

*Administrators of*  
**ACCOUNTING PROGRAMS**  
*A Group of the American Accounting Association*

## President's Message

Like many of you, I am looking forward to a trip to Hawaii in 1989. The AAPG Board of Governors and Annual Business Meetings will be held on Sunday, August 13th. Both the incoming and outgoing boards will be meeting from 2:00 to 4:00 p.m. on Sunday. The Annual Business Meeting will begin at 4:00 p.m. and will be followed by a reception. This year's Annual Meeting will feature committee reports, discussion of the preliminary 1989-90 budget, and comments about next year's activities by your new President. I encourage new administrators as well as continuing administrators to attend and participate in our discussions. It is never too early for you to get involved.

From my perspective, the Annual Seminar provided topics and ideas worthy of our thought and consideration in the process of upgrading our respective programs. The difficult task is to take information about the changing business and accounting environment and to determine how best to respond to these changes. Our plan is to continue to offer sessions at both the regional and the national AAA meetings that will move accounting education forward in spite of the uncertainty that we all face. Both the Practice Involvement Committee chaired by Larry Scott and the Annual Seminar Committee chaired by Jim Smith deserve our special thanks for planning and offering such a fine program in San Diego.

Much Committee work remains to be done. The Administrative Support Committee is working on a brief "starter handbook" that will provide information about resources available to administrators of academic units. We plan to include a variety of materials that will be of interest to a wide variety of accounting programs from small to large, public and private, new and old. The Date Base Committee is working with the AACSB to improve the reporting of accounting faculty salaries which should benefit us in two ways. To the extent that deans rely primarily on the AACSB data base, we should benefit from any improvement in the quality of that data. Further, we may be able to reduce the redundancy and cost of our own activities.

The Practice Involvement Committee is continuing to look for new ways to involve more practicing accountants in our activities. I have every reason to believe that the Financial Executives Institute and the National Association of Accountants are looking for ways to become more involved with accounting educators. The timing of our efforts to include practitioners has been excellent and the results very satisfying.

The Nominations Committee has nominated a slate of officers which is reported elsewhere in this newsletter. However, the Committee still wants to know of your interest in serving on committees or as an officer next year. Let them hear from you.

In spite of my pledge to the contrary, we do need to revise the By-Laws to reflect our earlier decision to have Regional Vice Presidents-Elect. Also, I have worked out with Gerhard Mueller and John Simmons some improvements in the language that describes our relationship with the American Accounting Association. I believe the changes that you will be asked to vote upon are appropriate.

I have enjoyed serving as your President this year and look forward to a good meeting in Hawaii. I hope to see all of you there.

Bill Bentz  
President

## ON BEING AN ACCOUNTING ADMINISTRATOR\*

By Bill Bentz

Traditionally, participants in the Annual Seminar of the AAPG hold a town meeting after the Monday night dinner. During the 1989 meeting I made some observations about the decreasing complexity of being an accounting administrator. Thanks to a gracious reception sponsored by Peat Marwick, all were in good spirits. For some reason a number of spouses seemed to enjoy my comments more than the administrators in attendance. At the urging of one such spouse, my comments are repeated here for your enjoyment.

As an educator, I do not have a dream, I have a thesis. My thesis is that being an accounting administrator is becoming easier than ever before. To support this thesis, consider the major responsibility areas of a typical academic administrator.

Consider the matter of accounting curricula.

- For years, our respective state boards of accountancy have determined what courses are taken by our students, regardless of our formal degree requirements.
- More recently, the AACSB has been telling us what subject areas, not courses, must be required for our programs to be accredited.
- Not to be left out, in 1988 the NAA endorsed a model program for both 120- and 150-hour programs.
- With regard to the future, the American Accounting Association's Bedford Committee tells us where to go and the AICPA tells us how many hours it will take to get there.

With so little control over what students are to learn, why worry about the curriculum?

Consider the area of fund raising.

- The faculty will tell you how much money to raise.
- The alumni will tell you which (other) alumni and firms should contribute money.
- Deans will gladly tell you how the money should be spent.
- And the Development Office will tell you that fund raising is their job anyway.

With support like that, how can we fail?

Consider the area of faculty recruiting

- Various faculty and student groups will tell you what should be the composition of your faculty.
- The Affirmative Action Office on your campus will provide a thick manual, complete with forms, to describe exactly how you are to search for faculty.
- Your faculty will tell you which of their friends to hire.

- And your dean will tell you how much to pay them, which eliminates the need to be trying to recruit in the first place.

Consider Faculty Evaluation.

- The Provost no doubt has prepared a thick manual, complete with forms, which details the evaluation process.
- The faculty will tell you which of their colleagues do crummy research.
- Students will tell you, to two decimal places, who are your best teachers.
- And most importantly, there is a college evaluation committee and a dean to correct all of your mistakes.

So faculty evaluation cannot be all that difficult.

What I do not understand is why, just when the job of an accounting administrator is becoming so easy, there are so many happy ex-administrators!

\*These remarks were made by President Bill Bentz at the AAPG Seminar dinner on February 6, 1989, in San Diego, California.

## NEWS ABOUT REGIONAL ACTIVITIES

Your Regional Vice Presidents have planned programs that include several topics of interest to accounting administrators. These programs are summarized below.

### Mid-Atlantic—April 28, 1989

David Zaumeyer has chosen "150 hour program issues" as the topic for the Mid-Atlantic AAPG program. Those who attend will hear presentations about getting 150 hour programs started and about the impact of 150 hour programs on the firms. They will also have an opportunity to discuss the issues during a question and answer session following the presentations.

### Midwest—April 19, 1989

Maurice Stark will host those attending the Midwest AAPG program at a social hour and dinner. A round table discussion of several topics will follow dinner. The topics include (1) enrollment trends and student recruiting, (2) 150 hour program issues, and (3) accreditation issues. Other topics of interest may be discussed also.

### Northeast—April 27-29, 1989

Sandy Gunn has planned a program that involves a presentation about 150 hour program issues. A question and answer session will follow the presentation.

### Ohio—November 4, 1988 and May 5, 1989

The Ohio Region holds two meetings per year. The fall meeting was held on November 4, 1988 in the offices of the Ohio Society of Certified Public Ac-

countants. About 20 accounting administrators attended. They discussed faculty recruiting, teaching loads, compensation packages, and 150 hour program issues.

The spring meeting will be held May 5, 1989 in conjunction with the Ohio Regional Meetings of the American Accounting Association. Topics to be discussed at the spring meeting include FSA, the accreditation process, the CPA examination and educational standards, and 150 hour program issues. Dick Metcalf planned these programs.

#### **Southeast—April 20, 1989**

Individuals attending the Southeast Regional Meeting will hear a presentation about 150 hour program implementation issues planned by Connie Konstans. A business meeting and hospitality hour will follow the presentation.

#### **Southwest—March 9, 1989**

At the time of this writing, the Southwest meetings have already been held. About 40 individuals attended the meeting and social hour that followed. Those who attended discussed 150 hour program issues, faculty evaluations, faculty compensation packages, and accounting advisory boards. The program was planned by Lanny Chasteen.

#### **Western—May 4, 1989**

Bob Zimmer has planned a program involving two presentations. One presentation will address how to motivate faculty to publish. The other presentation will address whether the expectations for schools of accounting have been met.

C. Dwayne Dowell

Vice President and President-Elect

### **DATA BASE COMMITTEE**

The major project that the committee continues to deal with is to persuade the AACSB to modify its annual salary survey instrument to accommodate the data needs of accounting administrators. Many believe that, by accomplishing this objective, the AAPG could eliminate its annual survey and save considerable effort on everybody's part. There is some concern, however, that the AACSB data may not be as accurate or useful as the current AAPG salary survey. Bill Bentz, the current AAPG President, has undertaken an experiment designed to check the accuracy of the AACSB survey data. He plans to collect salary data on accounting faculty in the Big-Ten schools and then compare this data to the AACSB data on the same faculty at the same schools.

Further consideration on seeking an agreement with the AACSB to collect data for accounting administrators will be deferred until Bill completes his experiment.

Ray Dockweiler  
Chairman

### **CALL FOR LITERARY AWARD NOMINATIONS**

Nominations for the 1987-1988 and 1988-1989 Literary Awards are currently being accepted by the Literary Award Committee of the American Woman's Society of CPAs. The Literary Awards are to be given at the annual meeting of the American Woman's Society of CPAs and the American Society of Woman Accountants to be held in San Antonio, Texas on September 19-24, 1989. The awards are to recognize outstanding contributions made to accounting literature by women (not necessarily members of AWSCPA or ASWA). The article must have been published during the time period of July 1, 1987 through March 31, 1989.

Nominations should be sent to Professor Dahli Gray, KCBA — American University, 4400 Massachusetts Avenue, N.W., Washington, D.C. 20016-8044. Nominations should include a copy of the article with the name and address of the publisher. Nominations will close on June 1, 1989.

### **ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP MINUTES OF BOARD MEETING FEBRUARY 5, 1989**

The Board of Governors of AAPG met on February 5 at the U.S. Grant Hotel in San Diego in conjunction with the AAPG Annual Seminar. President William Bentz opened the meeting at 2:00 p.m.

Secretary Bruce Oliver distributed the minutes of the November 19 Board meeting in Chicago. They were approved as submitted.

Treasurer Daniel O'Mara submitted the budget and the actual expenditures from August 31 to date. He moved to adjust the amount for the Data Base Committee to \$3,500 from \$3,000. The motion was seconded and approved unanimously. The receipts to date are \$15,984.13 and expenditures are \$8,872.78, yielding a fund balance of \$29,096.51. It was indicated that each Region is apparently spending its \$750. Break-even projections indicate a loss on this year's annual seminar. This is due largely to the expected expenses incurred for some invited Seminar participants. The net loss may be about \$2,000.

Accreditation Vice President Eugene Whittenburg asked the Board members to submit to him any nominations for accreditation committees. The AAPG's accreditation visitation nominees are Gary Previts, Gerhard Mueller, Daniel O'Mara, Daniel Attaway, Lanny Chasteen, William Markell, and Eugene Berry. The accounting accreditation nominees are Eugene Whittenburg, Fred Choi, Melvin O'Connor, and Donald Kieso. The lists were unanimously approved and will be forwarded to Gerhard

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Mueller, AAA President, who uses them as his primary source of nominees.

William Bentz reported for Linda Mitchusson on the Administrative Support Committee. Linda is on medical leave and Largette Hale resigned for personal reasons. Thus the committee needs new members and someone to serve as Chair for the remainder of the year.

James Smith reported for the Annual Seminar Committee. The New Administrator session has twenty-six attendees. The seminar has 182 initial registrants, with a final total of 190 expected.

The Data Base Committee report indicates that the stalemate with the AACSB over salary surveys may be moving off dead center. The AACSB has agreed to clarify some of the terminology of their survey. Correspondingly, as a check on survey validity, Bentz will survey Big 10 department chairs and compare those results with the AACSB data on both salaries and salary supplements. It was noted that 28 AAPG schools are not part of the AACSB survey, so there may be some lost information by abandoning our survey for theirs. Similarly, regional and other information details are information that the AACSB doesn't want. It was suggested that the AAPG could cover the increased costs of AACSB providing these details. In summary, it appears that the AACSB is now ready to review the two-survey situation with AAPG.

The Data Base Committee will be considering the implications of the Federation of Schools of Accountancy student survey at its meeting later today. There was a general lack of enthusiasm for this survey.

Some concern was expressed about the validity of the AAPG survey due to inter-school differences in faculty classifications, and who may *actually* complete the survey.

The next *Newsletter* will be out shortly. The column directed toward new administrators will be initiated as previously recommended. A postcard will be included in some future issue for informing AAPG of changes in administrators. Regional Vice Presidents should notify the *Newsletter* editor when they know the names of any new administrators.

Bentz reported for the Nominations Committee. A letter was previously distributed to AAPG members by Chuck Carpenter seeking nominations. Robert Schlosser will serve as this year's Chair.

Larry Scott reported that the Practice Involvement Committee will meet during the Seminar to work on the content of the AAPG's session at the annual AAA meeting. By late March, AAA will need to know its content in order to hold that slot for AAPG. The AAA has been asked to make sure that the annual AAPG business meeting is on the AAA printed program.

The consensus of the Board discussion on the 150 hour program is that it is vital for AAPG to be involved in any NASBA deliberations and actions.

Dwayne Dowell reported that the Regional Vice Presidents are in the process of inviting members to the spring meetings. Written reports were received from everyone but Gunn of the Northeast. Six of the seven regions are dealing with some aspect of the 150 hour requirement.

Dowell questioned whether the AAPG should continue to sponsor a session at the annual meeting. Its elimination would enable us to focus on the annual seminar and the regional meetings. He also asked whether the Regional Vice Presidents should meet to determine a common topical area for their meetings.

The Board meeting was adjourned at 4:16 p.m.

Respectfully submitted,  
Bruce L. Oliver  
Secretary

## ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP MINUTES OF BOARD OF GOVERNORS MEETING NOVEMBER 18, 1988

The Board of Governors met on November 19 at the Hilton at O'Hare in Chicago. President William Bentz opened the meeting at 8:45 a.m., distributed the agenda and indicated Whittenburg and Mitchusson contacted him about their inability to attend.

The Minutes of the August 14 Board meeting were unanimously approved as submitted.

The Treasurer indicated the last budget has several misclassified charges, but that total expenditures are correct. Since the AAPG is on a cash basis, some items from last year will be in this year's report. On an accrual basis, last year's activities essentially broke even. The Treasurer's report was unanimously accepted recognizing some specific items will be reclassified.

Bentz reported for Accreditation VP Whittenburg. He reviewed AAPG involvement in accreditation. The Board agreed it is necessary to involve individuals who represent AAPG and AAA on visitation and accreditation committees. Nominees were suggested and will be forwarded to the AAA by the December 9 deadline.

The AACSB is considering a comprehensive review of the accreditation process. At this point it isn't clear whether accounting accreditation will also be reviewed, or what will be the mix of people on any review committee.

Concerns were expressed over the process of developing 150 credit hour programs, including AAPG involvement.

The Accreditation Committee's Statement of Position on accreditation was unanimously approved and will be forwarded to the AAA and the AACSB.

The Board also unanimously passed a resolution that accounting accreditation should be an integral component of any AACSB overall, comprehensive review of its accreditation standards. The cover letter to AACSB will indicate that AAPG should be represented in any standards review; and that AAPG supports program innovations, including the development of 150 hour programs.

The Board directed President Bentz to contact AAA regarding the establishment of an AAPG committee to liaison with NASBA. This is particularly important as 150 hour programs begin to develop around the country.

The Administrative Support Group reported it will issue its "resource report" to new and existing chairs as charged. The Board agreed that the AAPG constituency is too diverse to prepare a full handbook. The Committee will write personally addressed letters asking chairs for added input into the report.

The program of the Annual AAPG Seminar is set. The seminar will begin February 5 with the successful New Chairs Seminar. The full program begins Monday with a breakfast buffet and ends Tuesday with lunch. Excellent golfing will be available afterward. The Board is anticipating another excellent program.

The Data Base Committee indicated that the annual salary survey has been distributed to chairs, and that the review of its content is an on-going activity. The modification of the AACSB salary data base to incorporate AAPG data needs is still under consideration. The FSA wants AAPG to participate in a student quality and quantity survey. The Committee is to consider whether to participate.

The *Newsletter* will be within budget.

The Practice Involvement Committee reported that the AICPA VP of Education position needs to be filled by a high level person. Candidates are currently being interviewed. The Committee continues to work on ways, such as more exposure at the Toronto AAA meetings, to increase the mutuality of interests between business and academia. The Committee has developed a list of 15 priority items, with the lead item the positioning of AAPG as a key group in the development of 150 hour programs.

The Nominations Committee is collecting names. The Board suggested that the Committee should consider having the President-Elect name Chair-elects at the annual November Board Meeting. It was also suggested that information on Committees and a request to serve be mailed with future annual dues statements. Nominations are due no later than February 6, 1989. This year Chuck Carpenter is mailing information on AAPG participation and requesting volunteers.

The annual August AAPG meeting should include committee reports and a preliminary Treasurer's report. Also, the AAA *Newsletter* with the contents of its annual AAA meeting should include information about the Board of Governors and the AAPG meetings. At the AAA meeting, the AAPG will have one session. The Practice Involvement Committee will develop a topic dealing with the integration of accounting practice and education.

At the regional VP's meeting, four of seven were present. Each is putting together a program of interest to administrators and faculty attending regional meeting.

The preliminary budget was unanimously approved.

The Board discussed mechanisms, if any, for keeping interested ex-chairs involved in AAPG. The problem is rapid turnover. Any individual can participate in the annual seminar, but Board involvement is problematic since only one person, the chair, can represent a school. As to committee work, it is the sense of the Board to keep people involved, as the AACSB does with ex-Deans.

Several issues raised by the 1988-89 Accounting Education Policy Review Committee (AAA/AACSB/AICPA membership; Ray Sommerfeld, chair), were discussed.

The Board meeting was adjourned at 4:30 p.m.  
Respectively Submitted,  
Bruce L. Oliver  
Secretary

## 1989-90 NOMINEES FOR OFFICERS AND BOARD MEMBERS

The Nominating Committee, Chaired by Robert E. Schlosser of Rutgers University, Newark, has nominated the following individuals for Officer and Board positions for 1989-90. A ballot was mailed to each member to cast their votes.

### **President**

C. Dwayne Dowell, Abilene Christian University

### **Vice President & President-Elect**

Jan R. Williams, University of Tennessee

### **Vice President of Accreditation**

Gary E. White, Texas Tech University

### **Secretary**

James E. Smith, College of William & Mary

### **Treasurer**

Lanny Chasteen, Oklahoma State University

### **Board Member 8/91**

James R. Peters, Ernst & Whinney

### **Board Member 8/91**

Raymond C. Dockweiler, University of Missouri

### **Board Member 8/91**

Connie Konstans, Memphis State University

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**Regional Vice Presidents:**

**Mid-Atlantic**

Charles Pineno, Clarion

**Midwest**

Thomas H. Williams, University of Wisconsin-Madison

**Northeast**

Spencer Martin, Rhode Island

**Ohio**

David R. Campbell, Case Western Reserve University

**Southeast**

Leonard Eugene Berry, Georgia State University

**Southwest**

Teddy Coe, North Texas State University

**Western**

Michael A. Diamond, University of Southern California

## NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

We are adding a new section to the AAPG *Newsletter* that will publish a list of new chairpersons/directors of accounting programs. The first list printed below shows the changes that have occurred during 1988-89 that were reported to the AAA Executive Offices. To help us be more timely, we ask your help in reporting any future changes in administrators. Please send changes as they occur on the form below to: Gene Berry, Newsletter Editor, School of Accountancy, Georgia State University, Atlanta, GA 30303.

**New Administrators:**

Grove L. Porter  
University of Alabama at Huntsville  
Paul M. Davis  
University of Baltimore  
Leslie Loschen  
Eastern New Mexico University  
William E. Blouch  
Loyola College (MD)  
George Mead  
Michigan State University  
Bart Ward  
University of Oklahoma  
Martin E. Taylor  
University of Texas at Arlington  
H. Jim Snavely  
Wright State University  
Owen B. Moselery  
Arkansas State University  
Thomas J. Purcell  
Creighton University  
Donald Taylor  
University of Hawaii  
Dora Herring  
Mississippi State University  
William Bentz  
Ohio State University  
Ellen Cook  
University of San Diego  
Arnold Barkman  
Texas Christian University

### EDITOR'S NOTE

Please send any news items, essays, or other contributions that you believe might be of interest to Group members to:

Leonard Eugene Berry  
School of Accountancy  
Georgia State University  
Atlanta, GA 30303

Also, we have a new section that reports new chairpersons/directors who have assumed their position recently. Please send any names and school to the above address.

The deadline for the Fall-Winter issue is October 15th.

## PLEASE REPORT CHANGES IN ADMINISTRATORS (CHAIRPERSON OR DIRECTOR) BY SUBMITTING THE FOLLOWING INFORMATION:

We will publish changes in the next AAPG Newsletter:

Name of New Administrator: \_\_\_\_\_

Title \_\_\_\_\_

Name of School \_\_\_\_\_

Mail to: L. E. Berry  
School of Accountancy  
Georgia State University  
Atlanta, GA 30303

## CURRENT LIST OF AAPG MEMBERS

Arthur Adelberg  
Queens College  
John T. Ahern, Jr.  
DePaul University  
Henry R. Anderson  
University of Central Florida  
James A. Anderson  
Cal Poly-San Luis Obispo  
Robert W. Appleton  
University of North Carolina  
Alan N. Attaway  
University of Louisville  
Walter O. Baggett  
Manhattan College  
Eldon R. Bailey  
McNeese State University  
Larry Bailey  
Rider College  
Doyle W. Banks  
St. Louis University  
Arnold Barkman  
Texas Christian University  
Michael J. Barrett  
University of Nebraska at Omaha  
Homer L. Bates  
University of North Florida  
Lorren H. Beavers  
Central State University  
James J. Benjamin  
Texas A&M University  
William F. Bentz  
Ohio State University  
Leonard E. Berry  
Georgia State University  
Francis A. Bird  
University of Richmond  
John R. Black  
Richard D. Irwin  
Robert E. Blatz, Jr.  
University of Nevada-Reno  
Edward Blocher  
University of North Carolina  
William E. Blouch  
Loyola College  
William J. Bostwick  
Georgia Southern College  
Marinus J. Bouwman  
University of Oregon  
Vincent C. Brenner  
Louisiana State University  
Russell F. Briner  
University of Texas-San Antonio  
Oscar Whitfield Broome, Jr.  
University of Virginia  
Bruce Bublitz  
University of Kansas  
Paul M. Buck  
Plymouth State College  
Bruce P. Budge  
University of Montana  
James H. Bullock  
New Mexico State University  
Charles H. Calhoun, III  
University of Miami  
Robert Capettini  
San Diego State University  
Charles G. Carpenter  
Miami University  
Karen T. Cascini  
University of Hartford  
Donald M. Cash  
Pittsburgh State University  
Raymond J. Castaldi  
Towson State University  
James L. Chan  
University of Illinois-Chicago  
Lanny G. Chasteen  
Oklahoma State University  
Alan Cherry  
Loyola Marymount University  
Teddy L. Coe  
University of North Texas  
Ted R. Compton  
Ohio University  
Arthur V. Corr  
University of Wisconsin-Parkside  
John E. Cox  
University of Missouri-St. Louis  
James R. Crockett  
University of Southern Mississippi  
Omer Croteau  
Ecole Des Hautes Etudes Comm  
Martha J. Curry  
Huston-Tillotson College  
Paul Danos  
University of Michigan-Ann Arbor  
Lewis F. Davidson  
Florida International University  
Paul Michael Davis  
University of Baltimore  
John P. Deehan  
Seton Hall University  
James E. Del-Vacchio  
Saint Pete's College  
Andrew J. Demotses  
Fairfield University  
Michael A. Diamond  
University of Southern California  
Gadis James Dillon  
Oakland University  
David A. Dittman  
University of Minnesota-Minneapolis  
Raymond C. Dockweiler  
University of Missouri-Columbia  
Claud Dwayne Dowell  
Abilene Christian University  
Philip T. Driscoll  
Syracuse University  
Don Duke  
East Carolina University  
Roland E. Dukes  
University of Washington  
Barry L. Duman  
West Texas State University

James E. Edwards  
Northeast Missouri State University

Patricia C. Elliott  
University of New Mexico

Kenneth O. Elvik  
Iowa State University

Adolf J. Enthoven  
University of Texas-Dallas

Emerson C. Erb  
California State College

Thomas G. Evans  
Bowling Green State University

David F. Fetyko  
Kent State University

Richard K. Fleischman  
John Carroll University

Tonya K. Flesher  
University of Mississippi

Stephen L. Fogg  
Temple University

Ralph W. Frey, III  
Kennesaw College

Ralph B. Fritsch  
Midwestern State University

Samual Frumer  
Indiana University

Henry L. Fuentes  
Fairleigh Dickinson University

Michael R. Gaines  
Portland State University

Rebecca A. Gallun  
University of Houston-Clear Lake

Ernest Gans  
Long Island University

George Generas  
University of Hartford

James A. Gentry, Jr.  
Emory University

Quentin N. Gerber  
St. Cloud State University

Don E. Giacomino  
Marquette University

Lawrence I. Gould  
University of Manitoba-Canada

Samuel P. Graci  
Northern Michigan University

Ira S. Greenberg  
Rutgers University-Camden

Edward J. Gress  
Canisius College

Sanford C. Gunn  
SUNY-Buffalo

Parveen P. Gupta  
Lehigh University

Rameshwar D. Gupta  
Jackson State University

L. G. Hale  
Utah State University

James A. Hallam  
Illinois State University-Normal

Richard B. Hanna  
Ferris State College

Don R. Hansen  
Weber State College

Jeffrey L. Harkins  
University of Idaho

Charles E. Hawkins  
Northwest Missouri State University

Gary W. Heesacker  
Central Washington University

Robert J. Hehre  
Bryant College

Kenneth H. Heller  
George Mason University

Dora Herring  
Mississippi State University

Joseph Hilmy  
George Washington University

Robert L. Hines  
Humboldt State University

Sue N. Hinrichs  
University of the Pacific

James T. Hood  
Northeast Louisiana University

Geoffrey R. Horlick  
St. Francis College

Gordon A. Hosch  
University of New Orleans

Jesse W. Hughes  
Old Dominion University

Mohamed E. Hussein  
University of Connecticut

Joe D. Icerman  
Florida State University

Brent C. Inman  
Coopers & Lybrand

Philip F. Jacoby  
The American University

B. L. Jaggi  
Rutgers University

Walter F. James  
Washburn University of Topeka

Paul Janell  
Northeastern University

Glenn L. Johnson  
Washington State University

Hans V. Johnson  
University of North Dakota

James G. Johnston  
Louisiana Tech University

Richard W. Jones  
Lamar University

Mark Kiel  
N. Carolina A&T State University

Thomas E. King  
Southern Illinois University

Philip L. Kintzele  
Central Michigan University

Larry F. Konrath  
University of Toledo

Constantine Konstans  
Memphis State University

John W. Kostolansky  
Loyola University-Chicago

John L. Kramer  
University of Florida

Larry Kreiser  
Cleveland State University

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University of Missouri



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 Cal State University-Chico  
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 University of Iowa  
 Linda Lessing  
 SUNY-Farmingdale  
 Steven Lilien  
 Baruch College  
 Vivienne Livick  
 McGill University  
 John Leslie Livingstone  
 Babson College  
 Vincent J. Lonardo  
 Merrimack College  
 Henry W. Longfield  
 Indiana State University  
 David E. Loss  
 Central Connecticut St. College  
 Gary A. Luoma  
 University of South Carolina  
 Ronald C. Mannino  
 University of Massachusetts-Amherst  
 William Markell  
 University of Delaware  
 Joseph G. Markmann  
 Lasalle College  
 Linda Mills Marquis  
 Northern Kentucky University  
 Spencer J. Martin  
 University of Rhode Island  
 Marc F. Massoud  
 Claremont McKenna College  
 Robert Shriver Maust  
 West Virginia University  
 Robert G. May  
 University of Texas-Austin  
 Melvin T. McClure  
 University of Maine-Orono  
 Allen W. McConnell  
 University of Northern Colorado  
 George C. Mead  
 Michigan State University  
 Carl Messere  
 North Carolina State University  
 Richard W. Metcalf  
 University of Akron  
 Bernard J. Milano  
 Peat Marwick Mitchell & Co.  
 John A. Miller  
 Valparaiso University  
 John A. Miller  
 Miller & Brunette Acctcy Corp.  
 Steven M. Mintz  
 San Francisco State University  
 Linda Mitchusson  
 Wichita State University  
 Dolores W. Moore  
 Ohio Northern University  
 P. Michael Moore  
 University of Arkansas  
 Robert G. Morgan  
 East Tennessee State University  
 Wayne J. Morse  
 Clarkson University  
 Thomas J. Nessinger  
 Arthur Andersen & Co.  
 Bernard H. Newman  
 Pace University  
 Charles Neyhart  
 Oregon State University  
 Richard L. Nichols  
 Southwest Missouri State University  
 Gordon L. Nielsen  
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## AN INVITATION TO MEMBERSHIP

This issue of the AAPG NEWSLETTER is being mailed to you and all accounting department/school heads throughout the United States and other countries. If you are not a member of the Administrators of Accounting Programs Group, we invite you to join. The AAPG is comprised of administrators of accounting programs who are interested in exploring common administrative problems, improving their administrative skills, and promoting accounting education. A few of the specific benefits of membership are as follows:

- Opportunity to attend the annual seminar that includes research and educational workshops on critical issues facing accounting administrators.
- Receive copies of the AAPG Salary Data Base survey that provides extensive salary information for use in recruiting and similar activities.
- Opportunity for new administrators to attend the New Chairpersons' Seminar.
- Receive committee reports on such areas as accreditation of accounting programs and administrative support.

We hope that you will join the AAPG and become part of a group that is dedicated to improving the administration of accounting programs. Please complete the application below and return to the American Accounting Association. Note that membership is in the name of the institution to which you belong. Some institutions will pay for institutional memberships but not personal memberships.

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### ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP MEMBERSHIP APPLICATION

Name of Institution \_\_\_\_\_

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Dues are \$50 per year. Make checks payable to American Accounting Association.

Note that the current administrator must be a member of the American Accounting Association.  
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