

Administrators of
ACCOUNTING PROGRAMS
A Group of the American Accounting Association

PRESIDENT'S MESSAGE

As I complete my year of service as AAPG President, I want to extend my sincere thanks to the Board of Governors, Committees and their chairs, and the Regional Vice Presidents for their outstanding service to AAPG. The new slate of officers assuming leadership in August will continue the fine traditions of our organization in providing programs and services that support our role as leaders of accounting programs.

I want to thank all who attended the Annual Seminar in Phoenix. Program Chair Bill Collins and his committee did an outstanding job in planning and hosting the meeting. Our program provided insightful sessions for accounting administrators across a wide range of issues and was a financial success as well. The New Chairpersons' Seminar under the leadership of John Cumming provided a lively program of discussion and sharing of ideas on the role of the academic administrator. President-elect Mark Kiel is already working on the 1996 Annual Seminar program which is a key cornerstone of the membership services provided by AAPG. The financial support provided by KPMG Peat Marwick for the 1995 Annual Seminar is most appreciated along with the generous participation of all representatives of the practice community.

Other achievements for the year include successful relocation of the annual AAPG Salary Survey to Clemson University. Though participation in the survey was down this year due to the change-over activities, the Salary Survey remains a key service of AAPG, providing important data for accounting administrators. I encourage you to participate in the survey so our survey reflects the most accurate data possible. Much of the work of AAPG is done by our Committees. Our committees continue to work on a number of projects that will produce tangible results to assist accounting administrators.

Several opportunities will continue to be on the agenda for the Board of Governors. Expansion of the membership continues to be important. We need to engage in discussions with the Two-Year College Section of AAA to deter-

mine how to serve the leaders of accounting programs at two-year colleges. In the face of increasing demands for accountability, I believe AAPG can provide useful tools and benchmarks which can assist individual programs in assessing their academic programs. Your recommendations for new activities and services are welcomed.

Please note the AAPG sponsored activities that are planned for the AAA National Meeting in Orlando. These are noted elsewhere in the Newsletter. Please support these important sessions.

Finally, it has been an honor and privilege to serve as President of AAPG. I look forward to continuing to serve our organization and encourage your continuing support of AAPG. The Board of Governors solicits your input regarding programs and services that AAPG could undertake to best serve the interests of accounting administrators.

Jerry E. Trapnell



Jerry E. Trapnell

FALL-WINTER NEWSLETTER DEADLINE


The deadline for material to be included in the Fall-Winter issue of the Newsletter is **October 9, 1995**. Please send all information to the new editor, Jim Heintz, at the appropriate address below for receipt no later than that date to ensure the timeliness of the Fall-Winter issue.

James Heintz, Head
 Department of Accounting U-41A
 University of Connecticut
 368 Fairfield Road
 Storrs, CT 06269-2041


Phone: 203-486-3018

FAX: 203-486-4838

email: JIMH@SBASERV.SBA.UCONN.EDU



ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MINUTES OF BOARD OF GOVERNORS' MEETING
Sunday, November 20, 1994



Attending: John Cumming, Mark Kiel, Silvia Madeo, Linda Marquis, Dale Martin, Bob May, Larry Scott, Ken Sinclair, Doug Snowball, Jerry Trapnell, and Sam Vitkoski.

The Board of Governors of AAPG met on Sunday, November 20, 1994, at the Atlanta Airport Hilton Hotel and Towers, Atlanta, Georgia. The meeting was called to order by President Jerry Trapnell at 8:00 a.m.

Approval of Minutes

The minutes of the Board's meeting on August 10, 1994, were approved, subject to correction of the spelling of Silvia Madeo's name and the change of the word curricular to curricula.

Treasurer's Report

Linda Marquis presented financial statements for the year ended June 30, 1994.

The actual and budgeted amounts of net cash used in operating activities for the year were \$10,352.15 and \$2,000.00, respectively, and the cash balance at June 30, 1994, was \$19,306.53.

The revenues and expenses related to the 1994 annual seminar were \$38,695.00 and \$51,460.49, respectively, resulting in a net deficit of \$12,765.49. The sponsor of the reception at the 1994 annual seminar has been sent a request for reimbursement.

The budget for the year ending June 30, 1995, will be presented at the Board's meeting in February 1995.

President's Report

Jerry Trapnell reviewed the 1995 annual seminar program to be held February 5-7, 1995, at the Holiday Inn Crowne Plaza in Phoenix, Arizona. He indicated that:

- The theme of the seminar is "The Shape of Things to Come."
- The budget for the annual seminar forecasts an estimated surplus from the seminar.
- The AAPG and Federation of Schools of Accountancy (FSA) have coordinated their annual programs to avoid overlaps.
- The AAPG Nominating Committee will meet from 12:00 noon-2:00 p.m. and the Board of Governors will meet from 2:00-5:00 p.m. on Sunday, February 5, 1995, preceding the start of the 1995 annual seminar.

Following a discussion of the scheduling of sites for future annual seminars, the Board decided (1) to identify a set of six or more sites for the annual seminar, tentatively including Las Vegas, New Orleans, Orlando, Phoenix, San Diego, and Tampa, (2) to ask Paul Gerhardt to schedule the 1996 annual seminar in Tampa and the 1997

annual seminar in Las Vegas, (3) starting next year to select the third year site on a rolling basis, and (4) to discuss with the FSA whether to sponsor a joint meeting with the AAPG in February 1996, rather than in December, or to just continue to coordinate the programs of the FSA's annual meeting in December and the AAPG's annual seminar in February.

Bob May and Jerry Trapnell agreed to compare the AAPG membership list with the AAA list of department chairs and directors and then invite nonmember chairs and directors to join the AAPG. The invitation will include a letter identifying the benefits of membership (e.g., annual seminar and salary survey) and a membership application form. The Board also decided that the registration fee for the annual seminar for non-members should be greater than the registration fee for members by the amount of the annual membership dues.

New Chairpersons' Seminar Committee Report

John Cumming reviewed the program for the 1995 New Chairpersons' Seminar to be held from 8:00 a.m.-12:00 noon on Sunday, February 5, 1995, preceding the start of the AAPG annual seminar. The format of the seminar will be a panel consisting of representatives of the major stakeholder groups that interact with accounting administrators, plus an experienced department chair/director. The seminar participants will also receive an updated copy of the "Accounting Administrator's Handbook: A Guide for Managing Innovation and Change in Accounting Programs," developed by the AAPG Practice Involvement Committee in 1991.

Accreditation Committee Report

Jerry Trapnell, reporting for John Ahern, Chair of the Accreditation Committee, indicated that:

- Under a proposed new policy, the accreditation adviser would be appointed two years in advance but the adviser would not be a member of the AACSB accreditation review team.
- The "108 semester credit hour rule" related to courses outside the area of specialization has been deleted from the AACSB standards.
- There is some concern that the AACSB standards can be circumvented by Master of Taxation degree programs which are not subject to accreditation and conversely a Master of Accountancy degree program may in substance be a Master of Taxation degree program.

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**Minutes of Governors' Meeting—
Sunday, November 20, 1994** (Continued from page 2)

- Two critical issues are learning outcome assessments and faculty professional qualifications, particularly the standards related to relevant professional experience.

Jerry also indicated that service on AACSB committees is an outstanding learning experience and he encourages AAPG members who are interested in serving on such committees to notify him.

Practice Involvement Committee Report

Larry Scott, reporting for Jim Bullock, Chair of the Practice Involvement Committee, indicated that:

- The employers'/customer satisfaction survey instrument being developed by the University of Georgia under the leadership of Russ Barefield will require AAPG funding of \$7,500.00 this year and \$7,500.00 next year.
- A survey questionnaire on peer review consulting processes was distributed to 400 accounting programs. Of the 161 respondents, peer reviews are currently required at 22 and optional at nine of the programs, and 126 of the programs would be interested in participating in a peer review process. A revised survey instrument will be distributed to nonrespondents, with the results to be reported at the Board's meeting in August 1995.
- Articles will be published in the AAPG Newsletter reporting examples of relevant professional experience and success stories describing how programs and their faculty have met this component of the accreditation standards.

Larry also recommended that membership of the Practice Involvement Committee be increased to include more corporate representatives and that the committee be tri-chaired by representatives from the corporate, public accounting, and academic constituency groups, instead of a single chair.

Administrative Support Committee Report

Doug Snowball reported for Mo Sharifi, Chair of the Administrative Support Committee. He indicated that a letter had been sent to 40 administrators of accounting programs requesting materials and descriptions of approaches in at least two of six areas — curriculum review and innovation, internal administrative practices, faculty review, student related issues, relations with practitioners/employers and accounting graduates, and alumni relations. These data will be used to develop a brochure of "best practices" (i.e., benchmarks or standards of practice) that will be distributed to AAPG members.

Newsletter Committee

Dale Martin reported for Karen Fortin, Chair of the Newsletter Committee. He indicated that the Fall-Winter 1994 issue of the Newsletter would be distributed in two weeks and that there was space for additional articles. It was suggested that the Editor of the Newsletter should be invited to attend the Board of Governors' meetings so (s)he would be better informed about AAPG activities and projects that should be reported to members through Newsletter articles. Following a discussion of this idea, Bob May moved (1) to amend the AAPG By-Laws to add the Newsletter Editor as an elected member of the Board of Governors and (2) in the interim, to invite the Newsletter Editor to all Board of Governors' meetings as a nonvoting ad hoc member of the Board with the same reimbursement policy as regular Board members. The motion was seconded and then passed unanimously by the Board.

Database Committee Report

Jerry Trapnell and Silvia Madeo reported for Dan O'Mara, Chair of the Database Committee. They indicated that the AAPG salary survey has been distributed and will be processed this year by Clemson University on the same fee basis as last year by the University of Southern California. The survey should be summarized and distributed to AAPG members and survey respondents in February, prior to salary adjustments. It also was suggested that the salary survey might use an optical scanning form in the future.

Regional Activities Report

Mark Kiel reported that he had sent a letter to and telephoned the AAPG regional vice-presidents about the regional meeting programs for 1995. He emphasized the importance of identifying themes or key issues for the regional programs and developing guidelines for the selection of regional vice-presidents. He also recommended that the AAPG Vice-President and President-Elect meet with the regional vice-presidents either at the AAA annual meeting or via a conference call to discuss the programs for the forthcoming regional meetings. Jerry Trapnell volunteered to develop a "job description" for the position of regional vice-president for discussion at the Board's meeting in February 1995.

Nominating Committee Report

Bob May indicated that a call for nominations would be published in the Fall-Winter 1994 issue of the Newsletter. He also solicited nominations from members of the Board of Governors.

Other Business and Adjournment

As there was no other business, the Board of Governors' meeting adjourned at 11:40 a.m.





SLATE OF NOMINEES FOR 1995-96

President-Elect:

Steve Albrecht, Brigham Young University

Vice President for Accreditation:

Tom Frecka, University of Notre Dame

Treasurer:

Russ Barefield, University of Georgia

Secretary:

Dave Campbell, Case Western Reserve University

At-Large Board Members:

Academic:

Bill Collins, North Carolina at Greensboro

Karen Fortin, University of Baltimore

Practice:

Tom Craven, Institute of Management Accountants

Nomination Committee:

Academic:

Constantine Konstans, University of Texas at Dallas

Fran Ayres, University of Oklahoma

Practice:

George Krull, Grant Thornton

Regional Vice Presidents-Elect:

Northeast: Jim Heintz, University of Connecticut

Mid-Atlantic: Barron Harvey, Howard University

Southeast: Grace Pownall, Emory University

Ohio: Barry Arlinghaus, Miami University of Ohio

Midwest: Dave Donnelly, Kansas State University

Southwest: Gary Schugart, University of Houston

Western: Joe Mori, San Jose State University

Submitted by the Nominations Committee:

Bob May, Chair

Larry Tomassini

Robert Vigeland

Sam Vitkoski

Officers, Board Members and Committee Chairs

1995-96 (not reported above)

President and Council Representative:

Mark Kiel, North Carolina A&T University

At-Large Board Members:

Douglas A. Snowball, University of Florida

Silvia Madeo, University of Missouri-St. Louis

Larry Scott, Price Waterhouse

Regional Vice Presidents:

Northeast: Clifford D. Brown, Bentley College

Mid-Atlantic: Ken Page, Duquesne University

Southeast: Bill N. Schwartz, Virginia Commonwealth University

Ohio: Robert F. Sharp, Ohio Universtiy

Midwest: Bruce Bublitz, University of Kansas

Southwest: Fred Wu, University of North Texas

Western: Vicki L. Nycum, California State Polytechnic University-Pomona

Committee Chairs:

Accreditation: Thomas Frecka, University of Notre Dame

Administrative Support: Alexander Gabbin, James Madison University

Annual Seminar: Alan Attaway, University of Louisville

Database: Alan Winters, Clemson University

New Chairpersons' Forum: John Gardner, SUNY-Binghamton

Newsletter: James Heintz, University of Connecticut

Nominations: Jerry Trapnell, Clemson University

Practice Involvement: James H. Bullock (Co-Chair), New Mexico State University

George W. Krull, Jr. (Co-Chair), Grant Thornton

**AAPG 1995 ANNUAL SEMINAR
FINANCIAL REPORT**

Revenues:

Registration Fees \$37,215

KPMG Peat Marwick Contribution 3,500

Total Revenues \$40,715

Expenditures

Hotel/Food/Beverages \$28,203

Printing 483

Travel 1,244

Speakers 3,006

Postage 27

Audio Visual Equipment Rentals 1,229

Miscellaneous Expense 213

Total Expenditures \$34,405

Excess of Revenues over Expenditures \$6,310



**ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MINUTES OF BOARD OF GOVERNORS' MEETING**



Sunday, February 5, 1995

Attending: Bill Collins, John Cumming, Karen Fortin, Mark Kiel, Silvia Madeo, Linda Marquis, Dale Martin, Bob May, Larry Scott, Ken Sinclair, Doug Snowball, Jerry Trapnell and Sam Vitkoski.

The Board of Governors of AAPG met on Sunday, February 5, 1995, at the Holiday Inn Crowne Plaza, Phoenix, Arizona. President Jerry Trapnell called the meeting to order at 2:00 p.m. He welcomed Bill Collins, Annual Seminar Committee Chair, and Karen Fortin, Newsletter Editor, to the meeting.

Approval of Minutes

The minutes of the Board's meeting on November 20, 1994, were approved subject to changing the second item in the President's Report to say "The budget for the annual seminar forecasts an estimated surplus from the seminar."

Treasurer's Report

Linda Marquis presented a summary of cash flows for the six-month period July 1 to December 31, 1994 and for each of the months of September to December 1994, and the budget for the fiscal year 1994-95. She indicated that (1) the deficit of \$5,500 estimated in the budget was exclusive of an estimated surplus from the 1995 Annual Seminar and (2) two contributions of \$3,500 from the sponsors of the receptions at the 1994 and 1995 Annual Seminars had both been received in fiscal year 1994-95, whereas only the latter contribution was included in the budget for the year.

A motion to accept the treasurer's reports as information to the Board was moved, seconded, and approved.

Annual Seminar Committee Report

Bill Collins reviewed the program for the 1995 Annual Seminar and stated that, so far, there were 200 registrants for the seminar. The Board congratulated Bill for developing an outstanding program.

New Chairpersons' Seminar Committee Report

John Cumming reported that 38 accounting chairs/directors attended the 1995 New Chairpersons' Seminar that was held earlier in the day from 8:00 a.m. to 12:00 noon.

President's Report

Jerry Trapnell indicated that the AAPG would recognize and present a gift to retiring AAA Executive Director Paul Gerhardt at the Lunch and Business Meeting on Monday, February 6, 1995, in appreciation for his contributions to the AAPG. Jerry also reported that John Ahern, AAPG Vice President of Accreditation, had met

with Jane Rubin of the AACSB as part of the on-going process of assessing accreditation standards and procedures.

Practice Involvement Committee Report

Larry Scott, reporting for Jim Bullock, Chair of the Practice Involvement Committee, indicated that:

- Three new members have been added to the committee—Steve Berlin from CITGO, Mikel Tiller from Indiana University and Al Arens from Michigan State University.
- George Krull from Grant Thornton has agreed to serve as the practice co-chair of the committee.
- The customer satisfaction survey instrument being developed by the University of Georgia is expected to be completed by May 1995 at a cost to the AAPG of \$1,500 to \$2,000.
- Of the 269 respondents to the first and second mailings of the peer review questionnaire, 159 stated that, although peer reviews are not required by their institutions, they would be interested in learning about such programs. The committee is soliciting abstracts describing peer review programs for publication in the Spring-Summer 1995 issue of the AAPG Newsletter from those who would be willing to be contacted by others about their peer review processes.
- The committee is developing a matrix showing ways by which faculty may become involved with practice.
- The committee will publish in the AAPG Newsletter abstracts reporting best-practice examples of how programs and their faculty have met the relevant professional experience component of the professionally qualified faculty accreditation standard.
- The committee has revised the Accounting Administrators Handbook as of January 1995, for distribution annually at the New Chairpersons' Seminar.
- The committee will meet again in early May 1995.

The Board asked Larry Scott to communicate to the members of the Practice Involvement Committee its appreciation and commendations for their hard work and productivity.

Administrative Support Committee Report

Doug Snowball reported for Mo Sharifi, Chair of the Administrative Support Committee. He stated that only four complete responses had been received from the 40 administrators who had been asked to provide information about their programs in at least two of six areas—curriculum review and innovation, internal administrative practices, faculty review, student related issues,

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Minutes of Governors' Meeting— Sunday, February 5, 1995 (Continued from page 5)

relations with practitioners/employers and accounting graduates, and alumni relations. These data are being gathered to develop a brochure of "best practices" for distribution to AAPG members. The committee posited that perhaps it had requested too much data from the 40 administrators causing the low response rate. As the next step, Doug indicated that the committee is considering talking with the non-respondents or mailing another survey.

Newsletter Committee Report

Karen Fortin indicated that the April 28, 1995 deadline for submitting material for publication in the Spring-Summer 1995 issue of the AAPG Newsletter was published in the Fall-Winter 1994 issue.

The Board discussed the problem of updating the membership mailing list for changes in administrators at universities which, in essence, fund an institutional membership in AAPG for their accounting administrator. The suggested solution was to mail membership forms addressed either to "Dear Administrator" or to the administrator listed in the most recent edition of James R. Hasselback's *Accounting Faculty Directory*, published annually by Prentice Hall, along with a request that the form be forwarded to an administrative successor. Jerry Trapnell agreed to follow-up on this solution.

Database Committee Report

Jerry Trapnell, reporting for Dan O'Mara, Chair of the Database Committee, distributed the draft of the 1994-95 AAPG Faculty Salaries Data Base Report will be mailed in about two weeks. The report was compiled by the School of Accountancy at Clemson University. He indicated that the number of respondents to this year's survey was 250, down from approximately 350 last year. Following a brief discussion of requests for additional analyses, the Board decided that the fee paid for such analyses should be retained by the university processing the survey to cover its incremental cost of preparing these analyses.

Regional Activities Report

Jerry Trapnell distributed a draft of a position description for AAPG regional vice presidents and requested that comments on the draft be sent to him.

Mark Kiel reported that only two regional vice presidents were listed among the registrants for the 1995 Annual Seminar. He also introduced two options for facilitating an orderly transition of regional activities from one year to the next, namely, establishing a system of regional vice presidents-elect or requesting that regional vice presidents choose their successors within a set of specific guidelines. The Board decided to examine this issue further at its meeting in August 1995.

Mark also announced that he had received nine manuscripts which have been submitted for presentation at the 1995 AAA Annual Meeting. He will distribute copies of three of these manuscripts to each of the Board members for recommendations about whether they should be accepted for presentation at an AAPG concurrent session at the meeting. Mark concluded his report by requesting ideas from the Board about an AAPG panel discussion at the 1995 AAA Annual Meeting. The strongest support was expressed for a panel presentation linked to the Practice Involvement Committee, with a theme of accreditation.

Nominating Committee Report

Bob May distributed a 60-page directory of accounting department administrators and asked the Board members to review this directory, indicating with asterisks and a numerical code, those individuals who they would recommend be considered for nomination to AAPG positions. The positions and the respective numerical codes were 1 for President-elect, 2 for Vice President of Accreditation, 3 for Treasurer, 4 for Secretary, 5 for At-large Board Member, 6 for Nomination Committee, and 7 for Regional Vice President. The Board also reviewed the nomination guidelines.

Jerry Trapnell stated, as part of his comments at the Business Meeting scheduled after the luncheon on Monday, February 6, 1995, that he would identify the positions to be elected and encourage individuals to forward nominations for themselves and others to Bob May.

Sam Vitkoski volunteered to serve as a substitute on the Nominating Committee for Chuck Eldridge, who has been temporarily re-assigned to the Moscow office of his firm.

Bob May concluded his report by stating that he would forward to President-elect Mark Kiel the names of those who are recommended for nomination to an AAPG position but are not included among the Nominating Committee's slate of nominees, so that Mark may consider these individuals for appointment to committees for next year.

Other Business and Adjournment

Jerry Trapnell stated that the AAPG By-laws had been revised to incorporate amendments approved last year and a copy of the revised By-laws would be mailed to Board members. He also announced that Al Attaway will be the 1995-96 Annual Seminar Committee Chair.

Jerry distributed a copy of a letter from Bill Schwartz describing a proposal to publish abstracts or executive summaries of AAPG committee reports in *Advances in Accounting Education* and an annual volume devoted to administrative issues. The Board decided to encourage Bill to invite, through an article in the Newsletter, AAPG committees and members to submit such items to him for publication in *Advances*.

The Board of Governors' meeting adjourned at 3:30 p.m.

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MINUTES OF BUSINESS MEETING
Monday, February 6, 1995

The Business Meeting of AAPG was held on Monday, February 6, 1995, as part of the 1995 Annual Seminar at the Holiday Inn Crowne Plaza, Phoenix, Arizona. There were 202 registrants for the seminar.

Jerry Trapnell convened the Business Meeting at 12:35 p.m. He announced that:

- The AAPG Annual Seminar would be held in Tampa, Florida in 1996 and in Las Vegas, Nevada in 1997.
- Recommendations for nominations for AAPG positions for 1995-96 (including President-elect, Vice President of Accreditation, Treasurer, Secretary, At-large Board Members, Nominations Committee and Regional Vice Presidents) should be submitted to Bob May, Nomination Committee Chair.
- Mark Kiel, President for 1995-96, will be inviting individuals to serve on or as chairs of AAPG committees.
- The ballot, which will be mailed to members in April 1995, will include the election of officers and other positions and two proposals to amend the By-laws, namely, to add the Newsletter Editor as an elected

member of the Board of Governors and to specify that the Business Meeting be held at the AAPG Annual Seminar instead of the AAA Annual Meeting.

- The deadline for submitting items to Karen Fortin for the Spring-Summer 1995 issue of the Newsletter is April 28, 1995.

Next, Jerry presented Bob May with a plaque in recognition of his service as AAPG President during 1993-94.

Finally, the AAPG recognized Paul Gerhardt, retiring AAA Executive Director, for his 30 years of service to the AAA as its only Executive Director and for his strong support of the AAPG since its inception. The recognition program included expressions of appreciation by Al Arens on behalf of the Past Presidents of the AAA and Bob May on behalf of the AAPG and presentation of a gift, a new golf putter, by Jerry on behalf of the AAPG. Paul concluded the program by expressing his surprise, appreciation and thanks to the audience, which reciprocated by giving Paul a standing ovation.

The Business Meeting was concluded at 12:55 p.m.

ACCOUNTING EDUCATION:
A JOURNAL OF THEORY, PRACTICE
AND RESEARCH

Accounting Education: A Journal of Theory, Practice and Research is a refereed academic journal published by JAI Press, Inc. whose purpose is to meet the needs of individuals interested in the educational process. We will be publishing thoughtful, well-developed articles that are readable, relevant and reliable.

Articles may be non-empirical or empirical. Our emphasis is pedagogy, and articles **MUST** explain how reaching methods or curricula/programs can be improved.

Non-empirical manuscript should be sent to Professor Bill N. Schwartz, School of Business, Virginia Commonwealth University, Box 4000, Richmond, Virginia 23284-4000. Empirical manuscripts should be sent to Professor David E. Stout, College of Commerce and Finance, Villanova University, Villanova, PA 19085-1678. Manuscripts should include on a separate page an abstract not exceeding 250 words. Copies of any and all research instruments should be included. **THREE** copies of each manuscript should be submitted. A complete list of editorial policy and manuscript guidelines can be obtained from either co-editors. Submission fee is \$35.

AAPG ACTIVITIES AT
AAA NATIONAL MEETING

Board of Governors Meeting
1:30 p.m.-5:00 p.m., Sunday, August 13
Orlando World Center Hotel

Panel Discussion:
Accreditation Issues—Various Perspectives

Presentation Date: Monday, August 14, 1995
Presentation Time: 10:15 a.m. – 11:45 a.m.
Room Assignment: Crystal Ballroom E&F

Moderator:
Jerry Trapnell, Clemson University

Panelists:
Larry Scott, Price Waterhouse
Tom Frecka, Notre Dame
Dave Campbell, Case Western Reserve
Jane Rubin, AACSB

"COUNTING THE WAYS"—FACULTY/PRACTITIONER PROFESSIONAL INTERACTION

Jim Bullock, New Mexico State University
Larry Scott, Price Waterhouse LLP
Jan Williams, University of Tennessee
for the AAPG Practice Involvement Committee

"... we believe any successful effort to enhance education for accounting will be achieved only through a partnership of faculty and practitioners." (*Perspectives on Education: Capabilities for Success in the Accounting Profession* [1989]).

"To meet this challenge (Corporate America's educational needs for entry-level management accountants), accounting educators and Corporate America need to work together for change." (*What Corporate America wants in Entry-Level Accountants, Executive Summary* [1994]).

"The accounting faculty, as a whole, must possess a level of relevant practical experience in business and accounting and must demonstrate an appropriate level of professional interaction consistent with the accounting unit's mission These experiences should provide faculty members with knowledge of current practices and should directly enhance their instructional and scholarship activities." (*Faculty Composition and Development, Achieving Quality and Continuous Improvement Through Self-Evaluation and Peer Review: Standards for Business and Accounting Accreditation* [1993]).

The call for a stronger partnership and greater interaction between accounting faculty and accounting practitioners has been sounded from every quarter. It comes through "loud and clear"—in the publications of the AAA, AACSB, AECC, AICPA, FASB, FEI, IMA, individual publications of major public accounting firms, etc.

A question that frequently comes up is "How do we do this?" There are obvious cooperative efforts—ranging in magnitude from the work of the AECC and AACSB to the practitioner who guest lectures in the classroom or the professor who attends a firm's professional development workshop on a Friday afternoon.

The purpose of this article is very simple—to identify some of the many ways in which productive interaction can occur between accounting faculty and practitioners. Hopefully, it will prompt both faculty and practitioners to think in terms of new ways to work together and contribute to the mutual goal of improving the quality of accounting education. [Note: we take a broad view of the accounting profession, including careers in public accounting (in firms of all sizes), corporate accounting, and government and nonprofit accounting. Accordingly, we use the term "practitioner" to include all who practice accounting in this "broadly viewed" accounting profession.]

A matrix format is used to provide examples of how faculty can be involved in the practice arena (table A) and how practitioners can interact with the academic community (table B). The tables are fairly self-explanatory although some explanatory notes are provided.

Methods of interaction other than those listed in the tables may have been used successfully by your school or organization and worth sharing with others. We would welcome your input about such alternatives. Comments should be sent to Jim Bullock, FAX (505) 646-6155.

Table A
Academics in Practice

Description:

Type: Practice (P)
Practice Support (PS)

Location: Local Office (L)
Regional (R)
National (N)

Duration: (S) Short-Term (generally, a week or less)
(L) Long-Term (at least a week, generally longer)

Source: Potential participating organizations (organizations is an inclusive term for: public accounting firms (Big 6, Medium, local), business, government, FASB, AACSB as well as professional organizations (abbreviated as POs) such as the AICPA, ARAF, ASWA, state and local CPA societies, FEI, IMA, IIA, and others).

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**Table A
Academics in Practice (Continued)**

Examples:

	Type	Location	Duration	Source
Instruct in <i>or</i> attend organization professional development and CPE programs	PS	L, R, N	S	Big 6, Medium, Local, Business, Government, Various POs
Consulting and temporary employment on audit, tax staff or other	P	L, R, N	S, L	Big 6, Medium, Local, Business, Government
Faculty internships	P, PS	L, R, N	L	Big 6, Medium, Business
Appointment with standard-setting or professional development group	PS	R, N	L	FASB, SEC, AICPA, GASB
Joint research projects	PS	L, R, N	S, L	Big 6, Business, Government, FASB, SEC, Various POs
Attend management retreats regarding profession/ business issues	PS	R, N	S	Big 6, Medium, Business, Government
Serve on advisory boards for organizations	PS	R, N	L	Big 6, Medium, Business, Government
Participate in joint forums on professional issues	PS	R, N	S	Medium, Big 6, Business, Government, Various POs
Officer/Committee service for professional organizations	PS	L, R, N	S, L	Various POs

**Table B
Practitioners in Academe**

Descriptions:

Type: Instructional (I)
Advisory (A)
Other (O)

Duration: (S) Short-Term (generally, a week or less)
(L) Long-Term (at least a week, generally longer)

Examples:

	Type	Duration
Member of accounting unit advisory board	A	L
Member of dean's advisory board	A	L
Visiting professor for semester or year	I	L
Membership on curriculum or other committee	A	S, L
Professor for a day/class	I	S
Teach a class for a semester	I	L
Presentations to student organizations	A	S
Develop case studies for classroom use to illustrate practice environment	I	S, L
AACSB accreditation visits/committees	A	S, L
Joint research projects	O	S, L
Involvement/AAA committees	O	L

NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

College or University	Department Chairperson or School Director
Bowling Green State University	Mark F. Asman
University of Central Florida	Andrew J. Judd
University of Hartford	Carl S. Smith
John Carroll University	William J. Cenker
St. Cloud State University	John C. Lere
SUNY - Geneseo	William D. J. Cotton
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James Heintz, Head
Department of Accounting U-41A
University of Connecticut
368 Fairfield Road
Storrs, CT 06269-2041

Name of New Administrator: _____

Title: _____

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American Accounting Association

5717 Bessie Drive
Sarasota, Florida 34233
Printed in the USA

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