

Administrators of ACCOUNTING PROGRAMS

A Group of the American Accounting Association

PRESIDENT'S MESSAGE

In the fall-winter newsletter I discussed our plans for increasing the AAPG membership and the thrust of our program regarding accreditation. The balance of this column is devoted to a brief progress report.

Membership

As a result of our mailing of invitations to accounting administrators who were not members of AAPG on September 1, 1987, we now have 21 net new members for a total of 290. This is the largest that our group has ever been. Each of the regional vice-presidents has accepted a charge to contact the administrators in his or her respective region who are not members and to specifically invite them to attend the AAPG meeting held in conjunction with each AAA Regional Meeting and to consider joining. With personal contact such as this I have every reason to believe that our membership will easily pass the 300 milestone.

Accreditation

On April 10, 1987 I was asked to attend the AAA Executive Committee Meeting in San Francisco. The purpose of this meeting was to discuss with the Executive Committee a misunderstanding regarding our recent by-law changes, which we thought they had approved but which in fact they had not. Let me explain their concern. When we first presented a draft of our revised by-laws to the Executive Committee in the spring of 1986, it was reluctant to approve our formation of an Accreditation Division whose membership was restricted to administrators from accredited programs. We thought we had complied with this objection when the final draft of the by-laws contained the same membership wording, but indicated that all meetings of the Division would be open to all AAPG members and remained silent on the issue of voting. Those of us who participated in the drafting process fully understood that, at a meeting of the Division where any sort of vote was to be taken, all AAPG members present could vote on the issue. However, this wording still presents problems to the Executive Committee and we have been asked to develop revised by-law wording which will be presented to you after our Board of Governors has reviewed it and made a definite recommendation to you.

In essence the AAA Executive Committee has requested that we not further divide our group by having an Accreditation Division even if it is our full intent to have everyone interested in accreditation come to meetings and vote if issues are presented. I am persuaded that the logic of the Executive Committee is sound and that we should consider making the changes they have suggested. Although there may be some editorial and even substantive changes made in the revisions I have drafted when our full Board of Governors reviews them at our meeting in August, any of us on the Board would like to hear from you with suggestions to further guide our work. The tentative changes are reproduced below with the proposed removed wording designated in parentheses and lined out. The proposed new or revised wording is underlined.

V. Officers and Duties of Officers

4. Accreditation Vice President – The Accreditation Vice President shall be elected for a one-year term. 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) committee of AAPG.

VII. Accreditation (~~Division~~) Committee

~~(1. The Accreditation (Division) Committee shall consist of all members representing institutions who have obtained accreditation from AACSB for either a Type A, B, or C Program.)~~

1. ~~(2.)~~ The Accreditation (~~Division~~) Committee shall consider accreditation issues as they affect the AAPG membership, make pronouncements and issue position statements regarding accreditation of accounting programs, and

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PRESIDENT'S MESSAGE

(Continued from page 1)

make recommendations to the Accreditation Vice President to take to the AACSB for consideration.

~~(3. Meetings of the Accreditation Division shall be announced to the general membership and are open to all interested members. The Accreditation Vice President shall seek advice from accredited and non-accredited members alike.)~~

X. Nominating Committee

~~2. (...However, candidates for Accreditation Vice President must represent an accredited Accounting Program. It is also desirable that candidates be concurrently serving on AACSB Accounting Accreditation Committees or as officers of AACSB.)~~

Robert E. Schlosser
President

EDITOR'S NOTE

Once again, a reminder that the AAPG Newsletter affords the opportunity for better communication among accounting administrators. Please send news items, essays, or other contributions which you feel might be of general interest to Group members to:

Gary W. Heesacker
Department of Accounting
School of Business & Economics
Central Washington University
Ellensburg, Washington 98926

The copy deadline for the Fall-Winter issue is October 15, 1987.

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP MINUTES OF BOARD MEETING NOVEMBER 21, 1986*

The Board of Directors of AAPG met on November 21, 1986, at the Ramada Renaissance in Atlanta, Georgia. President Robert Schlosser called the meeting to order at 8:40 a.m. Secretary Jan Williams presented the minutes of the August Board meeting (prepared by past Secretary Fred Neumann) and the minutes of the annual meeting which was also held in August. These were approved with minor editorial changes to correct two misspelled names.

Treasurer Bill Bentz presented a financial report, a copy of which was included in the fall newsletter. This report was approved with minor editorial changes to correct a computer error.

Past-President Russell Petersen presented a letter that he proposed be sent to all administrators to encourage involvement in AAPG activities and to solicit recommendations for officers. After considerable discussion, a motion to approve the letter and the mailing as indicated was passed.

President Robert Schlosser presented an update on correspondence with Ray Sommerfeld, American Accounting Association President. A lengthy discussion was held concerning the problem of the by-laws change for AAPG permitting the formation of an accreditation section in which all members of AAPG would not be eligible to vote. The outcome of this discussion issue was that President Schlosser was assigned the responsibility of meeting with the AAA Executive Committee in hopes of resolving the disagreement in a manner that

was consistent with the original intent of AAPG in forming the accreditation section. A report on that meeting will be forthcoming at the next Board meeting.

Bill Bentz made brief comments on the operational side of accreditation, citing problems in the research standards and in the student-quality standards. Note was made that accreditation was not scheduled as part of the annual meeting.

A discussion emerged concerning sessions at the annual AAA meeting in August and the fact that AAPG was not represented on the program committee. President-Elect O'Connor agreed to contact program committee chair John Kramer concerning program space for sessions as follows:

1. Business meeting (the day before the AAA meeting begins)
2. Marketing the accounting profession
3. Accreditation

A series of Board liaison reports were given, as follows: Accreditation (Streuling), Administrative Support (Sperry), Membership (Sperry), Newsletter (Dowell), Program (O'Connor for Schlosser who had to leave the meeting early to attend a funeral of a close family member), Regional Vice-Presidents (O'Connor), and Budget Preparation (Bryant).

The meeting was adjourned at 2:30 p.m.

*Approved at the February 11, 1987, meeting of the Board of Directors.

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP MINUTES OF BOARD MEETING FEBRUARY 8, 1987*

The Board of Directors of AAPG met on February 8, 1987, at the Tempe Mission Palms Hotel in Tempe, Arizona. President Robert Schlosser called the meeting to order at approximately 2:00 p.m. Secretary Jan Williams presented the minutes of the November meeting and they were approved as presented.

Treasurer Keith Bryant presented the budget and discussed his financial report which was approved as presented. (A copy of that report is attached with these minutes.) The decision was made that in the future,

*Subject to approval at August 1987 meeting of the Board of Directors.

ADMINISTRATORS OF ACCOUNTING PROGRAMS
Statement of Budgeted Receipts, Expenditures, and Fund Balances
For the Fiscal Year Ending August 31, 1987

	<u>Annual Budget</u>	<u>Actual To 12/31/86</u>	<u>(Over) Under</u>
Balance, September 1, 1986	\$21,422.83	\$21,422.83	\$ 0.00
Receipts:			
Membership Dues (275 @ \$50)	\$13,750.00	\$ 9,850.00	\$ 3,900.00
Seminar Fees	0.00	4,557.00	(4,557.00)
FSA/AAPG Conference	0.00	0.00	0.00
Total Receipts	<u>\$13,750.00</u>	<u>\$14,407.00</u>	<u>\$ 657.00</u>
Less Expenditures:			
Regional Activities:			
Mid-Atlantic	\$ 400.00	\$ 0.00	\$ 400.00
Midwest	400.00	0.00	400.00
Ohio	400.00	0.00	400.00
Northeast	400.00	0.00	400.00
Southeast	400.00	0.00	400.00
Southwest	400.00	0.00	400.00
Western	400.00	0.00	400.00
Subtotal, Regional Activities	\$ 2,800.00	\$ 0.00	\$ 2,800.00
Board of Governors Meeting	4,500.00	3,466.29	1,033.71
Regional Vice-President's Meetings	750.00	0.00	750.00
Annual AAA Mtng.: AAPG Mtng. & Rcptn.	1,000.00	974.63	25.37
Data Base Project	4,000.00	0.00	4,000.00
Newsletter	2,000.00	0.00	2,000.00
AAA Adminis. Support (Sem. Exp.)	300.00	265.49	34.51
Miscellaneous	100.00	0.00	100.00
Total Expenditures	<u>\$15,450.00</u>	<u>\$ 4,706.41</u>	<u>\$10,743.59</u>
Net Change in Cash	(\$ 1,700.00)	\$ 9,700.59	(\$11,400.59)
Balances, 12/31/86, and to Date	<u>\$19,722.83</u>	<u>\$31,123.42</u>	<u>(\$11,400.59)</u>

Submitted by Keith Brayant, Treasurer
February 8, 1987

individuals requesting reimbursement for Board meeting expenses would not be listed by name in the financial report.

A major topic of the meeting was accreditation. President Schlosser discussed his upcoming meeting with the AAA Executive Committee and several conversations he has had with AAA President Ray Sommerfeld. The discussion centered on the AAA's recommendations to the AACSB concerning membership on accreditation committees and the role the AAPG should play in such committee recommendations. As in the November meeting, the role of AAPG was discussed with emphasis on the by-laws change creating an accreditation division. President Schlosser confirmed his intent to meet with the AAA Executive Committee in an effort to represent AAPG in a manner consistent with the original intent of the organization in establishing the accreditation division. A report of that meeting will be made at the next Board meeting.

President-Elect Melvin O'Connor reviewed plans for AAPG involvement in the AAA annual program in

Cincinnati in August. He reported on a phone conversation with Jack Kramer who indicated that Jack Helmkamp was representing AAPG on the AAA program advisory committee of which Jack Kramer is chair. Tentative plans call for AAPG being responsible for two concurrent sessions in addition to the business meeting which will be held the day prior to the start of the AAA meeting.

Liaison reports were given as follows: Membership (Sperry), Data Base (Visse), and Newsletter (Dowell).

President-Elect O'Connor discussed a proposal by the FSA that the AAPG join that organization in a data collection project concerning the quality of accounting majors. The Board acted to jointly sponsor the project, including funding up to half of the cost. A proposal of the FSA to have a joint meeting in 1987-88 was not approved by the Board. Finally, President-Elect O'Connor discussed several major objectives for the coming year in his attempts to establish an agenda for the organization during his year as President.

The meeting was adjourned at 4:45 p.m.

ANNUAL MEETING REPORT By Jack Helmkamp

The annual meeting of the AAPG was held in Tempe, Arizona from February 8-11, 1987. The new chairpersons seminar preceded the annual meeting on February 8. Over 170 persons attended the meeting and were exposed to beautiful weather and an interesting agenda. The AAPG's special thanks go to Joe Schultz and Arizona State University for hosting the Tuesday luncheon and assisting the planning committee in the logistics for the program.

The key topics discussed at the meeting were: the changing economics of public accounting, the CPA exam, the follow-up to the Bedford committee report, accounting program reviews, AIS course content, faculty evaluations, AACSB study of business schools, making effective presentations, and fund raising.

The meeting was highlighted by the luncheon speaker on Monday, John E. Hunnicutt of Peat, Marwick, Mitchell & Co., who discussed the political implications of the accounting profession. Price Waterhouse hosted a reception before the Monday evening dinner. The following people participated in the meeting: James R. Boatsman, Arizona State University; Bernard Milano, Peat, Marwick, Mitchell & Co.; Larry E. Rittenberg, University of Wisconsin - Madison; Stephen A. Zeff, Rice University; John K. Simmons, University of Florida; John Hunnicutt, Peat, Marwick, Mitchell & Co.; Marc Massoud, Claremont McKenna College; Alvin Arens, Michigan State University; Donald Giacomino, Marquette University; William McCarthy, Michigan State University; Lawrence E. McKibbin, University of Oklahoma; Judith Kamnikar, Auburn University - Montgomery; Roycee Kerr, Arthur Andersen & Co.; and Doyle Williams, University of Southern California.

ACCOUNTING ACCREDITATION NEWS By William F. Bentz, Accreditation Vice-President

The Standards Committee of the American Assembly of Collegiate Schools of Business is considering several issues of concern in the accreditation process. Accounting accreditation issues are brought to the attention of the Standards Committee primarily by the AACSB Accounting Accreditation Committee, the AACSB staff, individual deans, and other professional organizations. Emerging as well as continuing policy issues are discussed until some decision is reached regarding an action plan.

The Standards Committee starts and ends by meeting as a committee of the whole. During a typical meeting day, the Accounting and Business Subcommittees meet separately to discuss issues of respective concern. Allen Bailey, Chair of the Standards Committee, divides his time between the two subcommittees. Dean Charles Nickerson of Florida International University chairs the Accounting Subcommittee.

At the behest of Steve Zeff, representing the American Accounting Association, the Committee discussed the proposed changes in the format of the uniform CPA examination. The Committee, based on the belief that the CPA examination influences textbook authors as well as many accounting educators, decided to com-

ment. On behalf of the Standards Committee, Dean Allan R. Bailey has written to Parren A. Cherry, Chairman of the AICPA Board of Examiners, expressing concern about the effects of the proposed changes as well as the process utilized to study those changes. The primary concern expressed was that little dialogue has taken place among the interested parties. He wrote, "Regardless of intent, the Uniform CPA examination *does* impact the curriculums offered by our (accredited, ed.) institutions." To the extent that the CPA examination does influence curricula, academic organizations and accrediting agencies need to be considered when modifying a professional examination.

The Accounting Subcommittee reviewed the American Accounting Association's Special Report, "Future Accounting Education: Preparing for the Expanding Profession." After much discussion, the Committee concluded that the general tone of the report, especially the emphasis on accounting information systems, is entirely consistent with the intent and spirit of accounting accreditation. Nothing in the report was considered sufficiently specific to suggest that the accounting curriculum standards need to be reviewed at the present time.

However, in a letter to Ray Sommerfeld, President of the American Accounting Association, the Committee did decide to take the position that the AACSB intends to continue to accredit programs at both the baccalaureate and the masters levels. To limit accreditation to five-year or master's programs, as recommended by the special report, is *not* under consideration by the AACSB. The Standards Committee believes accounting accreditation has had a positive impact on accounting education and will continue to accredit programs at both the baccalaureate and master's levels.

Similarly, the Accounting Subcommittee discussed the AICPA's "Andersen Report." Some committee members believe that market forces alone will determine the need for graduate education in accounting. Others believe professional standards should determine the minimum preparation required to enter the profession of public accounting. This debate will be continued in August at the American Accounting Association Meetings in Cincinnati at one of the AAPG sessions. No action by the Committee was taken.

Several members of the Accounting Subcommittee expressed concern that some of the best business students no longer are going into accounting. The problem, if one exists, seems to be more apparent among the most visible MBA programs that place large numbers of students with financial institutions. Since the Federation of Schools of Accounting (FSA) is planning to study this very issue, no further action is planned by the Committee. The Committee offered moral support and encouragement, but no money, to the FSA effort.

Finally, a subcommittee was formed to draft a brochure that will extoll the virtues of accreditation to the general public. The emphasis is to be on the advantages of attending or supporting an accredited program as opposed to one that is not. The focus will be on the activities and services of the AACSB to its member schools.

In my role of Accreditation Vice President, I will be glad to share with the Standards Committee any suggestions and concerns that you may have.

AAPG DATA BASE COMMITTEE REPORT

by
Richard F. Bebee

The Data Base Committee had a meeting on February 8, 1987 and is currently in the process of compiling a report for use at the Board of Governors of the AAPG. The committee is responsible for the supervision of the maintenance of a system for the collecting, tabulating, and distributing the results of a national survey of data elements for use by accounting administrators. The committee has also designed a new cover for the report generated by the data base project. The purpose of the new cover is to give AAPG greater visibility on the data base questionnaire and results.

Most of the committee's time was spent analyzing and revising the data base questionnaire. The committee report will include recommendations for salary information by special areas in accounting (financial, auditing, managerial/cost, systems) and by academic qualifications (MBA/CPA, "ABD," PhD).

Further, salary information would be reported in absolute amounts rather than brackets. Salary information would be reported by accredited and non-accredited accounting programs. The committee will be making recommendations with respect to the best way of handling EEOC questions now asked by the American Accounting Association.

The committee has developed a plan which will be presented to the Board of Governors of AAPG to help them convince the AACSB to modify its data base questionnaire to include information vital to administrators of accounting with the hope that AAPG may be able to drop its own questionnaire and remove the perceived duplication of effort regarding this important area.

The data base committee will be making recommendations for modifications of the existing questionnaire and has also made recommendations for modification of the existing AACSB questionnaire so that it would incorporate administrators of accounting data.

A final problem that the committee addressed was to develop a plan to keep in closer touch with major doctorate-granting institutions in each region to urge these institutions to participate in the data base project because of their importance to it.

The committee intends to get a final report to the Board of Governors no later than June 1, 1987.

If you have any other suggestions or comments about the data base survey, feel free to contact the Chairman of the data base survey committee.

CALL FOR PAPERS ADVANCES IN PUBLIC INTEREST ACCOUNTING

Among the fruits of the 1960s was a growing awareness of the social role of accounting and accountants. This awareness took two forms. One was called "public interest accounting"; the other "social accounting." Public interest accounting referred to the responsibility of individual accounting professionals to offer their services on a *pro bono* basis to individuals and groups, both public and private. Social accounting

referred to efforts to restructure conventional financial statements to incorporate some of the social costs and benefits that result from corporate activities. But despite their initial momentum, by the 1980s both public interest accounting and social accounting had been relegated to the margins of accounting practice and scholarship, if not dismissed entirely by some.

The failure of public and social interest accounting to have a significant impact on the way we think about and go about accounting is partly the result of two dichotomies: the separation of both public interest and social accounting from "accounting proper," and the distinction made between public interest and social accounting.

Separating public interest and social accounting from the rest of accounting implies that there exists an accounting that is neither in the "public interest" nor concerned with the social impact of corporate activities. Moreover, relegating public interest and social accounting to the margins of the discipline implies that these not-in-the-public-interest, not-social areas of accounting are the ones that are, and ought to be, central to scholarship and practice. This separation reflects the allegiance of the large part of accounting scholarship and practice to a minority of social constituents. It effectively isolates the mainstream of accountancy from the "contaminating" influences of those concerned with representing the interests of the majority of social constituencies that are "left over."

Dividing public interest from social accounting also has adverse effects for the development of accountancy. It uncouples the performance of *pro bono* work from the social origins of the conditions that create the need for such services in the first place. It places *pro bono* work in a setting in which existing accounting policies and practices are accepted and simply made available to less advantaged members of society, rather than being vigorously challenged and radically transformed.

In recent years, a growing number of accounting researchers have rejected these spurious dichotomies and are reuniting public interest accounting with social accounting, and calling the combination "public interest accounting." They are situating public interest accounting at the very center of an accounting problem that concerns itself with the basis for adjudicating exchanges between corporations and various social constituencies and factions thereof.

Advances in Public Interest Accounting provides these researchers with a forum in which to critically appraise existing accounting theory and practice and to explore alternatives for their radical transformation. The publication welcomes original manuscripts that explore all facets of this broad agenda including (but not limited to) the following:

- examining the relationship between private enterprises and the state and between the accounting profession and the state
- exploring the reporting problems of state-owned enterprises
- exploring alternatives to the neoclassical economic model that currently grounds much of accounting theory

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**CALL FOR PAPERS
ADVANCES IN
PUBLIC INTEREST ACCOUNTING**

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- finding alternatives to conventional efficiency and profitability measures of corporate performance
- investigating the ways accounting contributes to the allocative, distributive, social, and ecological consequences of corporate activities
- incorporating into the reporting system the costs that corporations externalize by imposing them on employees, communities, and future generations
- exploring the ways in which both financial and managerial accounting participate in resolving the social tensions that are inherent in corporate activities
- expanding the profession's reporting responsibilities beyond investors and creditors to encompass the broader set of those who interact with or are acted upon by the corporation
- recognizing the heterogeneity of interests and conflicts within investor and creditor groups
- addressing the implications of the changing market structure of the accounting profession and the diminishing place of auditing relative to other client services.

Advances in Public Interest Accounting is published annually by JAI Press, Box 1678, 36 Sherwood, Greenwich, Connecticut, 06836. The price for individuals is \$24.75; for institutions, \$49.50; plus \$2.50 for postage and handling domestically, and \$4.00 for foreign orders. Volume I was published in 1986; Volume II is forthcoming in the last quarter of 1987.

Manuscripts are now being solicited for Volume 3. 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.

ADMINISTRATIVE SUPPORT REPORT

by
David F. Fetyko

At the Accounting Administrators' Workshop in Tempe in February, the AAPG Administrative Support Committee finalized plans for its activities for 1987-88. Following up on last year's study of microcomputer administrative applications in accounting, the committee will compile information on specific applications developed by accounting administrators and any commercial software packages available to handle accounting program administrative tasks.

A mailing to AAPG members is planned for late April. In this mailing the committee will ask for a short description of software used for different administrative tasks and for information on how such software can be obtained. The responses will be compiled, and a report with the compiled information will be mailed to all AAPG members before the national AAA meeting in August 1987.

This year's committee will recommend that this information be updated annually or bi-annually. The mailing in April may include a request for recommendations on ways that the Administrative Support Committee can help AAPG members. One suggestion from Mel O'Connor (Michigan State), which also was supported by Bob Schlosser (Rutgers), is development of an Accounting Administrator's Handbook containing information on many of the areas covered by the New Chairpersons' Workshop which is held annually before the Accounting Administrators' Workshop. The information on microcomputer administrative applications in accounting would be part of that handbook.

**CINCINNATI MEETINGS
OF THE AAPG**

A general business meeting of the AAPG will be held in the Clarion Hotel, tentatively in the Bronze Room A, on Sunday, August 16, from 4 to 5:30 p.m. Wine and cheese will be available at the meeting.

In addition, two technical sessions will be held in connection with the AAA convention directed toward the accounting administrators. These will be held in the Convention Center. They are:

Professional Accounting Education—Market or Standard Driven?

Monday 8/17, 3:45 to 5 p.m.

The moderator is William F. Bentz, University of Oklahoma.

The presenters are: A. Tom Nelson,
University of Utah
David B. Pearson,
Authur Young & Company
Robert L. Virgil,
Washington University

Responding to the Changing Demographics of Accounting Education

Tuesday 8/18, 10:15 to 11:45 a.m.

The moderator is Doyle Z. Williams, University of Southern California.

The presentors are: Grant M. Clowery,
University of Michigan
Larry E. Wittenberg,
University of Wisconsin
John R. Thorton,
Coopers & Lybrand

NEWS ABOUT REGIONAL PROGRAMS

by
Melvin C. O'Connor

Your regional vice presidents planned and conducted programs at each of the AAA spring meetings. Brief summaries of each regional AAPG program are presented below.

Mid-Atlantic – April 15, 1987

Steve Fogg (Temple University) chose "fund raising" as the topic for the two hour Mid-Atlantic program. Kevin Freese, Director of Annual Giving at Temple, was the guest speaker. Mr. Freese provided

technical guidance on the basics of direct mailings and telephone fund raising. Hopefully, those in attendance learned about new sources of departmental "soft money" and how to develop those sources.

Midwest – April 16, 1987

David Dittman (University of Minnesota) arranged and chaired a breakfast meeting, which was attended by 15 accounting program administrators. This year, as in the past, administrators who are non-members of the AAPG were invited to attend in the hope that they would become more familiar with the AAPG. The breakfast meeting provided an opportunity to exchange news stories, express views about the status of accounting education, and to hear Mel O'Connor (president-elect of the AAPG) describe the role and programs of the AAPG and comment on potential 1987-88 activities.

Northeast – April 2, 1987

Paul Janell (Northeastern University) planned a technical session concerned with responding to changes in student and staff demographics, both from

an accounting academic perspective and from an accounting practice perspective. There was a panel discussion moderated by Brent Inman, National Director of Recruiting for Coopers & Lybrand. The members of the panel were: Audre Wenzler, Director of Human Resource Planning for Coopers & Lybrand; Dennis Riegel, Director of Recruiting for Arthur Andersen; and Paul Janell, Professor at Northeastern University.

Ohio – May 1, 1987

Felix Kollaritsch (Ohio State University) coordinated a two-part program. Mel O'Connor (president-elect of the AAPG) provided an update on AAPG activities for 1986-87 and commented on potential 1987-88 activities. John Simmons (University of Florida) and Nabil Hassan (Wright State University) presented a review of the Bedford Committee Report. This review was open to all who attended the general AAA regional meeting.

Southeast – April 25, 1987

Homer Bates (University of North Florida) planned a
(Continued on back page)

1987-88 BALLOT

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

	Nominees for 1987-88 Offices	Write-in-Ballot
VICE-PRESIDENT AND PRESIDENT ELECT	_____ Bill Bentz, Oklahoma	_____
VICE-PRESIDENT (Accreditation)	_____ Jim Benjamin, Texas A&M	_____
SECRETARY	_____ Donald Klein, Grand Valley State	_____
TREASURER	_____ Paul Janell, Northeastern	_____
BOARD MEMBER #1 (Expires 8-89)	_____ Gary Heesacker Central Washington	_____
BOARD MEMBER #2 (Expires 8-89)	_____ Jim Smith William and Mary	_____
REGIONAL VICE PRESIDENTS		
Mid-Atlantic	_____ Dan O'Mara, Villanova	_____
Northeast	_____ Bruce Oliver, Rochester Institute	_____
Ohio	_____ Thomas Evans, Bowling Green State	_____
Mid-West	_____ Gay Halvorsen, Northern Iowa	_____
Southeast	_____ Allan Attaway, Louisville	_____
Southwest	_____ Sam Sedki, St. Mary's	_____
West	_____ Larzette Hale, Utah State	_____
NOMINATING COMMITTEE #1	_____ Felix Kollaritsch, Ohio State	_____
	#2 _____ Gary Luoma, South Carolina	_____
	#3 _____ Gary White, Texas Tech.	_____

Please mail ballot, by July 15, to: Jan Williams
Department of Accountancy & Business Law
College of Business Administration
University of Tennessee
Knoxville, TN 37996-0560

NEWS ABOUT REGIONAL PROGRAMS

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group discussion of two topics. The first topic was the Florida law requiring five years of education, including an additional year of study in accounting. The second topic was the proposed changes in the Uniform CPA Examination. Plans were made to poll regional AAPG members regarding their views on the proposed changes.

Southwest – March 11, 1987

Jackson White (University of Arkansas) moderated a panel discussion of "the attributes of the entry-level accountant of 1992." Panel members were: L. Donald Barr, Coopers & Lybrand; Ron J. Ebest, Arthur Andersen; and Hal Reister, Arthur Young. All of the panel members are regional personnel/recruiting partners. Questions from the audience of about 20 people were answered or discussed by the panel. Following the panel, a reception was held for those in attendance, as well as for those who arrived late.

West – April 30, 1987

Eldon Schafer (Pacific Lutheran University) arranged for the day prior to the AAA Western Regional

conference located at Sacramento, CA, sponsored by Sacramento State University, to be set aside for an AAPG conference for accounting administrators. The speakers were Dale Gerboth of Arthur Young speaking on the economics of public accounting, and H. Thomas Johnson speaking on the economics of industrial accounting.

DID YOU KNOW?

by

Karen Adamson
Central Washington University

"The typical U.S. executive is a 51 year old, white male, married, and never divorced. He is Protestant, politically conservative and a registered Republican. He holds a bachelor's degree and a masters in business administration and has worked for his current employer for 17 years. He earns \$215,000 annually. And, he cites integrity as the quality most needed for the success of his business, and hard work as the most critical factor in his professional success."

SOURCE Korn/Ferry International's Executive Profile: A Survey of Corporate Leaders in the Eighties.

American Accounting Association

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