

Administrators of ACCOUNTING PROGRAMS

A Group of the American Accounting Association

PRESIDENT'S MESSAGE

I would like to begin by thanking the 1993-94 Annual Seminar Planning Committee, chaired by Tom Frecka, for an outstanding program. The other members of the committee were Bill Collins, Chuck Eldridge, Mark Kiel, Silvia Madeo, and Rick Tabor (also chair of the New Chairpersons' Forum). From the informal feedback I received at the Seminar, I am sure the committee will be very gratified with the formal evaluations. Kiawah Island was an unusual location and the weather hardly cooperated with the avid golfers among us. However, the sun broke out over the beautiful grounds of the Kiawah Inn and the pristine Atlantic beach around noon on Monday, after a deluge the previous two days. While the late-breaking clear sky was just in time for Monday evening's oyster roast and barbeque, it all but destroyed the luncheon-business meeting, as otherwise business-like accounting administrators stared out the windows of the dining room or actually bolted the meeting for a walk on the beach. When all was said and done, however, the best part of the Kiawah experience was the quality of the presenters and the program and we owe the committee members many thanks for that.

The quality management movement is alive and well within the AAPG. By the time you read this message, you will have received at least two questionnaires from the AAPG, with more on the way. I hope you have and will cooperate with these timely initiatives. These seemingly related (but not overlapping) questionnaires relate to several committee and other initiatives within the AAPG to support administrators' and programs' continuous improvement efforts. On behalf of the Practice Involvement Committee, Jan Williams sent a questionnaire to you in April asking about your school's peer (quality) review processes.

In May, Gus Gordon and Marc DePree at the University of Southern Mississippi and Les Turner of Northern Kentucky University sent you a questionnaire accompanying a cover letter from me. That questionnaire is the

first stage of a two-part study of assessments and program performance endorsed by the Data Base Committee and the Board. Gordon et al. are first interested in the availability and potential usefulness to you of various assessments (measurements of inputs, outputs and outcomes). Assuming that sufficient data are available and your interest is substantial, the second stage will ask you to provide the key assessment data for your school. The data will be analyzed using Data Envelopment Analysis, a rigorous methodology for finding an efficiency frontier that can provide the most alike comparison schools for any given program. Gordon et al. will retain publication rights to this research and the AAPG will retain rights to the data to support administrators and programs.



Robert G. May

As part of a third initiative, you should hear from the Administrative Support Committee. The Committee plans to identify a variety of high quality schools and survey them for best practices in six areas with which administrators and programs should be concerned: curriculum review and innovation, internal administration, faculty review and evaluation, student issues, relations with practitioners and employers, and alumni relations. Right now, the committee is wrestling with the problem that best practices differ across schools. Their communication with you may be delayed while they continue to consider the implications of this problem.

Finally, in another quality-related initiative, the Board approved an expenditure of \$7,500, which will be matched by resources from the University of Georgia, to develop an employer satisfaction survey instrument and methodology to be available to all AAPG members and their programs. The idea behind this initiative is simple. We all should be obtaining systematic feedback from our customers, but why duplicate the effort of developing a unique methodology and instrument for every school or program? Here is a case where the AAPG can serve its members quite tangibly. Russ Barefield kindly offered

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From the Editor's Desk: The 1994 AAPG Seminar



The 1994 AAPG seminar has long past, but its effects should remain for some time to come. There were several things that differentiated this seminar (although as a relatively new administrator, my experience is somewhat limited).

First, the setting was not the large hotel in a city with its many distractions. Partially because of the weather, attending the various seminars was the order of the day. There were beautiful grounds and a wide sand beach on which to walk and think about the various ideas that were presented throughout the two days of meetings. While I was one of the fortunate few who were located within an easy drive of Kiawah Island—and I understand that many people thought the location too remote—the setting had the feel of a “retreat.”

Second, the theme of managing change was so timely. We live in an era in which the demands on education require constant reevaluation. We have the Accounting Education *Change* Commission; many of us are struggling to interpret and implement the new standards of AACSB; promotion and tenure guidelines that must be communicated to the relevant faculty are constantly changing. Our speakers at the opening session, Robert Berdahl, President of The University of Texas at Austin, and Quiester Craig, Dean of the School of Business and Economics at North Carolina A&T State University, reminded us that we must be more involved in change. Our role as administrators requires that we be involved both

with the administration and the faculty so that change is coordinated throughout the university and that the faculty support the necessary changes.

Next, many of the concurrent sessions were very “hands-on.” I understand that this was particularly true of the “New Chairpersons Seminar.” There was plenty of time to ask specific questions and discussions abounded.

Finally, this was the first year that the participants were given a notebook of materials provided by the various participants in the concurrent sessions. Not only have these materials come in handy when trying to remember specifics of a particular presentation, they provided information on those concurrent sessions I was unable to attend.

I would like to add my encouragement to those of you who have not attended an AAPG Seminar to join us in Phoenix—and encourage those of you who don't come on a regular basis to become more actively involved in this organization. I find that just getting together with other administrators and realizing that I'm not the only person who has this problem or that problem—and that others have found solutions—encourages me to go back and tackle the “toughies” with renewed enthusiasm. I have also never failed to come back with ideas on how I personally could change to become a better administrator; how I could better direct my faculty to do their job with greater success; and how I could work more effectively within my institution to ensure that the students receive a better education.

UPCOMING AAPG ACTIVITIES

AAA NATIONAL MEETING

On Thursday, August 11, a panel discussion sponsored jointly by AAPG and AACSB will be presented during the 4:00pm concurrent session entitled:

“The New AACSB Accreditation Standards and Process: The First Year Experience.”

Moderator: Jerry E. Trapnell, Clemson University
Panel: Richard E. Flaherty, Arizona State University
Russell J. Peterson, University of Akron
Jane Rubin, AACSB

1995 AAPG SEMINAR

The 1995 Annual AAPG Seminar will be held in Phoenix, Arizona, February 5, 6, and 7, 1995 at the Holiday Inn Crowne Plaza Hotel. The New Chairpersons Seminar will again be on the first day—February 5—at the same location. Please set these dates aside as this is the primary meeting where we as administrators can get together and address some of the problems unique to administration and renew our energies.

**ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MINUTES OF BOARD OF GOVERNORS MEETING
SUNDAY, NOVEMBER 14, 1993**

Attending: Russ Barefield, Chuck Eldridge, Linda Marquis, Dale Martin, Bob May, Sam Vitkoski, and Jerry Trapnell.

The Board of Governors of AAPG met on Sunday, November 14, 1993, at the J. W. Marriott Hotel at Lenox Square, Atlanta, Georgia. The meeting was called to order by President Bob May at 8:30 AM.

The minutes of the August 8, 1993, meeting of the Board of Governors were approved as submitted. Treasurer Linda Marquis reported a fund balance at July 1, 1993, of \$33,124.48. The 1993-94 budget was presented and approved as submitted. The budget includes an excess of expenses over revenue of \$2,000. Dues are to remain at \$50 per member. The 1994 seminar fee will be increased to \$175 for members and \$200 for nonmembers. Discussion followed regarding the financial management system at AAA. Problems still persist in regards to AAPG getting accurate and timely information on its financial affairs. No actions were taken.

Bob May reported for Lanny Chasteen, Vice-President of Accreditation. He reviewed a memo from Jane Rubin of the AACSB indicating that the AACSB Peer Review Task Force will continue to look at the 108-hour rule and monitor developments as experience with the new standards evolves. AACSB did issue a policy statement indicating Master of Accountancy programs with tax emphases would have to comply with the standards for Masters of Accountancy programs regarding the breadth issue.

Bob May reported for the Annual Seminar Chair, Tom Frecka. The program for Kiawah Island is planned and a mailing has gone out to all members. The Board decided to send brochures to all department chairs in the AAA database. The membership committee will separately mail a letter to all chairs in the Prentice-Hall Directory indicating that for nonmembers, the \$200 fee for the annual seminar will include a one-year membership. Bob May noted the focus is on deliverables for those attending the seminar. The Board agreed the Board of Governors meeting at Kiawah Island will be held 8:00-10:00 AM and 4:00-6:00 PM on Sunday to allow Board members to participate in the golf tournament. The Board agreed to hold the 1995 meeting in New Orleans if adequate arrangements can be made. Denver was selected as back-up.

Dale Martin, Director, reported the newsletter was in process and should be mailed shortly. He noted that Karen Fortin, newsletter editor, wanted the information on WordPerfect 5.1. The Board agreed to assist in providing Karen with a WordPerfect 6.0 upgrade.

Bob May reported for the Administrative Support Committee. The committee is working on benchmarks, and its activities continue.

Bob May reported for the Practice Involvement Committee. He noted the AAPG session at the national AAA meeting on practice involvement was well attended and generated significant discussion. Work of the committee continues.

The Nominating Committee had no report.

Bob May reported for the Database Committee. The annual salary survey is underway. A proposal from a subcommittee of the Database Committee was reviewed regarding AAPG's support of a study on assessment practices by Gus Gordon and Marc Depree of the University of Southern Mississippi and Les Turner of Northern Kentucky. The group will develop a database on assessment using Data Envelopment Analysis to identify the best practices. The Board agreed to support the project but required the following: (1) the group must contact Richard Baker of the AAA group working on assessment; (2) deal with the issue of identifying schools who are included in the database; and (3) provide a clear delineation of the benefits of the study to AAPG members.

Bob May reported on interaction with other groups including FSA. He noted that AAPG and FSA will work together on changing exam dates for the CPA exam. Vice-president Jerry Trapnell reported the AICPA Curriculum and Instruction Subcommittee is reviewing the AICPA/NASBA draft legislation and working to remove all references to specific months for the CPA exam. The group discussed interaction with the AECC. VP Trapnell will discuss with Gary Mueller and Rich Flaherty how the AAPG can be a conduit for disclosure of AECC grant school results. A strong emphasis for the 1995 annual seminar was encouraged. The Board also discussed formalizing an agreement with the AACSB to hold a workshop at the annual seminar for candidate and other schools who are involved in the accreditation process. VP Trapnell will discuss this issue with Jane Rubin of the AACSB. The Board recommended a Liaison Committee to oversee interactions with AAA, FSA, AECC, AICPA, and AACSB.

After a brief discussion, the Board approved a proposal to include a one-year membership in AAPG for nonmembers attending the 1994 annual seminar.

In closing the Board agreed that AAPG must address the needs of member schools. Programs may need to be tailored to the needs of specific subsets of the membership. This may be accomplished by targeted sessions at the annual seminar.

The Board adjourned at 1:00 PM.

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MINUTES OF BOARD OF GOVERNORS MEETING
FEBRUARY 6, 1994

Attending: Bob May, Lanny Chasteen, Jerry Trapnell, Russ Barefield, Chuck Eldredge, John Ahern, Sam Vitkoski, Linda Marquis, Ken St. Clair, Dale Martin, Tom Frecka, Rich Tabor, Steve Albrecht

The meeting began at 8:00 a.m. with President Bob May conducting.

Bob May stated that the major purpose of the Board meeting was to listen to committee reports. He noted that several committees seem to be converging on doing similar things and that it would be important to pay close attention to committee reports. In addition, other issues to be discussed in the meeting were:

- Beta Alpha Psi (added to the agenda by Sam Vitkoski)
- Acceptance of Changed Programs (added to the agenda by Steve Albrecht)
- Needs Assessment Project of AAA on Continuing Education (added to the agenda by Russ Barefield).

The minutes of the previous Board meeting were approved. Two corrections to those minutes were made. First, it was noted that the Administrative Support Committee did not meet on December 2nd. Second, comments were added to reflect a discussion about membership that took place at the previous meeting. The following phrase was added to the minutes: "After a brief discussion, the Board approved a proposal to include a one-year membership for new members registering for the annual seminar."

COMMITTEE REPORTS

- **Administrative Support Committee**, John Ahren
The Administrative Support Committee is trying to determine benchmarks that would identify best practices used by accounting administrators. The committee has identified six areas for benchmarking and has been broken into subcommittees in each area to decide what to benchmark. The six areas are:
 - Curriculum Review & Innovation—chaired by Mo Sharifi
 - Internal Administrative Practices—chaired by John Ahern
 - Faculty Review—chaired by Bob Taylor
 - Student Related Issues—chaired by Quentin Gerber and Sammy Smith
 - Relations with Practitioners/Employers and Accounting Graduates—chaired by Jerry Searfoss and Labh Hira
 - Alumni Relations—chaired by Gary Schugart

The Administrative Support Committee met in August at the AAA meetings in San Francisco. They plan to

send questionnaires to 38 accounting administrators. The 38 individuals have been identified as effective administrators. The questionnaire now needs to be developed.

One concern, however, is that the issues may not be the same for different schools. There was some discussion by Board members that too many questionnaires may be going to members. In fact, other committees are also planning on sending questionnaires. After some discussion, the Board endorsed the "best practices" project.

- **New Chairs Seminar**, Rich Tabor
Rich Tabor reported on the New Chairs Seminar which was taking place at the same time as the Board meeting. For the first time this year the seminar is using a new format which involves an interview process where various stakeholders are queried. (The stakeholders are a junior faculty member, senior faculty member, external stakeholder, a student, and a Dean.) This year 32 people are preregistered for the seminar. Rich felt that the departure from that traditional format of new faculty seminars may have increased registration slightly.
- **Annual Seminar**, Tom Frecka
Tom first welcomed everyone to Kiawah Island. He thanked committee members who helped plan the conference. Committee members were Silvia Madeo, Bill Collins, Mark Kiel, Chuck Eldredge, Rich Tabor, Tom Frecka, and Bob May (who provided significant input as AAPG president).

Tom noted that this year the committee has tried to focus on deliverables. For example, participants will be getting a notebook they can take home to use as a reference book. Because of this emphasis on deliverables, fixed costs of this year's meeting are higher. A budget estimate was distributed. The budget revealed that there are approximately 170 registrants for the conference and that about 200 participants are needed to break even. As a result, this year's meeting will lose about \$5,000.

The major reason for the lower attendance at the convention was concern about getting to this "remote" location. The Board commended the committee for planning a great conference. A major concern was noted by Tom Frecka that Kiawah Island is not handicapped facilitated. He noted that one wheel-chair bound

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participant arrived, got discouraged, and then went home. (At the time of agreeing to this location, Kiawah Island assured the AAA that the property would be in compliance with the American Disabilities Act by the time of this conference. However, because of a change in ownership, the improvements didn't occur.

The Board decided to send Linda Safford of the AAA (who helped organize the conference but couldn't attend because of health reasons) some kind of recognition.

- **Accounting Accreditation Committee**, Lanny Chasteen

Lanny reported that Jane Rubin, of the AACSB, asked Andy Bailey, Bob May and Lanny Chasteen to help get people to serve. A list of names were circulated that had previously been recommended to serve on AACSB assignments. Two additional names were added by the Board. Board members were requested by Lanny to send other names as they think of good candidates.

Lanny reported that Jerry Weygandt, President-Elect of the AAA, had called wanting to know about membership on the Accreditation Committee. Lanny expressed concern that we need to straighten out how the Accreditation Committee is selected. Bob May reported that the arrangement in the past with the AAA is that the AAPG Accreditation Vice President would serve as chair of the AAA Accreditation Committee. In addition, the AAPG is supposed to recommend AAA Accreditation Committee members. Jerry Weygandt would like the AAPG Board to recommend committee members. The Board decided that Jerry Trapnell will work with Jerry Weygandt to identify committee members.

Bob May reported that there were several current issues with the AACSB that the committee should be aware of. For example, the "108 hour rule" has been dropped. There are also several issues arising from the first site visits under the new standards. Bob recommended that the Accreditation Committee work with Jane Rubin to make sure they stay abreast of what is going on. The Accreditation Committee needs to be on the circulation list for AACSB decisions and issues. Bob May also recommended that the Accreditation Committee try to do an informal survey of schools being accredited to see how the new standards are working.

- **Treasurer's Report**, Linda Marquis

The financial report, prepared for the first time on Quicken, was distributed. After studying the report, it was noted that last year's annual meeting in Las Vegas had an \$8,000 surplus. This year, there will be a deficit of about \$5,000. Bob May noted that the difference between Las Vegas and this year is the cost of the dinner and the lower number of participants. The AAPG is in good financial shape. Linda commented

that the new financial reports from Sarasota are much better than before. It was moved and seconded and unanimously approved that the Treasurer's Report be accepted.

Because no other committee chairs were present, at this time the Board moved on to other business.

Bob May showed the Board a survey instrument that had been developed by Gus Gordon, Marc Dupree (University of Southern Mississippi) and Les Turner (Northern Kentucky University) who are trying to gather information from schools about a variety of factors related to departments of accounting. They are academic researchers who wanted AAPG cooperation. The AAPG can analyze and use the research data but the researchers have exclusive rights to publish.

Steve Albrecht brought up the issue of whether or not the AAPG should be involved in getting states to accept new, revised curricula of AECC change schools and other institutions. A related problem is whether or not the AAPG should be involved in deciding what should be the content of the 150 hour programs. After some discussion, it was determined that the Vice President of Accreditation will be a liaison with Rick Elam of the AICPA. This motion was moved and seconded and unanimously approved. In addition, Steve Albrecht was assigned to draft a letter for the August meeting that would be sent to NASBA, state boards, the AICPA, the AECC and the AACSB that would recommend that they be open minded as they write and interpret education rules for sitting for the CPA exam.

Sam Vitkoski discussed two issues related to Beta Alpha Psi. The first concerned "succession to the presidency" of BAP. He noted that many people believe the process is too long. The second issue concerned affiliated organizations of BAP and whether the AAPG should have an affiliate relationship with BAP.

There was some discussion about Beta Alpha Psi problems in general. Issues discussed were that the point system may be driving BAP activities and making chapters counter productive, the role of BAP in 150 hour programs, and not allowing younger or less than 3.0 students into BAP. It was decided to defer the BAP discussion to the afternoon. The morning session of the Board meeting ended at 10:05 a.m.

The AAPG Board meeting reconvened at 4:05 p.m. Attending were: Karen Fortin, Bob May, Barron Harvey, Linda Marquis, Sam Vitkoski, Lanny Chasteen, Russ Barefield, Steve Albrecht, Ken St. Clair, Dale Martin, Mike Diamond, Perry Garsombke, and Jerry Trapnell. The Board meeting began by hearing several committee reports.

- **Newsletter Committee**, Karen Fortin

Karen Fortin reported that the first newsletter went out as scheduled in early November. Because of con-

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cern about how long it takes Sarasota to mail the newsletter, Bob May gave Karen a mailing list of Board members and committee chairs and suggested that she alert Board members to watch for newsletters so we can monitor how long it takes to get the next newsletter distributed.

Karen made an appeal for Board members to provide newsletter items. She also asked if we should write something in the newsletter to indicate how close we are to qualifying for section status and the benefits of being a section. After some discussion, it was decided that there are probably no incremental benefits to being a section and, in fact, there are probably costs—the primary one being the maximum amount of dues that can be charged to members.

The Board discussed whether the Spring issue should be largely devoted to a write up of the annual meeting and be widely distributed (to all chairs) as a recruiting tool. The Board unanimously decided to use the Fall newsletter as a recruiting tool (discussing the annual conference and the benefits of membership) and send it to all department chairs listed in Hasselback. The incremental cost is marginal and the potential benefits are great. In the future, the newsletter will be done in WordPerfect 6.0 (Windows).

- **Database Committee**, Perry Garsombke
Perry noted that the Database Committee had three goals this year:
 1. To conduct the salary survey and even make it better.
 2. To make contacts with other groups sending out surveys such as the AACSB and the AICPA and attempt to identify areas where we can work together with them.
 3. To consider the possibility of including other data in the survey such as benchmarking and assessment measures.

Accomplishments (to date) of the committee are:

1. The salary survey is completed and has been distributed. Because the Lotus version didn't have updates, only the hardcopy was sent. (Next year, the Lotus version will be updated and sent.)
2. The committee has contacted Bea Sanders of the AICPA, Lucille Lammers who conducts a salary survey, and Jane Rubin of the AACSB. The committee is currently talking about sharing resources and ideas with them. At this point, the committee is not sure how much those individuals and organizations want to cooperate.
3. Since Gus Gordon, Marc Dupree, and Les Turner were already working on a survey to gather benchmark and assessment data, the Database Committee is cooperating and working with them. The

committee decided that what Gordon (et al.) had done is what the Database Committee wanted to do and thus it is not necessary to duplicate their efforts.

The question was asked by Dale Martin, "Why do we continue to conduct a salary survey if the AACSB and others also conduct one?" Bob May reported that historically, the AAPG conducted their own because of dissatisfaction with the AACSB's survey. He also noted, however, that the AACSB survey has gotten better and maybe we should rethink doing the survey, especially since it costs \$3,500 per year. It was determined that a charge for next year's committee should be to determine whether or not we should get out of the salary survey business. Jerry Trapnell will add that charge to next year's Database Committee.

At this time the Beta Alpha Psi discussion was continued. The consensus of the Board was that the succession timetable in Beta Alpha Psi is far too long. Board members also expressed considerable concern over BAP's point system and whether or not the incentive system of Beta Alpha Psi fosters goals we want in our departments. Board members expressed concern that the measuring system may be fostering activities that inhibit positive activities such as having graduate students or young undergraduates being involved. Because of these concerns, the discussion centered around whether the AAPG should seek to have a representative on BAP's Forum or whether the AAPG should inform BAP that we don't believe their current activities are appropriate and that they need to change. It was decided that Sam Vitkoski, Chuck Eldredge, and Jerry Trapnell (an ad hoc committee of the Board) would discuss the issues and make recommendations to the AAPG Board at the August Board meeting.

It was noted that the AAPG business meeting held at the AAA annual meeting has had very low attendance and may need to be changed. It was decided that to stimulate interest and attendance, the format of the business meeting should be more like a "town meeting" rather than a "reporting" business meeting. In addition, it was decided that the "town meeting" will be held in February instead of August. It was moved and seconded and unanimously approved that the business meeting be moved to February and have the "town meeting" format. Bob May will check with AAPG bylaws to make sure that moving the date and changing the format of the meeting is not in violation of bylaws.

Bob May reported that Mary Doucett of the Gender Issues section requested that AAPG co-sponsor a CPE session on gender issues and diversity especially on how diversity can be created equitably by classroom activities. The CPE would be held in conjunction with the AAA annual meeting. It will be a profitmaking venture and the AAPG will share in the profits. The Board decided that the

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cost of co-sponsoring was low and the potential benefits high. The seminar should help raise sensitivity of all faculty members and that is an AAPG goal. Basically, all the AAPG is doing is lending its name and endorsement. A motion to co-sponsor was moved and seconded and the vote was unanimous in the affirmative.

• **Practice Involvement Committee**, Jan Williams and Larry Scott

At this point, Larry Scott and Jan Williams arrived to give the committee report of the Practice Involvement Committee. Larry noted that the committee has resubmitted its manuscript on practice involvement to *Issues in Accounting Education*. Other activities the committee is involved in are:

1. Surveying AAPG members about whether they use voluntary peer review teams. Based on survey results, the committee will provide information on how to use peer reviews.
2. The committee has developed a matrix showing how educators can be involved in practice and how practitioners can be involved in education. They would like to include a writeup on this matrix in the AAPG newsletter.
3. The committee wants to emphasize the advantages of professionally qualified faculty as a very competent and inexpensive source of teachers. The committee plans to put in the newsletters two or three success stories related to use of professionals.
4. The committee would like to pursue a customer satisfaction survey and have the Board fund the survey. The survey would be sent largely to employers and alumni by AAPG represented schools and used for benchmarking. The proposed cost to the AAPG would be \$15,000 divided between two budget years. Most of the cost would be used to pay a consultant to conduct the research. The Practice Involvement Committee would act as an advisory committee. The survey would probably be two part—one generic and one tailored to the specific school. Schools would send out the survey to its own customers (to help measure outputs as required by the AACSB). The AAPG would then analyze the surveys.

One concern expressed by the Board is whether firms would be willing to respond to 300 surveys from different schools. It was decided that realistically, since most schools would probably only send surveys to one or two offices, this may not be a significant problem. Larry Scott noted that the primary benefit of the surveys would be to individual schools. Benchmarking would be a secondary benefit.

Russ Barefield (University of Georgia) volunteered to cover half of the costs of the survey through the Univer-

sity of Georgia's Research Center. Russ asked the question of whether we should try to get actual employee evaluation data from firms (hard data) instead of opinions about performance.

The reaction of the Board to the survey was favorable. The Board recommended that the Practice Involvement Committee be given the charge to (1) develop the survey instrument and (2) study the process of how the survey would be used. The Board also voted to accept Russ Barefield's commitment to work with the committee to develop the survey and determine the process of surveying. The Board committed up to \$7,500 over two budget years to the project with the expectation that Georgia would provide \$7,500. The vote was unanimous.

The Initiative of the AAA to contract with consultants to assess continuing education needs was discussed. The AAA is having four to five days of focus group meetings to get input. There is no budget to bring participants to those focus group sessions. It was recommended that this issue be brought up at the "town meeting" tomorrow and that the chairs be encouraged to support their faculty to attend the focus groups. The concern is that with no budget, only schools in the focus group cities will be represented.

• **Nomination Committee**, Mike Diamond

Mike Diamond reported that the Nomination Committee is not quite finished with its work. They are identifying a Board of Governors slate as well as a slate of regional Vice Presidents. He has no names to report yet but should be done within one month. He expressed a concern that some desirable candidates are getting real busy and are becoming involved in more and more organizations.

Jerry Trapnell took time to discuss several issues, one of which was next year's meeting location. The two cities recommended were Tucson first and San Antonio second. It was decided that it may be appropriate to bring this issue to the town meeting tomorrow. He also asked for recommendations for committee chairs, especially, the Program Committee.

After brief discussion, the Board gave Jerry Trapnell permission to send a letter to the AICPA to consider moving the CPA exam date.

The meeting was adjourned at 5:45 p.m.



CALL FOR PAPERS
International Accounting
Research Conference
Co-Sponsored by
The American Accounting Association
and the KPMG Peat Marwick Foundation

The American Accounting Association is pleased to announce that the KPMG Peat Marwick Foundation has agreed to co-sponsor a conference on research addressing international accounting issues. The conference will be held at KPMG Marwick's Quality Institute in Montvale, New Jersey, U.S.A. on Friday and Saturday, March 24-25, 1995. The conference agenda will include presentation and discussion of five competitively chosen research papers and a panel discussion of a current topic in international financial reporting. Attendance is open to experienced international accounting researchers; qualified accounting researchers who have little or no experience with international accounting; nonacademics with international accounting research interests; and selected doctoral students.

Papers are invited in all areas of international accounting, including international auditing, tax, financial reporting, and managerial accounting. Papers using all research approaches, including analytical, experimental, field study, and archival-empirical approaches, will be considered. The rigor and relevance of the research will be the main criteria in selecting papers for the conference. While copies of all working papers accepted for the conference will be mailed to registrants, no formal proceedings will be published. Papers must be written in English, and must not be under consideration for publication or accepted for publication. Manuscripts should be typed, double-spaced, on one side of the paper only, and authors should follow the "Instructions to Authors" given in *The Accounting Review* for formatting. Please mail (do not fax) three copies of each paper for review. Only completed manuscripts will be accepted for review: please do not submit abstracts. All papers will be blind reviewed by two reviewers. All travel, lodging and meal expenses for one author of each accepted paper will be reimbursed through the sponsorship of the KPMG Peat Marwick Foundation.

To be considered, papers must be received (not post-marked) by October 14, 1994. Papers received after this date will not be considered. Authors will be notified of the decision on their papers by January 2, 1995. Send papers to:

Professor Grace Pownall
Emory Business School
1602 Mizell Drive
Atlanta, GA 30322

President's Message (Continued from page 1)

the services of the University of Georgia to spearhead the effort to design a suitable instrument. The Practice Involvement Committee, which recommend the initiative, will continue to discuss an implementation methodology that considers the impact of several hundred programs seeking feedback from the same employers in the same year.

The above are just some of the AAPG activities aimed at supporting administrators in their efforts to deliver quality management of accounting programs and to manage the changes required for continuous improvement of accounting education. I am extremely confident that when I hand over the gavel of the organization to Jerry Trapnell, the AAPG will be in most capable hands. I also look with great confidence at a slate of outstanding officer nominees (reported elsewhere in this edition), from a more diverse set of schools than ever, and I feel that as an organization we are still capable of making progress and we are determined to do so.

Thank you for giving me the opportunity to serve as President of the AAPG. It has been a privilege to do so.

Bob May

FALL NEWSLETTER DEADLINE

The deadline for material to be included in the Fall issue of the Newsletter is Friday, October 15, 1994. Please send all information to me at the appropriate address below for delivery no later than that date to ensure the timeliness of the Fall issue.

Prior to August 1, 1994:

Karen A. Fortin, Chair
Department of Accounting
College of Business Administration
Georgia Southern University
Landrum Box 8141
Statesboro, GA 30460-8141

FAX: 912-681-0292

(Please notify by phone of incoming FAX (912-681-5678) as FAX machine is not located in the department.)

After July 31, 1994:

Karen A. Fortin, Chair
Accounting Department
Merrick School of Business
University of Baltimore
Baltimore, MD 21201-5779

SLATE OF NOMINEES FOR 1994-95

President-Elect:	Mark Kiel, North Carolina A&T State University
Vice-President for Accreditation:	John T. Ahern, DePaul University
Treasurer:	Linda Marquis, Northern Kentucky University
Secretary:	John Cumming, Miami University
At-Large Board Members:	Douglas A. Snowball, University of Florida Silvia A. Madeo, University of Missouri-St. Louis Larry Scott, Price Waterhouse
Nomination Committee:	Chuck Eldridge, Ernst & Young Larry Tomassini, Ohio State University Robert Vigeland, Texas Christian University
Regional Vice-Presidents-Elect:	
Northeast	Clifford D. Brown, Bentley College
Mid-Atlantic	Ken Page, Duquesne University
Southeast	Bill N. Schwartz, Virginia Commonwealth University
Ohio	Robert F. Sharp, Ohio University
Midwest	Bruce Bublitz, University of Kansas
Southwest	Fred Wu, University of North Texas
Western	Vicki L. Nycum, California State Polytechnic University-Pomona
Submitted by the Nominations Committee:	Mike Diamond, Chair Jim Jiambalvo George Krull Bob May Bill Schwartz

OFFICERS, BOARD MEMBERS AND COMMITTEE CHAIRS 1994-95

(not reported above)

President and Council Representative:	Jerry E. Trapnell, Clemson University
At-Large Board Members:	Dale R. Martin, Wake Forest University Kenneth P. Sinclair, Lehigh University Sam Vitkoski, BDO Seidman
Regional Vice-Presidents:	
Northeast	Spencer J. Martin, University of Rhode Island
Mid-Atlantic	Charles H. Smith, Penn State University
Southeast	Robert D. Taylor, Florida Atlantic University
Ohio	Elise G. Jancura, Cleveland State University
Midwest	Gadis J. Dillon, Oakland Universtiy
Southwest	Gary J. Mann, University of Texas at El Paso
Western	Earl C. Keller, Cal Poly State University
Committee Chairs:	
Accreditation	John T. Ahern, DePaul University
Administrative Support	Mohsen Sharifi, Eastern Michigan University
Annual Seminar	William A. Collins, University of North Carolina at Greensboro
Database	Daniel J. O'Mara, Villanova University
New Chairpersons Forum	John Cumming, Miami University
Newsletter	Karen A. Fortin, Georgia Southern University
Nominations	Robert G. May, The University of Texas at Austin
Practice Involvement	James H. Bullock, New Mexico State University
Regional Activities	Mark Kiel, North Carolina A&T State University

NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

Department Chairperson or School Director:

Cal Poly State University - San Luis Obispo
University of Denver
Emory University
New Hampshire College
University of Oklahoma
St. Louis University
University of South Carolina
University of Toronto
Towson State University
University of Wisconsin-LaCrosse

Jack Robison
Robert K. Zimmer
Grace Pownall
John C. VanSantvoord
Frances L. Ayres
Paul John Steinbart
J. F. Beazley
Len Brooks
Lamont F. Steedle
Ken Winter

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 AAPG members to:

Prior to August 1, 1994: Karen A. Fortin, Chair
Department of Accounting
College of Business
Georgia Southern University
Statesboro, GA 30460-8141

After July 31, 1994: Karen A. Fortin, Chair
Accounting Department
Merrick School of Business
University of Baltimore
Baltimore, MD 21201-5779

Name of New Administrator: _____

Title: _____

School: _____

Address: _____

American Accounting Association

5717 Bessie Drive
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