions that have obtained accreditation from the AACSB for either a Type A, B, or C *accounting* program.

The Accreditation Division shall consider accreditation issues as they affect the AAPG membership, make pronouncements and issue position statements regarding accreditation of accounting programs, and make recommendations to be taken by the Accreditation Vice-President to the AACSB for consideration.

Meetings of the Accreditation Division shall be announced to the general membership and will be open to all members. The Accreditation Vice-President shall seek advice from accredited and non-accredited members alike.

The Accreditation Vice-President shall be elected for a one-year term and be both an officer and a member of the Board of Governors of the AAPG. The Accreditation Vice-President shall be a representative from a school that has an accredited Accounting Program.

The duties of the Accreditation Vice-President shall be:

- a. To act as liaison between the AAPG and the AACSB in accreditation matters of accounting programs.
- b. To plan and conduct, under the direction of the President, meetings with the Accreditation Division of the AAPG.

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Please mark the appropriate space on the 1986-87 ballot as to your decision regarding these proposed By-Laws changes.

Members may obtain a complete copy of the By-Laws by contacting the AAA Office in Sarasota, Florida.

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*American Accounting Association*

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