

Administrators of ACCOUNTING PROGRAMS

A Group of the American Accounting Association



PRESIDENT'S MESSAGE

Our annual seminar in February was a tremendous success, thanks to the efforts of the annual seminar committee. I want to thank Connie Konstans for his undaunted efforts to make the seminar the best ever. This year's committee consisted of Russ Barefield, Bob Capettini, Teddy Coe, Linda Marquis, and David Wilson. I could not have asked for a more dedicated group to plan our major event of the year. San Diego was a great place for the meeting, the Marriott was an excellent facility and the program very stimulating. When you have to cut off discussion at 5:00 in a packed house, with the outside temperature 80 degrees and having been in that room since 9:00 AM, you know something is going right!

I also want to thank Linda Sydenstricker and Paul Gerhardt of AAA for their efforts to make the annual seminar a success. As usual, they did a superb job with registration, hotel accommodations and other logistical aspects of the meeting which can really make-or-break the meeting.

We have an outstanding slate of nominees for offices for 1991-92 and I sincerely hope you have exercised your right to vote in the election. The nominations committee, chaired by Dwayne Dowell, has worked hard to identify individuals who are dedicated to both AAPG and AAA and will work hard on behalf of the organizations. Of course, as always, you had the opportunity to offer alternative names for each office and I hope you did that if you were so inclined. Results of the election will be announced at our annual business meeting in August at the AAA annual meeting in Nashville. Information about that meeting is presented elsewhere in this newsletter. If you have matters that you would like to be considered by the board at its August 11 meeting, please let me know by July 1.

This is the last opportunity I have to communicate with you via the newsletter during my term as AAPG president, and I want to thank the many individuals who have worked hard on behalf of the organization this year. Officers, committees and others have been very effective, and it certainly has made for a pleasant experience for me. I think we are having a good year and, hopefully, will make a smooth transition into 1991-92 when Jim Smith takes the helm of the organization. Thanks for your cooperation and suggestions for improving AAPG.

See you in Nashville!

Jan R. Williams

AAPG MEETINGS 1991 AAA NATIONAL MEETING

AAPG Board of Governors—August 11, 1991
2:00-4:00 PM Cheekwood Dining Room
Opryland Hotel

AAPG Business Meeting—August 11, 1991
4:00-5:30 PM Centennial A Room
Opryland Hotel

Concurrent Session III—August 13, 1991
2:15-3:45 PM "Managing Innovation and Change
in Accounting Programs in the 1990s"

EDITOR'S NOTE

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

Loudell E. Robinson
Department of Accounting
School of Business
University of Alabama at Birmingham
Birmingham, Alabama 35294

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 1991 Fall-Winter issue is

OCTOBER 1, 1991

EXECUTIVE SUMMARY

ACCOUNTING ADMINISTRATOR'S HANDBOOK: A GUIDE FOR INNOVATION AND CHANGE IN ACCOUNTING PROGRAMS

by

William F. Bentz, The Ohio State University; Michael A. Diamond, University of Southern California, and
Jan R. Williams, University of Tennessee
The Administrators of Accounting Programs Group Practice Involvement Subcommittee
Larry P. Scott, Price Waterhouse, Chair
March 1991

Educational change is taking place at an increasingly rapid pace. This is especially evident in schools and departments of accounting. We are all confronted with increased demands by students and parents, a quickly changing practice environment that seeks graduates with substantially different knowledge, skills, and abilities, a decreasing student population, rising costs of faculty, and shrinking resources. Managing these changes and furthering innovation in accounting programs presents a challenge to all of us. The handbook which is described in this executive summary is written as a guide to help you successfully manage these challenges and provide quality accounting education during the next decade.

The job of the accounting administrator is multifaceted. Gary Sundem, Executive Director of the Accounting Education Change Commission, has identified six roles for the accounting administrator:

1. Identify the department or school's mission
2. Provide leadership for accounting faculty
3. Be an advocate with the Dean and promotion and tenure committees.
4. Identify models of accounting education that fit your institution
5. Recognize constraints of the current environment even as change is sought.
6. Recognize the high cost of change and develop realistic plans.

In fulfilling these roles accounting administrators must deal with the unique environments faced by their institutions. Although there is a limit to which solutions can be transferred between institutions, accounting administrators do face a set of common issues.

In the handbook we address seven areas of common interest to accounting administrators:

1. Faculty
2. Curriculum change and innovation
3. Students
4. University Administration
5. Alumni
6. Professional and corporate relations
7. Regulatory and legislative bodies

The handbook also includes an appendix that contains copies of the AECC Issues Statement No. 1, the NASBA/AICPA Guide for the Implementation of the 150-hour Requirement, and the most recent version of the AACSB

Accreditation Standards. An abbreviated bibliography which hopefully will serve as a useful reference is also included.

In discussing these seven areas the handbook focuses on managing change and innovation. It raises ideas and issues rather than present specific recommendations on how to run your particular program. Specific actions are best left to your judgment. This handbook, however, should help you become aware of the issues you are likely to confront over the next decade.

This handbook will serve as a catalyst for the AAPG seminars at the upcoming American Accounting Association Regional Meetings. We invite your participation and dialogue at these meetings.

NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

Central Washington University
Karen Adamson
University of Minnesota-Duluth
Fawzi G. Dimian
Ferris State University
John (Jack) R. Elfrink
University of Nebraska-Omaha
H. Perrin Garsombke
University of New Orleans
Philip J. Harmelink
New York University
Joshua Livnat
Western Washington University
Stephen V. Senge
Boston College
Kenneth B. Schwartz
Indiana University
Mikel G. Tiller
University of Alabama-Huntsville
Pierre L. Titard

Please send future changes, using the form on page 3, to: Loudell E. Robinson, Department of Accounting, School of Business, University of Alabama at Birmingham, Birmingham, Alabama 35294.

**ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MINUTES OF BOARD MEETING
OCTOBER 25, 1990**

The Board of Governors of the AAPG met on October 25, 1991 at the Marriott Hotel at the Dallas/Fort Worth Airport. President Jan Williams opened the meeting at 8:30 a.m. In attendance were Paul Danos, Mike Diamond, Dwayne Dowell, Mark Kiel, Connie Konstans, Robert May, Dennis Reigle, Jim Smith, Jan Williams, and Penny Yunker.

Jim Smith distributed the minutes of the Board of Governors meeting on August 8, 1990 in Toronto. The minutes were then approved by the Board.

Paul Danos reported on the activities of the Newsletter Committee. He indicated that November 15, 1990 was the deadline for mailing the Fall/Winter 1990 Newsletter. A brief discussion was undertaken concerning the development of procedures to insure the accuracy of the Newsletter prior to its publication. It was noted that Loudell Robinson of the University of Alabama at Birmingham will become the next editor of the Newsletter.

Connie Konstans gave a detailed report on the upcoming annual seminar scheduled for San Diego on February 3-5, 1991. The focus of the meeting will be on forces of change challenging the academic accounting administrator. Except for the ethics seminar, the expectation is that the seminar will at least break even and perhaps provide a small profit to the Group.

Penny Yunker and Jan Williams presented a detailed discussion and analysis of the AAPG's upcoming budget. The proposed budget calls for a deficit for the year of approximately \$11,000, resulting in a reduction in the Group's surplus. It was moved, seconded, and passed to accept the budget after minor changes. The Board decided to create a subcommittee of Jan Williams, Penny Yunker, and Jim Smith to review the Group's dues structure, and make recommendations at the next Board meeting in February.

Jan Williams led a discussion of the status of the AAPG as a group or section of the American Accounting Association. The discussion then turned to how to increase the AAPG's membership through multiple memberships from individual schools.

A number of committee reports were presented:

1. A report on the accreditation committee was presented to the Board by Bob May. The Board moved, seconded, and passed the committee's recommendations (with additional recommendations from the Board) for nominations to serve on AACSB accreditation committees. Bob May also reported that the committee's recommendations on the draft AACSB standards were endorsed by the Executive Committee of the AAA.
2. Mike Diamond presented an update of the AAPG Data Base Committee. The questionnaires are currently being analyzed and the study should be released in early February around the time of the annual seminar.
3. Dwayne Dowell reported on the activities of the nominating committee. The committee received 47 responses from its inquiries. The committee expects to have a slate of nominees to present to the Board at its February meeting.
4. A discussion was undertaken concerning the appropriate term of the treasurer. It was the sense of the Board that the treasurer should serve two consecutive one-year terms, if possible.
5. Jan Williams presented an update on the Practice Involvement Subcommittee. The subcommittee is preparing a handbook for accounting administrators and will meet on October 26, 1990 to discuss this project.
6. Jim Smith reported on the activities of the regional vice-presidents. They will also meet on October 26, 1990 to plan their annual regional meetings. It was moved, seconded, and passed to ask John Cumming to serve as a regional vice-president taking the place of the elected individual who is not able to serve.

Respectively submitted,
Michael A. Diamond
Secretary

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

Name of New Administrator: _____

Title: _____

Name of School: _____

We will publish changes in the next AAPG Newsletter

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP

MINUTES OF BOARD MEETING

February 3, 1991

The Board of Governors of the AAPG met on February 3, 1991 in San Diego at the Marriott Hotel. President Jan Williams opened the meeting at 1:30 p.m. In attendance were Paul Danos, Mike Diamond, Ray Dockweiler, Dwayne Dowell, Mark Kiel, Connie Konstans, Robert May, Dennis Reigle, Jim Peters, Jim Smith, Jan Williams and Penny Yunker.

Mike Diamond indicated that the minutes of October 25, 1990 will be distributed next week. They were approved subject to review by the Board.

Connie Konstans reviewed the upcoming AAPG seminar. Based on the estimated attendance of 187, the seminar should show a slight profit. However, the ethics conference which is separately funded will probably show a slight loss.

Jan Williams reported upon the recent AICPA/AACSB Accounting Education Conference he attended on January 11, 1991 in Florida. Jan reported to the Board on the recent AICPA Position Statement on Accounting Education, and that document was discussed in detail by the Board of Governors. A consensus was reached that the Board should not take a position on the statement and that a subcommittee should be formed to develop an AAPG statement. Members of that subcommittee appointed by Jan Williams include Paul Danos, Ray Dockweiler, Dwayne Dowell and Michael Diamond.

Jan Williams reported to the Board that the AECC has asked the AAPG to consider the establishment of a "Baldrige Award" for quality accounting programs. This item will be discussed in further detail at the meeting in Nashville where the Board will be given a formal proposal by the AECC.

In addition, it was noted that several members of the Board will be attending the AECC education models seminar in Dallas and will report back to the Board and the AAPG membership.

Jan Williams also brought up the distribution of the AAPG newsletter and the Board decided to continue distribution to all heads of accounting departments or schools whether they are members or not of the AAPG.

The Board decided that, as in the past, the President-elect of the Group will serve as its representative to the AAA annual program committee.

Future AAPG seminar sites were discussed. The Board decided that the 1992 meeting would be held in San Antonio with New Orleans and Tampa serving as back-up cities. The 1993 meeting will be held in Las Vegas.

Various AAPG committee reports were made:

1. Robert May reported on the accreditation committee and its response to the AACSB proposed standards. The standards are moving forward very quickly with final action expected in March, 1991.
2. Dwayne Dowell reported upon the recommendations of the nomination committee. Dwayne indicated that the committee conferred throughout the fall after requesting and receiving nominations for various offices. The ballots will be mailed by the secretary as soon as possible.
3. Jan Williams and Mike Diamond reported on the activities of the Practice Involvement Committee. A subgroup of that committee is currently preparing a guidebook for administrators of accounting programs which will serve as a basis for many of the regional meeting seminars. This handbook should be available by March, 1991.
4. Mike Diamond reported that the AAPG data base project was complete and the results were currently being distributed.
5. Jim Smith reported on regional activities and the plans for the regional meetings. The handbook currently being prepared by the Practice Involvement Committee will serve as a basis for many of the regional seminars.

The AAPG budget was discussed in detail. Considerable debate centered upon the cost and activities of the regional vice-presidents and whether a separate fall meeting was necessary. No definitive decision was made. A decision was made not to increase dues at this time, and that current reserves be utilized. It was suggested that the annual seminar fee be increased. This will be considered in conjunction with the next seminar.

The Board meeting adjourned at 4:30 p.m.

Respectively submitted,
Michael A. Diamond
Secretary

American Accounting Association

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