

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

**PRESIDENT'S MESSAGE**

This has been a busy year for the AAPG. Much has been accomplished. However, much remains to be done; the work of the AAPG is never finished.

As the year began, the AAPG had 255 members. The Board of Governors decided that a membership drive was important and set a goal of having 300 members by the end of the fiscal year. As of March 1, 1990, our goal was met; the AAPG had exactly 300 members on that date. And it's my genuine privilege to welcome all of the new members. The drive is continuing, however, because the real goal was, and is, to serve as many accounting chairpersons as possible by involving them in the work and benefits of the AAPG.

As usual, the Annual Seminar was a highpoint of the year. Over 30 individuals attended the New Chairperson's Seminar and nearly 200 attended the Annual Seminar. The goal of the 1990 Seminar Committee was to design and deliver a program that served you well; according to the feedback that I received, the Committee was successful.

The 1991 Seminar Committee is already hard at work. The Seminar that that Committee is planning will be held on February 3-5, 1991, at the San Diego Marriott. Please give your ideas and support to Jan Williams, AAPG President Elect, Connie Konstans, Chair of the 1991 Seminar Committee, and the rest of the 1991 Committee as they work with your best interest in mind.

I am currently receiving feedback about the regional programs. And I am pleased to report favorable reactions. It's unfortunate that these excellent programs were not conveniently accessible to every member of the AAPG. Perhaps in the future the "Proceedings" of our AAPG Regional Programs can be made available to the entire membership.

Other, perhaps less visible but none-the-less important, committees have been hard at work this year also. The Practice Involvement Committee established a liaison relationship with the Accounting Education Change Commission, the Accreditation Committee provided direct input to the AACSB's Accreditation Project Task Force, and the Administrative Support Committee published its first report about literature that has significant potential to help you in your ad-

ministrative role. In addition, the Practice Involvement Committee and the Accreditation Committee continued their on-going work of, respectively, encouraging greater interface between the academic and practicing communities and liaisons with the AACSB, including nominating AAA members for AACSB committee appointments. The Data Base Committee continued its fine work related to the AAPG Salary Data Base. And the Newsletter functioned so smoothly and effectively as a communication device that all of us were well informed.

In the future you should anticipate at least one white paper from the Practice Involvement Committee on the interfacing phenomenon mentioned above. You should anticipate that the Accreditation Committee will accelerate and strengthen its liaison role with the AACSB. You should expect the Administrative Support Committee to add to its list of helpful literature and to annotate each entry. And you should expect the Data Base Committee to revise the questionnaire in response to suggestions from the Board and, perhaps, to facilitate the collection of other potentially useful data.

An Ad Hoc Committee to Review the By-Laws recommended several changes in the AAPG By-Laws. The nature of the recommendations included changes in the membership requirements, clarification of the authority to issue position statements, redefinition of certain officers' roles, and some editorial changes. The Board of Governors has endorsed the recommendations of the Committee. I anticipate that you will also.

The Nominating Committee has selected an exceptionally strong slate of officers and Board of Governors nominees. I encourage you to give the new officers and Board your strong support.

Finally, I want you to know that I have enjoyed being your president this year. Thanks to each of you for your support. A special thanks to everyone who worked for the AAPG in any capacity this year.

I am looking forward to seeing you in Toronto. Our meeting will be in the City Hall Room of the Sheraton Centre Hotel, Wednesday, August 8, 1990, 4:00 p.m. - 5:30 p.m.

C. Dwayne Dowell

# ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP MINUTES OF BOARD MEETING

November 12, 1989

The Board of Governors of AAPG met on November 12th in Chicago at the O'Hare Hilton. President Dwayne Dowell opened the meeting at 9:00 a.m. In attendance were William Bentz, Lanny Chasteen, Raymond Dockweiler, Dwayne Dowell, Constantine Konstans, Bernard Milano, James Peters, James Smith, Gary White, and Jan Williams.

James Smith distributed the minutes of the August 13th Board meeting in Honolulu. Jan Williams commented on the desirability of continuing to prepare integrated minutes for the Board meeting at the AAA Annual Meeting even though two separate Board meetings actually occur. The minutes were approved without any amendments.

Lanny Chasteen presented the treasurer's report. For the fiscal year that ended August 31, 1989, the fund balance was \$23,750. Cash receipts for the period September 1, 1988 through August 31, 1989 were \$16,663 and cash disbursements were \$14,883. Several reclassifications and one additional charge for the Ohio region for \$133 were discussed.

Lanny Chasteen also presented the budget for the fiscal year September 1, 1989 through August 31, 1990. After discussion and revision by the Board, projected receipts are \$13,500 and projected expenditures are \$21,250 with a projected fund balance at the end of the fiscal year of \$16,000.

In discussing the budget, the decision was made to continue to mail all expenses incurred by Board members and committee members to Sarasota for reimbursement, but to also provide Treasurer Chasteen with a copy of the expense reimbursement request. The decision also was made to include in the budget information on both the receipts and expenditures for the Annual Seminar rather than only the net amount. In addition, the Board discussed the desirability of requiring that the fund balance at the beginning of the fiscal year be equal to either one year's dues or one-half year's expenditures. Included was the discussion of a possible dues increase as a result of this requirement and the expanding activities of AAPG. After substantial discussion, a motion was made by Jan Williams to require that the fund balance at the beginning of the fiscal year be equal to one-half of the annual expenditures. After subsequent discussion, a motion was made and approved to table the original motion. Finally, the Board decided that in the future that the annual budget should be available at the August meeting of the Board.

Gary White reported for the Accreditation Committee. As a result of the importance of the activities of the AACSB Accreditation Project Task Force, AAA President John Simmons appointed an AAA Accreditation Committee for the fiscal year. However, this committee consists of the members of AAPG's Accreditation Committee and William Bentz and Thomas Keller. The charge of the committee was to monitor the activities of the task force and to keep the AAA executive committee informed of the task force activities. After meeting in Honolulu, the individual members of the task force prepared a statement of position on the accreditation process. Gary White integrated these position papers into a single document. After being reviewed by the committee members, the report was submitted to the task force vice-chairman, Donald Skadden. Gary White emphasized that the report pointed out that the committee had not approved the report, that the AAPG Board had not yet seen the report, and the AAPG membership had not voted on it. William Bentz discussed the activities of the task force to date and provided the Board with greater insight into the task force activities. He also pointed out that opportunities would be provided at the Annual Seminar in Fort Lauderdale in February to discuss the project with members of the task force (e.g., "open hearings" will be held). The Board instructed President Dowell to discuss with AAA President Simmons the desirability of the AAA Executive Committee issuing a position statement on accreditation. The overlapping AAA/AAPG Accreditation Committees could be used to draft the statement.

Bernard Milano summarized the discussions which occurred recently on accreditation at the AICPA Education Executive Committee meeting in Atlanta including the benefits of accreditation and the task force project.

Gary White presented the AAPG Accreditation Committee's list of nominees for the three AACSB accounting accreditation committees. After revision by the Board, the list is now ready for submission to AAA President Simmons who will submit the list as modified by AAA to AACSB. An issue raised in revising the list was whether individuals who are not associated with accredited accounting programs should be included on AAPG's list. This issue will be discussed more in the future.

James Peters reported for the Administrative Support Committee. He provided the Board with a

committee report which included biographical data on literature which is potentially helpful to AAPG members in their administrative roles. The report will be published in the Fall-Winter Newsletter.

Bernard Milano reported for the Annual Seminar Committee. The program has been prepared and the program brochures have been mailed to the membership. Several Board members commented on the quality of the program that Thomas Evans and his committee has prepared. A potential program committee chairman for the Annual Seminar to be held in February, 1991 was discussed. The desirability of the program committee for 1991 commencing their activities shortly after the February, 1990 seminar was discussed.

Raymond Dockweiler reported for the Database Committee. Based on his discussions with the committee chairman, John Smith, the annual AAPG salary survey is in process. The committee is discussing revisions that will make the survey more useful in the future to accounting administrators. The committee also is working on developing techniques to improve participation in the survey. The Board approved the committee recommendation that AAPG should continue to conduct its own survey rather than continuing discussions at this time regarding integration of AAPG's salary survey into AACSB's salary survey. William Bentz briefly reviewed prior discussions on this issue between AAPG and AACSB. At this stage, AAPG has provided AACSB with data that can be used in assessing the comparability of the AACSB database with the AAPG database.

Constantine Konstans reported for the Newsletter Committee. Jerry Trapnell, the newsletter editor, has the Fall-Winter newsletter ready for distribution. Mailing should occur by November 15th. After reviewing a copy of the newsletter, several minor suggestions for changes were made. Constantine indicated he would ascertain if it was still possible for the changes to be made. The Spring-Summer Newsletter is scheduled for publication by June 1, 1990.

William Bentz reported for the Nominating Committee. Letters have been distributed requesting nominations. Approximately 10 have been received to date. The committee will meet on Sunday morning February 3, 1989 in Fort Lauderdale. The goal of the committee is to announce the list of nominees at the dinner on February 5th.

Dwayne Dowell reported for the Practice Involvement Committee. The planned activities of the committee for the year include the following:

1. Continue to develop and implement a plan for increasing the involvement of accountants from public practice, industry, and government in the activities of the AAPG.

2. Initiate efforts to establish liaison with NASBA in order to monitor NASBA's activities.
3. Send representatives (to serve as observers) to each meeting of the Accounting Education Change Commission.

The Board discussed whether AAPG should be directly involved in academic administrative issues associated with the 150-hour concept. Some aspect of this issue will be discussed at the AAPG sessions to be held at the AAA regional meetings. The decision was made not to appoint a task force at this time, but to re-examine the desirability of doing so at the time the Practice Involvement Committee is appointed next year.

Jan Williams reported for the Regional Activities Committee. All the regional vice-presidents except one met on November 11th with Vice President Williams to discuss the regional activities at the Spring AAA regional meetings. President Dowell was also in attendance. The general theme for most of the AAPG sessions at the regional meetings will be academic administrative issues as they relate to the 150-hour program.

William Bentz reported for the ad-hoc By-laws Committee. The charge of the committee includes looking at the clarity of the by-laws language, possible revision of the requirements for AAPG membership, and who should be able to issue position statements for AAPG. Various approaches for modifying the requirements for membership (e.g., open membership, membership for current and former accounting administrators) were explored and referred to the committee for evaluation. The issue of the frequency of business meetings was also raised. Presently, business meetings can only occur at the AAPG meeting held in conjunction with the AAA meeting in August. The committee is to expand the by-laws provision on this issue to enable a business meeting to also be held in conjunction with the Annual Seminar in February.

Various sites for the 1991 Annual Seminar were discussed. Paul Gerhardt is to explore the availability of facilities in Phoenix and San Diego.

President Dowell reported on activities underway to increase AAPG membership. Discussion followed on whether the policy of mailing the newsletter to all accounting administrators should be continued or whether it should be mailed only to those who are AAPG members. For the present, the newsletter will continue to be mailed to all accounting administrators (i.e., approximately 575).

The Board meeting was adjourned at 4:00 p.m.

Respectfully submitted,  
James E. Smith  
Secretary

**DRAFT**  
**ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP**  
**MINUTES OF BOARD MEETING**  
**February 4, 1990**

The Board of Governors of AAPG met on February 4th in Fort Lauderdale at the Bahia Mar Resort. President Dwayne Dowell opened the meeting at 2:00 p.m. In attendance were William Bentz, Lanny Chasteen, Dwayne Dowell, Constantine Konstans, Bernard Milano, James Peters, Larry Scott, James Smith, Lawrence Tomassini, Gary White, and Jan Williams.

James Smith distributed the minutes of the November 12th Board Meeting in Chicago. Lanny Chasteen requested one correction regarding the preparation of revised financial statements. The minutes were approved with this one correction.

Lanny Chasteen presented the treasurer's report. Cash receipts for the period September 1, 1989 through December 31, 1989 were \$7,860 and cash disbursements were \$8,979. The fund balance at December 31, 1989 was \$22,641. Due to the December 31 cut-off for the financial statement, only \$1,250 of the annual dues had been received by that date. The procedure and timeliness of Sarasota's reporting of the Annual Seminar expenses was discussed. It was noted that the newsletter costs are increasing. The procedure for mailing expense reimbursement requests to Sarasota with a copy to Treasurer Chasteen appears to be working satisfactorily.

Gary White reported for the Accreditation Committee. The committee is standing ready to respond to the recommendations of the AACSB Accreditation Project Task Force. President Dowell has notified AAA President Simmons of AAPG's continuing interest in the activities of the task force. Several sessions on the Annual Seminar program deal with this issue including an open hearing with three members of the task force.

James Smith raised an issue regarding the relationship between being an accredited program and attendance at the AAA's New Faculty Consortium. Jan Williams suggested that perhaps a more appropriate issue to address would be the broader issue of the eligibility requirements for both this consortium and the Senior Faculty Consortium. Discussion followed on whether this was a germane issue for AAPG. The conclusion was that it is an appropriate issue in that it impacts directly on accounting administrators. Vice-President Williams will consider appointing a committee to deal with this issue during his term of office as President.

Jan Williams has had some preliminary discus-

sions with Alvin Arens, AAA President-Elect, regarding coordination between AAPG and AAA with respect to the accreditation project and also with respect to coordination in general between AAPG and AAA. Several Board members provided suggestions regarding the appropriate role of AAPG.

James Peters reported for the Administrative Support Committee. The biographical data list on literature which is potentially helpful to AAPG members in their administrative roles is being distributed at the New Chairpersons' Seminar. The goal of the committee is to provide annual updates of the list. The committee presently is looking for additional items to include. Such additions will be published in the newsletter.

Bernard Milano reported for the Annual Seminar Committee. Thirty-one participants were registered for the New Chairpersons' Seminar and 190 were registered for the Annual Seminar. The Board complimented Tom Evans and his program committee for the outstanding program they had prepared.

Dwayne Dowell reported for the Database Committee. The annual report of the committee was issued during the previous week and members should be receiving their copies shortly. Doyle Williams has notified Dwayne that USC's legal counsel has expressed the view that the reporting of prospective salary data could be viewed as a violation of federal anti-trust laws. The committee will examine the database questionnaire to ascertain what questions need to be revised or omitted.

Bernard Milano indicated that FSA would like to discuss including additional questions on the questionnaire so that data could be categorized by FSA members. The Board agreed for the Database Committee to examine the questions and to submit a recommendation to the Board.

Constantine Konstans reported for the Newsletter Committee. Jerry Trapnell, the newsletter editor, has requests out for materials to include in the Spring-Summer edition. Gary White proposed including the statement on accreditation prepared by the Accreditation Committee in the newsletter. The Board supported the idea, but suggested that Gary prepare an abstract of the report due to space limitations. The abstract will indicate that the complete report can be obtained from Gary White. Constantine Konstans is to ascertain the reason for the increase in the cost of the Fall-Winter newsletter.

William Bentz reported for the Nominating Committee. Letters were sent out in October requesting nominations and indications of interest to serve. The committee met earlier on February 4th and prepared its slate of nominees. The nominees are being contacted to see if they will be able to serve. The slate is to be announced on Monday night at the Town Meeting if all the nominees have been contacted by them. Ballots will be mailed out by the secretary as soon as the final slate of nominees is complete. Bernard Milano suggested including a list of current officers and committee members in the Annual Seminar materials.

Lawrence Tomassini and Larry Scott reported for the Practice Involvement Committee. Larry Scott discussed the possibility of forming a task force for dealing with administrative implementation issues associated with the 150-hour requirement. Jan Williams indicated that this is the common theme for the AAPG presentations at the regional meetings. Constantine Konstans indicated that FSA has several committees addressing this issue. The Practice Involvement Committee recommended AAPG should attempt to link-up with FSA in dealing with this issue. Substantial discussion followed on the desirability and feasibility of doing so. The Board directed Dwayne Dowell and Jan Williams to initiate discussion with FSA to explore the feasibility of a joint effort.

Larry Tomassini reported that the Practice Involvement Committee met in January. In addition to continuing its liaison role with the Accounting Education Change Commission, brainstorming sessions were held on how the committee could help academicians and practitioners in working together better. The committee hopes to issue a working paper by this summer on building a bridge between the two communities. The committee also has prepared a program proposal for the AAA Annual Meeting in August on joint research being conducted by faculty members and accounting firms. Dwayne Dowell will include this proposal in the discussion with Gary Previts of the programs slot or slots allocated to AAPG.

Jan Williams reported for the Regional Activities Committee. The committee met in Chicago in November. The common theme for the regional meetings is administrative implementation issues associated with the 150-hour requirement. Jan provided the Board with a memo summarizing the planned programs of 4 of the 7 regions. Data on the planned programs were due by January 15th. Jan has requested that the three "tardy" regional vice-presidents submit their plans and has provided all the regional vice-presidents with the plans submit-

ted by the others. After the regional programs are completed, the regional vice-presidents are to provide Jan with a report on the program.

Larry Tomassini inquired whether the regional meeting programs could be taped or proceedings prepared so the materials could be made available to accounting administrators unable to attend. Discussion followed on ways to achieve this objective including having speakers provide an outline of their presentation. Jan Williams recommended delaying doing so until the regional meetings in 1991 since the speakers for the 1990 regional meetings were not advised of this requirement when they agreed to participate. Jan's recommendation was accepted.

William Bentz reported for the ad-hoc By-laws Committee. The committee provided the Board with the recommended changes in the by-laws. Bill discussed the reasons for the changes. After substantial discussion of several of the recommended changes, amendments were made to three of the changes and the proposed by-laws, as amended, were approved by the Board. The proposed by-laws will be submitted to the membership in a mail ballot.

The site for the 1991 Annual Seminar was discussed. Dwayne Dowell presented the Board with information prepared by Paul Gerhardt on facilities and costs in Tucson, Phoenix, and San Diego. After considering the available facilities and costs, the Board recommended that President Dowell instruct Paul Gerhardt of the Board's preference for San Diego.

President Dowell reported on the success of the membership drive. Presently, there are 298 members of AAPG. This is a substantial increase over the 255 members on August 1st. President Dowell thanked the Board members who actively participated in the membership drive.

President Dowell indicated that the next meeting of the Board will be on August 8th at 2:00 p.m. in the Wentworth Room of the Sheraton Centre in Toronto. As soon as he has a confirmed site for the business meeting at 4:00 p.m., he will notify the Board. A coordinated agenda by Dwayne Dowell and Jan Williams will be provided as soon as it is available. The chairpersons of AAPG committees are to be notified by the Board members having liaison responsibilities that they will be presenting reports on the activities of their committees to the membership at the August 8th business meeting.

The Board meeting was adjourned at 5:35 p.m.

Respectfully submitted  
James E. Smith  
Secretary

## CURRENT LIST OF AAPG MEMBERS

- |  |  |  |
|--|--|--|
| Arthur Adelberg<br>Queens College                        | Francis A. Bird<br>University of Richmond                | Teddy L. Coe<br>University of North Texas                    |
| John T. Ahern, Jr.<br>DePaul University                  | John R. Black<br>Richard D. Irwin                        | William A. Collins<br>University of North Carolina           |
| C. Wayne Alderman<br>Auburn University                   | Joseph Blackshere<br>Central State University            | Ted R. Compton<br>Ohio University                            |
| Henry R. Anderson<br>University of Central Florida       | Robert E. Blatz, Jr.<br>University of Nevada-Reno        | John E. Cox<br>University of Missouri-St. Louis              |
| James A. Anderson<br>Cal Poly-San Luis Obispo            | Ron Blevins<br>Michigan Technological Univ               | William P. Cress<br>University of Wisconsin                  |
| Robert W. Appleton<br>University of North Carolina       | Edward Blocher<br>University of North Carolina           | James R. Crockett<br>University of Southern<br>Mississippi   |
| Donald F. Arnold<br>Union College                        | William E. Blouch<br>Loyola College                      | David Croll<br>University of Virginia                        |
| Alan N. Attaway<br>University of Louisville              | Darlene M. Bohac<br>Houston Baptist University           | Omer Croteau<br>Ecole Des Hautes Etudes Comm                 |
| Walter O. Baggett<br>Manhattan College                   | William J. Bostwick<br>Georgia Southern College          | John Cumming<br>Miami University-Ohio                        |
| Ron N. Bagley<br>University of Utah                      | Richard G. Brandeburg<br>University of Vermont           | Martha J. Curry<br>Huston-Tillotson College                  |
| Andrew D. Bailey, Jr.<br>University of Arizona           | Vincent C. Brenner<br>Louisiana State University         | Paul Danos<br>University of Michigan-<br>Ann Arbor           |
| Eldon R. Bailey<br>McNeese State University              | Russell F. Briner<br>University of Texas-<br>San Antonio | Frank Daroca<br>Loyola Marymount University                  |
| Kenneth W. Banet<br>Grant Thornton                       | Clifford D. Brown<br>Bentley College                     | Lewis F. Davidson<br>Florida International<br>University     |
| Doyle W. Banks<br>St. Louis University                   | William P. Brown<br>Longwood College                     | Murray Davis<br>University of Calgary                        |
| Russell M. Barefield<br>University of Georgia            | Bruce Bublitz<br>University of Kansas                    | Paul Michael Davis<br>University of Baltimore                |
| Robert L. Barker<br>Cal State-Northridge                 | Paul M. Buck<br>Plymouth State College                   | Robert A. Defilippis<br>Fairleigh Dickinson University       |
| Michael J. Barrett<br>University of Nebraska at<br>Omaha | Bruce P. Budge<br>University of Montana                  | James E. Del Vacchio<br>Saint Peter's College                |
| Rhelda W. Barron<br>University of Tennessee-<br>Martin   | James H. Bullock<br>New Mexico State University          | Wanda Irvin Deleo<br>Christian Brothers College              |
| Richard J. Bartkowski<br>Rhode Island College            | Frank S. Burrows, Jr.<br>Richard D. Irwin                | James W. Deskins<br>Wichita State University                 |
| Homer L. Bates<br>University of North Florida            | R. J. Burrows<br>University of Dayton                    | Michael A. Diamond<br>University of Southern<br>California   |
| Virginia L. Bean<br>Metropolitan State College           | David R. Campbell<br>Case Western Reserve<br>University  | Gadis James Dillon<br>Oakland University                     |
| Lorren H. Beavers<br>Central State University            | Robert Capettini<br>San Diego State University           | David A. Dittman<br>University of Minnesota-<br>Minneapolis  |
| James J. Benjamin<br>Texas A&M University                | Donald M. Cash<br>Pittsburgh State University            | Raymond C. Dockweiler<br>University of Missouri-<br>Columbia |
| William F. Bentz<br>Ohio State University                | Raymond J. Castaldi<br>Towson State University           |  |
| Leonard E. Berry<br>Georgia State University             | Lanny G. Chasteen<br>Oklahoma State University           |  |

Claud Dwayne Dowell  
Abilene Christian University

Barry L. Duman  
West Texas State University

James E. Edwards  
Northeast Missouri State  
University

Wendell E. Edwards  
East Texas State University

Fouad M. El-Leithy  
The Arab Investment Co.

Adolf J. Enthoven  
University of Texas-Dallas

Robert K. Eskew  
Purdue University

Thomas G. Evans  
Bowling Green State  
University

Terence A. Faircloth  
Roosevelt University

Michael L. Fetters  
Babson College

David F. Fetyko  
Kent State University

Richard E. Flaherty  
Arizona 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

Samuel Frumer  
Indiana University

Rebecca A. Gallun  
University of Houston-Clear  
Lake

James E. Gauntt, Jr.  
Univ of Arkansas-Little Rock

George Generas  
University of Hartford

James A. Gentry, Jr.  
Emory University

Quentin N. Gerber  
St. Cloud State University

Helen Gernon  
University of Oregon

Don E. Giacomino  
Marquette University

Edward S. Goodhart  
Shippensburg State College

Lawrence I. Gould  
University of Manitoba-  
Canada

John C. Goveia  
University of Portland

Paul Graul  
Eastern Washington  
University

Edward J. Gress  
Canisius College

Sanford C. Gunn  
SUNY-Buffalo

Parveen P. Gupta  
Lehigh University

Rameshwar D. Gupta  
Jackson State University

J. Larry Hagler  
East Carolina State  
University

L. G. Hale  
Utah State University

Glyn W. Hanbery  
University of Denver

Richard B. Hanna  
Ferris State College

Jeffrey L. Harkins  
University of Idaho

James Heely  
Monmouth College

Gary W. Heesacker  
Central Washington University

Robert J. Hehre  
Bryant College

Kenneth H. Heller  
George Mason University

Dora Herring  
Mississippi State University

Harry E. Hicks  
Butler University

A. Douglas Hillman  
Drake University

Joseph Hilmy  
George Washington University

Robert L. Hines  
Humboldt State University

Sue N. Hinrichs  
University of the Pacific

Labh S. Hira  
Iowa State University

Gary L. Holstrum  
University of South Florida

James T. Hood  
Northeast Louisiana  
University

Geoffrey R. Horlick  
St. Francis College

Gordon A. Hosch  
University of New Orleans

Thomas D. Hubbard  
University of Nebraska-  
Lincoln

Jesse W. Hughes  
Old Dominion University

Mohamed E. Hussein  
University of Connecticut

Joe D. Icerman  
Florida State University

Robert Ingram  
University of Alabama

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

Stanley Earl Jenne  
Illinois State College

Glenn L. Johnson  
Washington State University

Hans V. Johnson  
University of North Dakota

Raymond N. Johnson  
Portland State University

James G. Johnston  
Louisiana Tech University

Richard W. Jones  
Lamar University

D. E. Keller  
California State Univ-Chico

Haresh Khanna  
Alabama A&M University

Mark Kiel  
N. Carolina A&T State  
University

Bob Kilpatrick  
Northern Arizona 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  
 Robert W. Kravet  
 Fairfield University  
 Larry Kreiser  
 Cleveland State University  
 Lavern E. Krueger  
 University of Missouri  
 Wayne A. Label  
 University of Nevada  
 Michael R. Lane  
 Bradley University  
 Keith W. Lantz  
 Cal State University-Fullerton  
 Raymond Larson  
 Appalachian State University  
 William C. Lathen  
 Boise State University  
 Laura K. Lazar  
 Valparaiso University  
 Wayne E. Leininger  
 Virginia Tech  
 Valdean C. Lembke  
 University of Iowa  
 Steven Lilien  
 Baruch College  
 Victor W. Lomax  
 Savannah State College  
 Vincent J. Lonardo  
 Merrimack College  
 Henry W. Longfield  
 Indiana State University  
 L. R. Loschen  
 Eastern New Mexico University  
 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  
 A. Richard Marshall  
 McGill University-Canada  
 Doug Marshall  
 Salisbury State College  
 Dale R. Martin  
 Wake Forest University

Spencer J. Martin  
 University of Rhode Island  
 Marcos 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  
 Richard E. McDermott  
 Weber State College  
 J. Patrick McLaughlin  
 Northwest Missouri State  
 University  
 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.  
 Thomas I. Miller  
 Murray State University  
 Frank C. Minter  
 Samford University  
 Steven M. Mintz  
 San Francisco State  
 University  
 William G. Mister  
 Colorado State University  
 Dolores W. Moore  
 Ohio Northern University  
 P. Michael Moore  
 University of Arkansas  
 Robert G. Morgan  
 East Tennessee State  
 University  
 Joseph E. Mori  
 San Jose State University  
 Joseph L. Morris  
 Southeastern Louisiana  
 University  
 Wayne J. Morse  
 Clarkson University  
 Charles Neyhart  
 Oregon State University  
 Richard L. Nichols  
 Southwest Missouri State  
 University

Gordon L. Nielsen  
 University of Tulsa  
 Arthur J. Norton  
 Central Missouri State  
 University  
 Vicki L. Nycum  
 California St Polytech  
 University  
 Bruce L. Oliver  
 Rochester Institute of  
 Technology  
 Daniel J. O'Mara  
 Villanova University  
 Mohamed Onsi  
 Syracuse University  
 Paul W. Parkison  
 Ball State University  
 James A. Patten  
 California State University  
 Ronald B. Pawliczek  
 Boston College  
 David B. Pearson  
 Arthur Young & Co.  
 James R. Peters  
 Ernst & Whinney  
 D. L. Pfeffenberger  
 Indiana/Purdue University-  
 Ft. Wayne  
 Lawrence C. Phillips  
 University of Miami  
 Charles Pineno  
 Clarion University of  
 Pennsylvania  
 Roy Polley  
 University of Puget Sound  
 Grover L. Porter  
 University of Alabama  
 Lee Primiano  
 Montclair State University  
 Thomas J. Purcell, III  
 Creighton University  
 Joseph M. Ragan  
 St. Joseph's University  
 Donald D. Ramsey  
 University of District of  
 Columbia  
 Dennis R. Reigle  
 Arthur Andersen & Co.  
 Anne Rich  
 Quinnipiac College  
 John C. Rich  
 Emporia State University  
 Donald E. Ricketts  
 University of Cincinnati



David E. Ritter  
Texas Wesleyan College/CPA

Loudell E. Robinson  
University of Alabama

Gerald I. Rosenfeld  
Robert Morris College

Robert T. Rotondi  
Norwich University

C. Stevenson Rowley  
University of Minnesota-  
Duluth

Keith A. Russell  
Southeast Missouri State  
University

Debra Salvucci  
Stonehill College

Beatrice Sanders  
American Institute of CPAs

Ronald N. Savey  
Western Washington  
University

Leonard M. Savoie  
University of Notre Dame

Eldon L. Schafer  
Pacific Lutheran University

Joseph F. Schirger  
University of Wisconsin

Gary Schugart  
University of Houston

Timothy E. Schultz  
Tiffin University

Richard D. Schwab  
Capital University

Edward S. Schwan  
Susquehanna University

Larry P. Scott  
Price Waterhouse

Donald Seat  
Valdosta State College

Mohsen Sharifi  
Eastern Michigan University

Kenneth P. Sinclair  
Lehigh University

Ronald M. Singer  
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Pennsylvania State University

Gerald Smith  
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James E. Smith  
College of William & Mary

John H. Smith  
Northern Illinois University

Kenneth A. Smith  
Idaho State University

Sammie L. Smith  
Stephen F. Austin State  
University

Howard J. Snavely  
Wright State University

Douglas A. Snowball  
University of Florida

John B. Sperry  
Virginia Commonwealth  
University

Wanda G. Spruill  
State University of New York

C. A. Srinivasan  
Drexel University

Maurice E. Stark  
Kansas State University

Kent St. Pierre  
James Madison University

G. Fred Streuling  
Brigham Young University

Lester M. Sussman  
Deloitte Haskins & Sells

G. A. Swanson  
Tennessee Tech University

Paul A. Tambrino  
Warren County Community  
College

Martin E. Taylor  
University of Texas-Arlington

Robert D. Taylor  
Florida Atlantic University

Ronald L. Taylor  
Lemoyne College

Michael G. Tearney  
University of Kentucky

C. W. Thomas  
Baylor University

James W. Thompson  
St John's University

Lawrence A. Tomassini  
University of Illinois-U/C

Jerry E. Trapnell  
Clemson University

Thomas C. Turner  
University of North Carolina

Michael F. Van Breda  
Southern Methodist  
University

Robert W. Vanasse  
California State University-  
Long Beach

Edward J. Vanderbeck  
Xavier University

Neal R. Van Zante  
Texas A&I University

Miklos A. Vasarhelyi  
Rutgers University

Robert L. Vigeland  
Texas Christian

Ara G. Volkan  
West Georgia College

Daniel Wade  
University of Southern  
Indiana

Bart H. Ward  
University of Oklahoma

Dan R. Ward  
University of Southwestern  
Louisiana

William R. Welke  
Western Michigan University

Lyn F. Wheeler  
Washington & Lee University

Gary E. White  
Texas Tech University

Jackson A. White  
University of Arkansas

Jan Robert Williams  
University of Tennessee

Thomas H. Williams  
University of Wisconsin-  
Madison

Stephen D. Willits  
Bucknell University

Frederick H. Wu  
Southern Illinois University-  
Carbondale

John A. Yeakel  
University of New Mexico

Robert P. Yori  
Bloomsburg University

Penelope J. Yunker  
Western Illinois University

David J. Zaumeyer  
Rutgers University

## NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

The following new administrators have been reported to the Editor since the Fall-Winter issue:

C. Wayne Alderman, Auburn University  
John Cumming, Miami (Ohio) University  
Mona J. Gardner, Illinois Wesleyan University  
Glyn W. Hanbery, University of Denver  
Wayne A. Label, University of Nevada, Las Vegas  
Stan Lindquist, Grand Valley State University  
Donald Lundberg, U. S. International University  
Robert W. Kravet, Fairfield University  
Vicki L. Nycum, Cal State Polytechnic University  
Gerald Smith, University of Northern Iowa  
Doug Snowball, University of Florida  
David E. Tinius, Seattle University

Please send future changes as they occur on the form below to: Jerry E. Trapnell, School of Accountancy, 301 Serrine Hall, Clemson University, Clemson, South Carolina 29634-1303.

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

We will publish changes in the next AAPG Newsletter.

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Name of New Administrator:

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Title

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Name of School

Mail to:

Jerry E. Trapnell  
School of Accountancy  
301 Serrine Hall  
Clemson University  
Clemson, SC 29634-1303

## AAPG BOARD MEETING AND BUSINESS MEETING

The AAPG Board of Governors will meet in the Wentworth Room of the Sheraton Centre Hotel from 2:00 p.m. - 4:00 p.m. on Wednesday, August 8, 1990. Both outgoing and incoming board members and officers should plan to attend if possible.

An AAPG Business Meeting will be held in the City Hall Room of the Sheraton Centre Hotel from 4:00 p.m. - 5:30 p.m. on Wednesday, August 8, 1990. All AAPG members are invited to attend.

### EDITOR'S NOTE

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

Jerry E. Trapnell  
School of Accountancy  
301 Serrine Hall  
Clemson University  
Clemson, South Carolina 29634-1303

Also, we have a column that reports new chairpersons/directors who have assumed their duties recently. Please forward any such changes on the form provided to the above address. The deadline for the Fall-Winter 1990 issue is

**October 1**

## 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.

### ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP MEMBERSHIP APPLICATION

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

Mailing Address \_\_\_\_\_  
\_\_\_\_\_

Name of Current Administrators \_\_\_\_\_

Position Title \_\_\_\_\_

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. The dues are \$45 per year.

Send completed application to:

American Accounting Association  
5717 Bessie Drive  
Sarasota, Florida 34233

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*American Accounting Association*

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SARASOTA, FLORIDA 34233

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