

Administrators of ACCOUNTING PROGRAMS

A Group of the American Accounting Association

PRESIDENT'S MESSAGE

As president of the AAPG, I established three goals for the organization for the 1992-93 year. They were to: 1) increase our membership to ensure our influence and financial strength; 2) develop a mission statement and a set of strategies; and 3) increase the effectiveness and productivity of our committees. As I review our activities to date, I feel we have been successful in meeting these goals.

Increase in Membership

As of April 1, the AAPG has 365 members, an increase of 60 members over August 1992. Although increasing our numbers is important from a financial perspective, it is equally important in many other ways. A larger AAPG will increase our influence in the AAA, as well as our ability to play a significant role in the changes occurring in accounting education. Our ability to play this larger role in accounting education changes will become more important as the AAA focuses on such issues as faculty development and as some of the activities of the AECC are transferred to the AAA.

The AAPG Strategic Plan

Although an increase in members is important in increasing our influence, a set of strategies to exercise that influence is equally essential. Thus, in the early fall, I established a strategic planning task force with the charge to develop a mission statement and set of strategies to carry out this mission. After initial discussions, the task force presented a recommended mission statement and strategic plan to the Board of Governors at its February 1993 meeting. The Board unanimously adopted the strategic plan, and approved a proposed by-laws change related to the mission statement. As approved by the Board, the AAPG mission is: *to stimulate excellence in accounting education through outstanding leadership of accounting programs.* A related article in this newsletter contains more information about the mission statement and the strategic plan. At this point, however, I would like to thank all of those involved in the strategic planning process, especially the strategic planning task force consisting of Tonya Flesher, Jim Jambalvo, Mark Kiel, Bob May, and Jim Smith for a job well done. A special thanks goes to Michael Moore, the Western Region

Human Resource Partner of Ernst & Young, for all his help and support.

AAPG Committees

A third focus during the year was to increase the effectiveness and productivity of our committees. I am pleased to report that all of this year's committee Chairs and committees did an outstanding job. I would like, however, to mention the work of three committees. First, the annual seminar committee, chaired by Rich Flaherty of Arizona State University did a great job in planning and organizing this year's annual seminar in Las Vegas, Nevada. By all accounts, the seminar was an outstanding success.

The practice involvement committee, chaired by Larry Scott of Price Waterhouse, brought to completion several projects it has been working on for the last two years. Of primary importance is a paper entitled, "Accounting Faculty/Professionals Partnership to Address Mutual Education Concerns," which is currently being evaluated for publication in *Issues in Accounting Education*. This paper will be the focus of the AAPG's session at the AAA annual meeting in San Francisco. The AAPG session will be on Monday, August 9 from 4:00 p.m. to 5:30 p.m. in the Pacific Suite.



Michael A. Diamond

The administrative support committee, chaired by John Ahern of DePaul University, has started an ambitious project involving the determination and perhaps, the establishment of benchmarks of administrative practice that will be useful to all of us as we try to lead and manage programs.

Looking Forward to Next Year

As you read this newsletter you will see that the 1992-93 year has been a very successful one for the AAPG. I would like to thank all of you that participated in our various activities during the year; it was through your efforts and support that made this year successful. I know that Bob Mays is well into his planning for the 1993-94 year. We have much to look forward to in the coming year as the group's strategic plan is implemented. I urge you to give Bob May and the incoming Board of Governors the same great support you gave this year's Officers and Board.

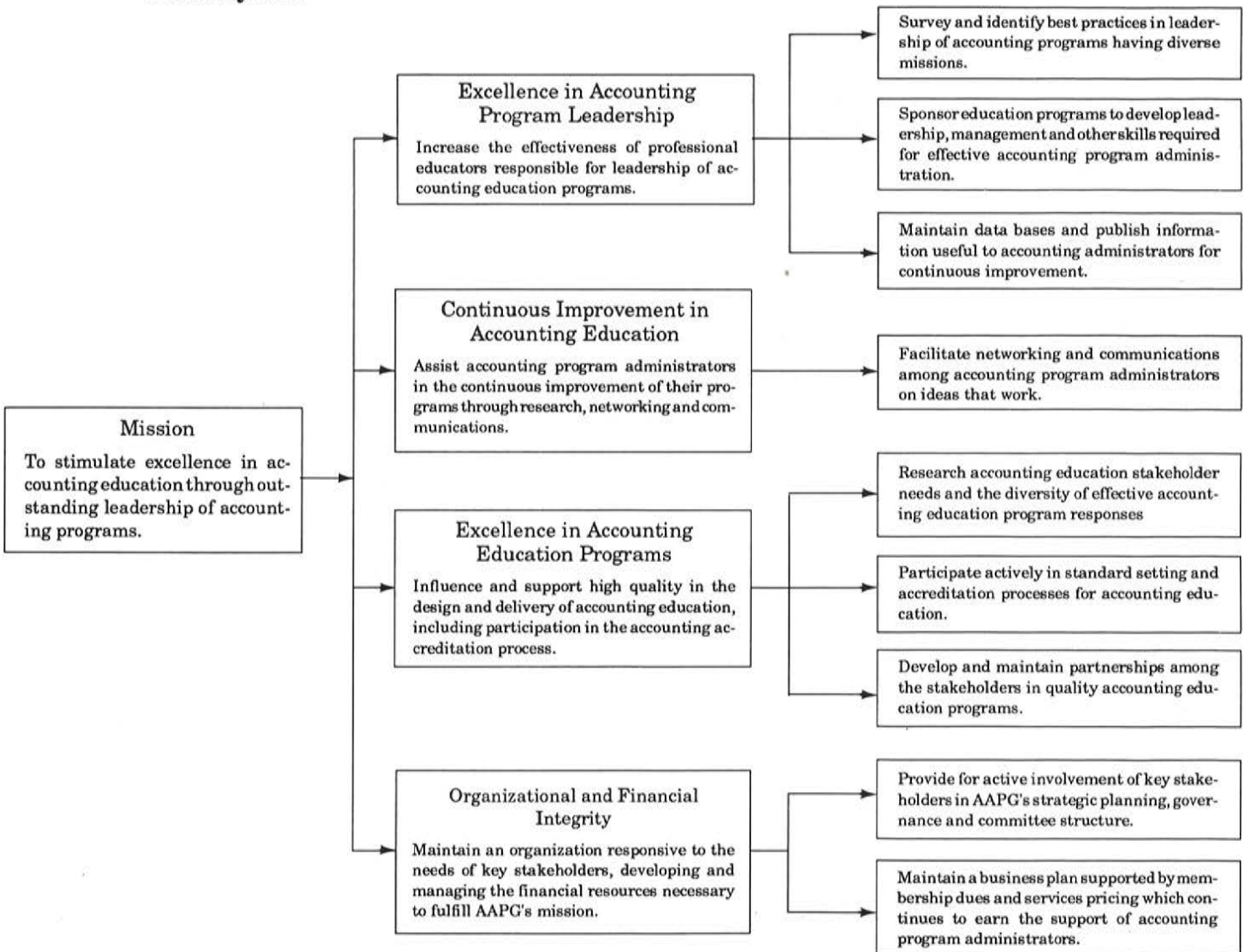
THE AAPG'S MISSION STATEMENT AND STRATEGIC PLAN

In Fall 1992, the AAPG began a strategic planning process with the establishment of a strategic planning task force co-chaired by Mike Diamond and Bob May. The charge of this committee was to develop a mission statement for the AAPG and a set of strategies to carry out this mission. The committee received extensive help from Michael Moore, the Western Regional Human Resource Partner at Ernst & Young. After several meetings, the Board of Governors approved the strategic plan outlined in the following chart.

**Administrators of Accounting Programs
Group Strategic Plan Summary
February 1993**

Goals

Strategies



The key to the plan is the mission statement: *to stimulate excellence in accounting education through outstanding leadership of accounting programs*. Based on this mission a set of goals and strategies were developed. From these strategies, the Board of Governors will be able to develop and implement specific action plans.

Because of the importance of this strategic plan the Board of Governors proposed a by-laws amendment to incorporate the mission statement into the by-laws. A second proposal was made to expand the duties of the president-elect to annually review the strategic plan and develop action plans based on the strategic plan. These by-laws amendments were approved by an overriding majority of the AAPG membership.

If you are interested, a complete strategic planning document is available. Please contact Mike Diamond at the University of Southern California if you would like to receive a copy of this document. In the meantime, the Board is interested in your reaction to the mission statement and strategic plan. Please give your comments or suggestions to Mike Diamond or Bob May.

**1993 AMERICAN ACCOUNTING ASSOCIATION ANNUAL MEETING
ACCOUNTING ADMINISTRATORS PROGRAM GROUP
PRACTICE INVOLVEMENT COMMITTEE SESSION**

Monday, August 9

4:00-5:30 P.M.

San Francisco Marriott - Pacific Suite

**"The Partnership Required Between Practitioners and Educators to
Address Mutual Interests"**

On Monday, August 9, 1993 the AAPG Practice Involvement Committee will have a panel debating several key issues from their special paper *Accounting Faculty/Professionals Partnership to Address Mutual Education Concerns*. The origin of this paper began with the first meeting of the Practice Involvement Committee which was formed after the Big Eight White Paper, *Perspectives on Education: Capabilities for Success in the Accounting Profession*, was issued to address the mutual areas of accounting education concerns and interests. One desired outcome of the paper and the committee is to build a permanent partnership between practitioners and educators to facilitate and help implement continuous accounting education improvement and build an outgoing relationship to address mutual interests.

Some of the committee members who were most instrumental in developing the special paper will participate on the panel. As the original and continuing PIC

Committee Chairman with overall responsibility for the paper, Larry Scott, National Director of Recruiting, Price Waterhouse will moderate the panel. The other panel members who were primary contributors are Jim Bullock, Chairman, New Mexico State University, Brent Inman, National Director of Recruiting, Coopers & Lyband, Larry Tomassini, Chairman, University of Illinois and Jan Williams, Chairman, University of Tennessee.

The panel will focus on several major areas of mutual concern, briefly present various points of view and then focus on ideas including programs to build a stronger partnership and identify and implement solutions to some of the concerns. This elective session is intended to be highly interactive and the panel will look to the audience for other points of view, additional areas of mutual interests and most importantly solutions to address the areas of mutual concern. I hope you will participate in what promises to be a highly interesting and productive session.

1993-94 AAPG OFFICER AND BOARD ELECTION BALLOT

The following slate of 1993-94 officers and Board members have been nominated by the 1992-93 Nominating Committee:

President-Elect:

Jerry E. Trapnell, Clemson

Vice-President for Accreditation:

Lanny B. Chasteen, Oklahoma State

Secretary:

W. Steve Albrecht, Brigham Young

Treasurer:

Linda M. Marquis, Northern Kentucky

At-Large Board Members:

Practice:

Sam Vitkoski, BDO Seidman

Academic:

Dale R. Martin, Wake Forest

Academic:

Kenneth P. Sinclair, Lehigh

Nominating Committee:

James J. Jiambalvo, Washington

George W. Krull, Grant Thornton

Bill Schwartz, Virginia Commonwealth

Regional Vice-Presidents Elect:

Ohio:

Elise G. Jancura, Cleveland State

Mid-Atlantic:

Charles H. Smith, Pennsylvania State

Mid-Western:

R. D. Nair, Wisconsin

Northeast:

Spencer J. Martin, Rhode Island

Southeast:

Robert D. Taylor, Florida Atlantic

Southwest:

Gary J. Mann, Texas at El Paso

Western:

Earl C. Keller, California St. - San Luis Obispo

Ballots were mailed in early April and provided space for write-in candidates. The results of the election will be announced at the AAPG Business Meeting to be held in conjunction with the American Accounting Association Annual Meeting in August.

MINUTES
AAPG BOARD OF GOVERNORS' MEETING
Sunday, November 22, 1992

Attending: Ken Banet, Russ Barefield, Dave Campbell, Lanny Chasteen, Mike Diamond, Chuck Eldridge, Rich Flaherty, Barron Harvey, Dora Herring, Bob May, Mike Moore, Larry Scott, Jim Smith, and Jerry Trapnell.

The Board of Governors met at the Atlanta Airport Marriott. The meeting was called to order by President Mike Diamond at 8:30 A.M.. The president reviewed the agenda for the day. The minutes of the August 9, 1992, board meeting were approved as presented. The president reported AAPG membership had grown to 353 and 13 new members can be traced to the new membership brochure.

Mike Diamond and Mike Moore of Ernst & Young (Los Angeles) reviewed the work of the Strategic Planning Task Force which met on November 21. A mission and goals statement was presented to the board for review and discussion. Major recommendations for revisions included making the document more action-oriented and focusing on activities that disseminate the best-of-practices to benefit accounting administrators in the performance of their duties. Russ Barefield recommended AAPG not need follow the AAA geographical structure in all its activities and that other groupings of member schools may facilitate the achievement of the goals of AAPG. Bob May recommended AAPG work with other accounting organizations to effect a change in the CPA examination date which should be a major thrust for the near future. The Board will review the revised draft and provide comments to Mike Diamond who will circulate the revised materials to Board Members, Committee Chairs, Regional Vice-Presidents and other major stakeholders including CPA firm representatives. The strategic plan will be discussed again at the February board meeting. The Board unanimously adopted a resolution thanking Mike Moore for his leadership in serving as facilitator to the process and to Ernst & Young for the firm's support of Mike to assist in this important undertaking.

Vice-President and President-Elect Bob May thanked the Strategic Planning Task Force for its efforts. He reported that the plan will play an important role in the planning for the 1994 annual seminar. He is working to identify the 1994 annual seminar committee so it can meet at the 1993 seminar as well as observe the work of the current committee. He asked for recommendations for committee appointments. He reported that plans for the regional meetings are proceeding. No common theme will be used, but all will be encouraged to devote some time to the AAPG strategic plan. The strategic plan was also discussed as a major topic for the AAPG session at the AAA annual meeting in August.

Vice-President for Accreditation Dave Campbell presented the nominees from the AAA for various AACSB committees and Visitation/Advisor positions. He reported on the AACSB workshops for visitation team members and

candidacy advisors. A joint AAPG/AACSB Workshop will be held on Sunday morning before the 1993 Annual Seminar focusing on the new standards and implementation guidelines following a similar format for the AACSB workshops. Jane Rubin will lead the workshop which will have no cost to participants.

Dora Herring gave the treasurer's report. A current fund balance is not available due to problems with the accounting system at the AAA national office. A new system should help. The board agreed to adjust the 1992-93 budget to include \$1,000 for the Strategic Planning Task Force. President Mike Diamond noted the increased membership should improve the revenue picture and with cost controls in place, the 1992-93 revenues and expenditures should about break-even.

Past President Jim Smith reported on the Nominating Committee activities. The Committee is assembling nominees from the letters requesting nominations or expressions of interest and from the prior-years' lists of candidates. He reported on the AAA Council meeting along with President Mike Diamond. They reported the AAA is trying to improve its financial reporting. They also noted the AAA is concerned with the American with Disabilities Act and its impact on accounting programs and accounting meetings.

Rich Flaherty and Russ Barefield reported on the Annual Seminar program. A draft program was reviewed. The meeting will have plenary and concurrent sessions and focus on deliverables that accounting administrators can take back to their schools. The new chairpersons seminar will be led by Bill Bentz. Bob May agreed to contact Bill Bentz to check on the status of the seminar. The annual seminar should break-even financially. Due to the high cost of golf in Las Vegas, no golf outing will be held at the seminar. The 1994 site was discussed briefly.

Larry Scott and Ken Banet reported for the Practice Involvement Committee. The committee has submitted a position paper entitled "Accounting Faculty/Professionals Partnership to Address Mutual Education Concerns." The purpose of the paper is to raise the awareness of educators and practitioners of the issues they all face. Board members agreed to review and comment by December 4, 1992. The paper will be published for wide distribution to AAPG members and firm recruiting personnel. The committee submitted three letters for approval for mailing to the AECC, the AACSB, and the AAPG membership, respectively. The board generally supported the intent of the letters, but recommended revisions. Russ Barefield and Bob May will redraft the letters and submit for final approval. Mike Diamond agreed to contact Gary Sundem, current AAA president, and Andy Bailey, AAA president elect, to solicit their input on letters to the AECC and AACSB, as

(Continued on page 6)

MINUTES
AAPG BOARD OF GOVERNORS' MEETING
Sunday, February 7, 1993

Attending: John Ahern, Russ Barefield, Cliff Brown, Dave Campbell, Lanny Chasteen, Mike Diamond, Chuck Eldridge, Rich Flaherty, Barron Harvey, Dora Herring, Dale Martin, Bob May, Mike Moore, Larry Scott, Jim Smith, Jerry Trapnell.

The AAPG Board of Governors met at the Stardust Hotel in Las Vegas, Nevada. The meeting was called to order by President Mike Diamond at 1:30 P.M. The president reviewed the agenda for the day and noted AAPG Committee chairs had been invited to attend the meeting and report directly to the board. The minutes of the November 22, 1992, Board of Governors' meeting were approved as submitted. The minutes of the November 22 and February 7 board meetings will be published in the 1993 Spring-Summer AAPG Newsletter.

Mike Diamond and Mike Moore of E & Y discussed the draft of the Strategic Plan. A draft plan was distributed as a working document. The Strategic Plan Committee recommended to the Board of Governors amendments to the by-laws. The recommended amendments include an incorporation of the Strategic Plan Missions and Goals statements into Section II of the by-laws. Also, the following amendments in Section V.3 were recommended:

The vice-president, president-elect responsibilities include:

- d. To lead a discussion of AAPG's strategic plan at the fall board meeting including the ongoing appropriateness of the mission, goals, and strategies.
- e. To recommend when appropriate a comprehensive review of the Strategic Plan by an ad hoc committee of board and other AAPG members.
- f. To report preliminary action plans and budgets for the coming year at the winter board meeting, consistent with the mission, goals and objectives.
- g. To attend the AAA Council meeting as an observer.

A motion to present these amendments to the membership for approval passed unanimously. An April mailing to all AAPG members will include the following items:

1. President's report.
2. Strategic Plan Summary.
3. By-Laws ballot with changes for Sections II and V.3.
4. Officer election ballot.

In May, the president will mail a summary of the Strategic Plan Summary Chart to other appropriate constituencies. Considerable discussion followed on the Strategic Plan and its strategies and action steps. A significant number of board members recommended AAPG become a proactive organization rather than an information dissemination organization. The board agreed that the AAPG focus should be on the action steps and that AAPG should use its position power to become a more influential, proactive organization. Chuck Eldridge recommended recasting the

budget along the lines of the Strategic Plan so that it is consistent with the plan itself. After approval by the membership, the promotional brochure will be revised to incorporate the key components of the Strategic Plan. President Mike Diamond again thanked Mike Moore of E&Y for his invaluable assistance in development of the plan. The board agreed and invited Mike to attend all AAPG functions.

President Mike Diamond reported on his three primary objectives. He wanted to increase membership and reported that AAPG membership totaled 362, an increase of 60 members. He noted that AAPG membership is an individual membership not a school membership. He encouraged the board to work on gaining additional members noting that schools can have multiple members. He reviewed the strategic planning process. He noted the work of the Administrative Support Committee and the Practice Involvement Committee which continue to be priority areas.

Vice-President, President-Elect Bob May reported that Tom Frecka agreed to chair the 1994 annual seminar committee. Continuity is important for this committee, and he will work with the next vice-president, president-elect to identify candidates to carry over to the 1995 seminar. He wants AAPG to be an agent of change and for "AAPG to stick its neck out." AAPG needs to focus on continuous improvement, changing the faculty culture, and dealing with the loss of the sense of "being an educator" in our profession. He is looking for committee members.

Past-president Jim Smith reported on the work of the nominating committee. He reported the officers and board position nominees are selected and will be announced at the business meeting the next day. The regional vice-president elect and nominating committee positions will follow. The ballot will be mailed by the secretary along with the by-law changes ballot. Ballots will be returned to Mike Diamond.

Vice-president of Accreditation Dave Campbell reported the Accreditation Workshop held Sunday morning, February 7, 1993, went well and was well attended. He noted recent developments and discussions of the 108-hour issues in the accounting standards. Rich Flaherty reported the AACSB Peer Review Improvement Task Force will meet later in February and is receiving input from various individuals and organizations on the issue and lack of consistency in related standards.

Annual Seminar committee chair Rich Flaherty reported all was in order for the meeting in Las Vegas. The committee has focused on value-added issues for accounting administrators with a good mix of plenary speakers and interactive sessions. He reported 190 registrants for the annual seminar, 67 for the AACSB workshop, and 20 for the new chairpersons' seminar.

(Continued on page 6)

Minutes November 22, 1992 (Continued from page 4)
well as how the AAPG can participate in the AAA's plan for faculty development.

Lanny Chasteen reported the Administrative Committee will meet in New Orleans at the FSA meeting. The Committee will move forward on its charge to develop benchmarks.

Jerry Trapnell reported the Fall-Winter Newsletter has been published and mailed. A copy was shared with the board. The board agreed that the spring-summer newsletter should focus on the strategic plan.

Dora Herring reported for the Database Committee and handed out a diskette with a Lotus file of the AAPG Salary Survey. The Committee is moving forward on electronic filing of the survey as well as with discussions on coordinating efforts with AACSB and FSA.

Mike Diamond opened discussion with the relationship with the FSA. He reviewed a letter from Gene Berry which indicated limited areas for cooperation. The FSA did not want to pursue joint meetings at this time. Bob May will contact FSA to determine if they will join AAPG in supporting the CPA examination date changes. The board agreed that AAPG should focus on its role and mission. The board recognized that each organization has a mission and constituency to serve. In the future, some other opportunities for cooperation may surface.

The meeting adjourned at 3:30 P.M..

Minutes February 7, 1993 (Continued from page 5)

Treasurer Dora Herring reported a fund balance of \$23,132.39 at the end of November. No current information is available from AAA national. The board directed the president to write the national office complaining about the financial reporting, Rich Flaherty reported that the annual seminar should break even. Several board members requested a budget and expenditure statement that is activity based. Also, the board requested that all meeting notices be sent to all accounting administrators, not just AAPG members. This will assist with recruiting new members.

Administrative Support Committee chair John Ahern reported his committee was to meet on Sunday, February 7. The committee met in December at the FSA annual meeting. Subcommittees have been formed to address specific issues identified by the committee relating to student issues and faculty activities. The committee is considering a survey of accounting administrators to identify good practices. The committee will also focus on setting accounting program benchmarks. The work of the committee will continue for a while. President Mike Diamond cited Chairman Ahern for his work leadership in moving the committee's work forward.

Newsletter Committee chair Dale Martin reported the fall-winter newsletter has been mailed. He accumulating materials for the spring-summer newsletter. The deadline for submission of material is May 1 for a June 1 publication date. The board encouraged earlier submissions and an earlier publication date.

Practice Involvement Committee chair Larry Scott reported that the committee's paper will be published in *Issues in Accounting Education*. It will also be mailed to

ANNUAL SEMINAR ANNOUNCEMENT

From Bob May, President-Elect

The 1993 Annual Seminar was an outstanding success, and Rich Flaherty and his seminar planning committee are to be congratulated for planning a program that engaged our interest and sent us home with many ideas we can use in leading our programs. The 1993 Seminar is a tough act to follow. But, we have a great site in Kiawah Island, and I am assembling a very able committee. Kiawah is a coastal island (with Gulf-Stream climate) a few miles south of historic Charleston, South Carolina. It has a distinctive sea-coast resort atmosphere and many opportunities for recreation, including the Ocean (golf) Course, host of the 1991 Ryder Cup. Tom Frecka, who was a member of the 1992-93 planning committee, has kindly and enthusiastically agreed to chair this year's committee. Unlike Las Vegas with its many sources of food and entertainment, Kiawah requires that the committee plan more on-site activities and entertainment. So, the committee will have its first planning meeting on Kiawah Island in June or July to ensure the best possible use of Kiawah's unique features. Those who know about Kiawah are absolutely delighted at this choice of site. I am sure we all will agree after we've experienced it for ourselves. Plan now to spend next February 6-8 at another great annual seminar. See you there!

the membership. Also, the paper will be discussed at the annual AAA meeting by a panel of representatives from industry, public practice, and academia. The committee will focus on implementation and has two subcommittees working in this area. Bob May reported on draft letters for the AECC promoting cooperation. The board will review the draft during the annual seminar. President Mike Diamond reported on conversations with AAA president-elect Andy Baily regarding AAPG's active involvement in faculty development initiatives of the AAA. He has been invited to the August and fall board meeting to discuss these issues further. Bob May recommended AAPG develop position papers on CPA exam timing and reciprocity. The board agreed to look at these issues in the future.

Database Committee chair Cliff Brown reported the survey was complete and results mailed. The committee will meet at the annual seminar to discuss future plans. The committee will contact the AACSB to discuss opportunities to capture the information electronically as well as to eliminate duplication of efforts. These discussions are in the early stages, but the AACSB appears interested.

President Mike Diamond reported on relations with the FSA and other groups. He reported on his meeting with FSA President Gene Berry at the FSA annual meeting in New Orleans. Some positive feedback was received. The leadership of AAPG and FSA will look at a joint committee and the 1994 president and vice-president, president-elect will meet with the FSA president to discuss opportunities for cooperation, particularly the CPA examination date issue as well as high-level mutual interest group to discuss long-term forms of cooperation.

The meeting adjourned at 4:00 P.M..

"FROM THE TRENCHES"

Editor's Note: I would like to thank James Crockett (University of Southern Mississippi) and John Smith (Northern Illinois University) for their submissions this year to the "From the Trenches" column. The purposes of this column is to share ideas and to provide helpful hints about how, and how not, to handle routine, annoying, unusual, or sensitive situations. Hopefully the column will provide lessons and humor from real-life "war stories" straight from the trenches of academic administration. I hope some of you will submit columns that might be interesting or helpful to other accounting administrators. The column can be anonymous if the author wishes. Please send your contributions to Karen Fortin, new editor of the newsletter.

MANAGING PEOPLE

It is said that achieving personal, professional success is just a matter of figuring out what you are good at and what you are not good at; then arranging your life to do those things you are good at and to stay away from the others. Most of us cannot change our basic skills very much after we get our careers established, and when we do it is slow with a lot of effort. As chairs we often forget this basic truth, I know I did.

As a new chair, I thought that I could get individual faculty to do what I wanted them to do if I tried harder. The usual result was that the faculty got mad and I got a headache. I now use an analogy between a chess match and the department's mission to review faculty assignments. An analogy like this can help you to be sure that you are not setting unreasonable expectations of faculty (and yourself). Think of faculty as players in chess match; some of them are knights, some are bishops, some are castles, etc. In chess, the goal is to use each piece in the best way possible to achieve success (win, or in my case, not lose too badly). In your department the goal is to achieve your overall mission. The key to the analogy is that you cannot use a chess piece in a way that is not able to perform. In other words, you cannot make a knight move as a bishop no matter how hard you try. It is the same in the department, you cannot make a faculty member do what they are not able to do. For example, if a faculty member works very well with students but does not present a good image to outside companies, you

probably cannot make them change and should not be asking them to take on tasks with outside companies that they are not capable of doing very well (if you do it is usually a mistake). You can apply this approach to courses taught, type and amount of research, etc.

You should not lower your expectations for faculty nor your expectations for faculty to improve. Rather, use faculty strengths and stay away from their weaknesses. Just as you cannot win at chess if you do not fully use the power of the pieces, you will not achieve your department mission if you do not use the strengths of faculty. Try it! First you will have to do a good review of the strengths (and weaknesses) of each faculty member *and* you will have to clarify what you are trying to accomplish in the department. I found that some of my most unproductive faculty had strengths that were not being used and that I was encouraging a lot of misuse of time by the most productive faculty. Talking to faculty about what you see as their strengths (and weaknesses) can be very enlightening for both of you. Most faculty view this discussion as complimentary.

As you continue to develop this analogy between chess and your department mission, it also may become apparent that you cannot "win" if you do not sacrifice some pieces; however, just sacrificing pieces with no real strategy is a sure loser. The best results from all of this is the peace of mind you get when you believe you have maximized faculty strengths.

AAPG/AACSB ACCOUNTING ACCREDITATION MINI-WORKSHOP SUMMARY

In conjunction with the AAPG Annual Meeting, the AAPG and AACSB cosponsored a mini-workshop on the new accounting accreditation standards. Rick Flaherty opened the session and introduced the workshop leaders. Allan Baily briefly reviewed the history of the accounting accreditation process and the necessity for change in its structure in response to the changing environment for education. Bob May reviewed the new standards which no longer focus on legalistic standards based on a one-size, fits all theory. The new standards are driven by a required explicit mission statement, objectives, and goals of the accounting program, and are designed to insure that the

processes for continuous self-evaluation and improvement are in place within an accounting program.

The participants were then subdivided into smaller working groups for a case study analysis. From the facts provided in the case, the groups analyzed whether or not the fictional university met the new accreditation standards.

Bill Bentz and Bob May then briefly reviewed the new "Peer Review Process Manual" which was given to each of the participants and explained its role in guiding a school seeking accreditation. Mark Kiel wrapped up the session with a brief explanation of the optional five-year candidacy process for achieving accounting accreditation.

NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

Augustana College
Colorado State University
Gannon College
George Washington University
Naval Postgraduate School
University of Nebraska at Kearney
Rochester Institute of Technology
San Francisco State University
St. Edwards University
Towson State University
University of Virginia-McIntire

Anne M. Opegard
Terry L. Lantry
Michael J. O'Neill
Debra Sheldon
Joseph G. San Miguel
Kathleen J. Smith
Francis Kearns
Joel Kauffman
Barbara Cassidy
Herbert E. Olivera
Malcolm H. Lathan, Jr.

Please report changes in administrators (Chairperson or Director) and send any news items, essays, or other contributions that you believe might be of interest to Group members to:

Karen A. Fortin, Chair
Department of Accounting
School of Business
Georgia Southern University
Statesboro, GA 30460-8141

Name of New Administrator: _____

Title: _____

Name of School: _____

American Accounting Association

5717 BESSIE DRIVE
SARASOTA, FLORIDA 34233

Non-Profit Org. U.S. POSTAGE PAID PERMIT NO. 169 Sarasota, Florida
