

Administrators of ACCOUNTING PROGRAMS

A Group of the American Accounting Association

PRESIDENT'S MESSAGE

The opportunity to serve as AAPG President during the past year has been a rewarding and gratifying experience. The talent rich nature and service orientation of the organization's membership contributed greatly to the quality of my experience as president. The AAPG Board, vice presidents and committees all provided stellar service. I extend my personal thanks and gratitude to all of those who contributed to the organization's programs and activities during the year.

The Annual Seminar and the New Chairpersons' Forum were among the highlights of this year's activities. Chairpersons Alan Attaway and John Gardner did a superior job in structuring programs of interest and benefit to the membership. The members in attendance rated both programs highly. A survey of members who were not in attendance has been distributed to facilitate the planning for next year's seminar which is scheduled for Las Vegas. If you received a survey, please complete and return it expeditiously so that the Seminar Committee can benefit from your input. Additional details about next year's seminar will be provided in the Fall-Winter 1996 issue of the newsletter.

During the year a significant effort was made to increase membership. The membership campaign was structured and implemented by Jerry Trapnell. If you have an interest in the administration and quality of accounting programs and do not actively participate in AAPG activities, I encourage you to become a member and to become actively involved. I also encourage you to share this newsletter with others in your organization who may have an interest in the AAPG's programs and activities. AAPG membership provides many benefits for both its members and their organizations.

During its fall meeting the Board conducted a review of the organization's strategic plan. This review provided clarity to the organization's mission and a critical assessment of the relevance of the organization's activities in support of its mission. The organization will benefit substantially from the focus which this strategic review provided.

We have also made significant progress toward enhancing our relationship with other organizations whose

goals and objectives complement those of the AAPG. We are continuing our efforts in this regard and are optimistic that there will be positive results. Significant attention has also been devoted to the effectiveness and facilitation of the organization's regional activities. Both of these efforts have been directed by Steve Albrecht. These are continuing efforts which Steve will focus on during his year as President.

The Nominations Committee has put forth an excellent slate of officers who will assume leadership of the organization in August. Your continued cooperation and support will be required as these officers seek to maximize the benefits which the AAPG provides to its membership. The incoming president, Steve Albrecht, is off to a dynamic start and has assembled a capable cadre of committees and committee chairs to support his efforts. I solicit and encourage your continued support of the AAPG.

I have enjoyed my year as President and I look forward to the next year as a member of the AAPG Board. I encourage each of you to seek additional opportunities to serve so

that you may enjoy the benefits and fulfilling experience which AAPG service provides.



Mark Kiel

FALL/WINTER NEWSLETTER DEADLINE

The deadline for material to be included in the Fall/Winter issue of the Newsletter is Friday, October 11, 1996. Please send all information to me at the address below for delivery no later than that date to ensure the timeliness of the Fall/Winter issue.

James A. Heintz, Chair
University of Connecticut
SBA Accounting, U-41A
368 Fairfield Road
Storrs, CT 06269-2041
Phone: 860-486-3018
Fax: 860-486-4838

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MINUTES OF BOARD OF GOVERNORS' MEETING
Saturday, November 18, 1995

Attending: Steve Albrecht, Russ Barefield, Dave Campbell, Bill Collins, Tom Craven, Karen Fortin, Tom Frecka, Jim Heintz, Mark Kiel, Silvia Madeo, Larry Scott, Doug Snowball, Jerry Trapnell.

The Board meeting began at 12:00 p.m. on Saturday, November 18, 1995 at the Atlanta Airport Hilton Hotel & Towers with President Mark Kiel presiding.

ADOPTION OF MINUTES

The minutes of the Board's meeting of August 13, 1995 were approved as presented.

TREASURER'S REPORT

Russ Barefield presented the financial statements for the fiscal year ended August 31, 1995. He pointed out that the AAPG's fiscal year does not coincide with that of the AAA, which ends on June 30 each year. During the year there was an excess of \$9,449.38 of receipts over expenditures, including a \$3,500 receivable from the previous year. The August 31, 1995 cash balance was \$28,755.91. A motion to accept the report as presented was passed.

AAA COUNCIL REPORT

Mark Kiel presented an overview of the Fall AAA Council meeting:

- Members will be able to place one free advertisement in all three association-wide journals once a year, while nonmembers will be able to place an ad once a year in the journals for a fee of \$250.
- *Issues in Accounting Education* will be published four times a year beginning in 1997.
- The AAA had a \$50,000 royalty payment windfall receipt for the past fiscal year.
- Strategic plans for all sections were submitted during the past year.
- Proposed AAA by-law amendments that were covered in the October 1995 *Accounting Education News* were discussed at length.

Mark summarized the three proposed by-law amendments and the potential impact they could have on the AAA. A discussion followed as to whether the AAPG Board of Governors should take a formal position on the issues, or just ask chairs to make sure their faculty were aware of the issues and to participate in the voting process. A motion that the Board take a position to oppose the proposed by-law changes passed unanimously. A second motion passed unanimously that all chairs should be contacted indicating the vote of the AAPG Board of Governors and asking them to encourage their faculty to vote on the issues. As discussed at the August Board meeting, Steve Albrecht presented a position paper that will be sent to all chairs summarizing the by-law propos-

als and their potential impact on the AAA. The Board discussed the document and voted unanimously to include the position paper with a letter from Mark Kiel that would be mailed to all chairs on the AAA mailing list.

MEMBERSHIP STATISTICS & CAMPAIGN

Jerry Trapnell reported that a letter had been sent to all current and prospective members of the AAPG about renewing or joining the AAPG. Mark noted that his discussion with the AAA administrative office revealed that the membership totals have tended to fluctuate around the 300 level. Thus, it appears as though the current membership level is within the historic norm.

LIAISON REPORTS

Board liaisons provided updates on the following activities:

- Bill Collins reported that the 1996 annual meeting and new chairpersons programs had been completed by the Program Committee. At this time everything seems to be in good shape.
- Tom Frecka reported that he had contacted the AACSB and that there were no items requiring Accreditation Committee attention at this time. He indicated that the committee would be preparing a list of names to recommend to the AACSB for future consideration when selecting new candidates for AACSB visit team training. It was also noted that an AACSB task force is looking into ways to improve the accreditation process. Mark Kiel reported that he had written a letter to the President-Elect of the AAA to clarify that the AAPG VP for Accreditation has traditionally served as Chairperson of the AAA Accreditation Committee.
- Larry Scott noted that there have been several changes in the Practice Involvement Committee membership. As a result there were no new developments since the August 1995 meeting.
- Silvia Madeo reported that she had several discussions with the Administrative Support Committee chair. The committee was considering a number of topics for "best practices." The Board noted that the development of "best practice" topics has been difficult over the years. The Newsletter was discussed as a possible vehicle for disseminating the output of this committee as reports are prepared. Mark Kiel indicated that he would contact the chair of the committee to discuss some areas that the committee might pursue.
- Karen Fortin and Jim Heintz suggested that the Board should look into the timing of the Newsletter mailing to provide more timely information to the membership (e.g., Summer-Fall and Winter-Spring

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ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MINUTES OF BOARD OF GOVERNORS' MEETING
Sunday, February 4, 1996

Attending: Steve Albrecht, Dave Campbell, Tom Craven, Tom Frecka, Jim Heintz, Mark Kiel, Silvia Madeo, Larry Scott, Doug Snowball, Jerry Trapnell.

The Board meeting began at 2:00 P.M. on Sunday, February 4, 1996 at the Wyndham Harbour Island Hotel in Tampa, Florida with Mark Kiel presiding.

APPROVAL OF MINUTES

The minutes of the Board's meeting of November 18, 1995 were approved.

PRESIDENT'S REPORT

Mark Kiel reviewed the following matters with the Board:

- He reported that there had been no significant reactions from the membership concerning the AAPG's position on the AAA by-law change mailing that was sent to all chairpersons in the Fall.
- He reported that the AAPG new chairpersons session was well attended and that the program was excellent.
- Mark noted that pre-registration for the annual meeting was running at 150-155 members and that he expected it to reach the break even level of 160 registrations. A discussion followed concerning the number of professional meetings that are being scheduled that compete with one another. It was noted that several AAA sections are holding meetings that may attract some of our membership and that the FSA's annual meeting also competes with the limited pool of resources available to our members for travel. It was decided that we would survey the membership to see how the following items might impact upon their attendance decision at our annual meeting: program content, timing during the week, other meetings that may attract their limited resources and location. Members will also be asked how many AAPG annual meetings they have attended in the last five years.
- Mark reported that he and Steve Albrecht met with the Regional Vice Presidents earlier in the day and that the meeting seemed to be a productive one.
- Mark indicated that the following items would be covered at the annual business meeting: the site for next year's meeting (The Flamingo Hilton Hotel in Las Vegas), the slate of nominations for next year's officers, and a brief report on the AAPG financial condition. He indicated that he would encourage those present to complete the questionnaire from the Administrative Support Committee on the "best practices" that they would like to see the AAPG committee focus on in the future.

TREASURER'S REPORT

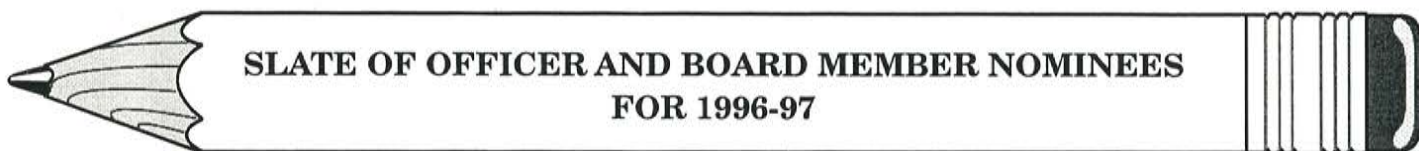
Mark Kiel presented the AAPG Financial Report for the period July 1, 1995 through December 31, 1995 on behalf of Russ Barefield, who was unable to attend the meeting. The cash balance at the end of the period was \$30,491. It was noted that the annual meeting is budgeted as a break even activity and that the registration for the meeting was at the break even level. The report was approved as presented.

COMMITTEE LIAISON REPORTS

Board liaisons reported updates on the following activities:

- Mark Kiel reported for Bill Collins, who was unable to attend the meeting, that everything was in place for the annual meeting. There was a general discussion on the themes of recent meetings and how we might expand the input into the annual meeting program committee each year. The discussion centered on: receiving more input from our customers, having theme meetings and the inclusion of non-accounting topics (e.g. leadership and change management) on the program.
- Larry Scott reported that the Practice Involvement Committee would be meeting in Chicago this May and that there were several new members who have been added to the Committee. The Committee recommended that the AAPG Board begin to develop a home page at the AAA site. Dave Campbell will check with the chairman of the AAA Technology Committee that oversees the AAA home page concerning the establishment of a home page. Larry reported that the Professionally Qualified Faculty Report had been completed and that George Krull would forward it to the newsletter editor for inclusion in the next newsletter. He also reported that the committee has added Faculty Development as an item to its agenda.
- Silvia Madeo reported that the Administrative Support Committee had developed a survey that would be distributed at the business meeting and would be sent to accounting administrators who are not in attendance. The survey attempts to assess the areas of "best practices" that administrators would like to see as projects that deserve special attention by the AAPG.
- Jerry Trapnell distributed the 1995-1996 AAPG Faculty Salaries Data Base Report. A general discussion followed and it was decided that we should compare the AAPG report with the AACSB report to make sure that the need for our survey continues.

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**SLATE OF OFFICER AND BOARD MEMBER NOMINEES
FOR 1996-97**

President-Elect:

David Campbell, Case Western Reserve University

Vice President for Accreditation:

Tom Frecka, University of Notre Dame

Treasurer:

Russell Barefield, University of Georgia

Secretary:

Ken Paige, Duquesne University

At-Large Board Members:

Academic:

Allen Attaway, University of Louisville

Karen Pincus, University of Arkansas

Practice:

Bernie Milano, KPMG Peat Marwick

Nominations Committee:

Academic:

Doug Snowball, University of Florida

Silvia Madeo, University of Missouri–St. Louis

Practice:

Denny Reigle, Arthur Andersen

Regional Vice Presidents-Elect:

Mid-Atlantic:

Kent St. Pierre, University of Delaware

Midwest:

Tom Weirich, Central Michigan University

Northeast:

Victor Pastena, SUNY-Buffalo

Ohio:

William J. Cenker, John Carroll University

Southeast:

Ron Clark, Auburn University

Southwest:

Tommy Phillips, Louisiana Tech University

Western:

Cliff Skousen, Utah State University

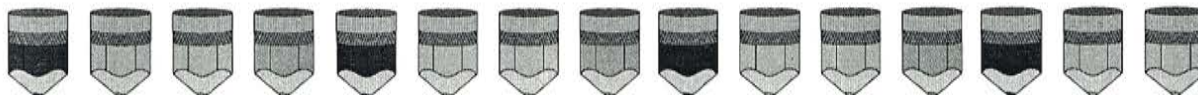
Submitted by the Nominations Committee:

Jerry Trapnell, Chair

Frances Ayres

Constantine Konstans

George Krull, Jr.



**COMMITTEE CHAIR APPOINTEES
FOR 1996-97**

Accreditation Committee

Thomas Frecka, University of Notre Dame

Administrative Support Committee

Alexander Gabbin, James Madison University

Annual Seminar Committee

Keith Stanga, University of Tennessee

DataBase Committee

Alan Winters, Clemson University

New Chairpersons Committee

John Gardner, SUNY–Binghamton

Newsletter Committee

James Heintz, University of Connecticut

Nominations Committee

Mark Kiel, North Carolina A&T State University

Practice Involvement Committee

Larry Scott, Price Waterhouse-NY, NY

Mikel Tiller, Indiana University

Strategic Planning Committee

Clifford Skousen, Utah State University

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OFFICERS AND BOARD MEMBERS IN PLACE FOR 1996-97

—•••—

President:

Steve Albrecht
School of Accountancy & Information Systems
Marriott School of Management
Brigham Young University
Provo, UT 84602
Phone: 801-378-3154
Fax: 801-378-5933

At-Large Board Members:

William A. Collins
Department of Accounting
Bryan School of Business & Economics
University of North Carolina—Greensboro
Greensboro, NC 27412-5001
Phone: 910-334-5647
Fax: 910-334-5580
Email: collinsw@iago.uncg.edu

Karen A. Fortin
Department of Accounting
Merrick School of Business
University of Baltimore
Baltimore, MD 21201-5779
Phone: 410-837-5083
Fax: 410-837-5722

Tom Craven
Institute of Management Accountants
10 Paragon Drive
Montvale, NJ 07645-1760
Phone: 201-573-9000
Fax: 201-573-8185

James Heintz
Department of Accounting, U-41A
School of Business Administration
University of Connecticut
368 Fairfield Road
Storrs, CT 06269-2041
Phone: 860-486-3018
Fax: 860-486-4838

Regional Vice Presidents:

Mid-Atlantic

Barron Harvey
School of Business
2600 6th Street NW
Howard University
Washington, D.C. 20059
Phone: 202-806-1507
Fax: 202-797-6393

Midwest

David Donnelly
Department of Accounting
College of Business
Calvin Hall
Kansas State University
Manhattan, KS 66506
Phone: 913-532-6184
Fax: 913-532-7024

Northeast

James Heintz
(See At-Large Board Members)

Ohio

Barry Arlinghaus
Department of Accountancy
R.T. Farmer School of Business Administration
Miami University
Oxford, OH 45056-1675
Phone: 513-529-6216
Fax: 513-529-6992

Southeast

Grace Pownall
Accounting Area
School of Business Administration
Emory University
Atlanta, GA 30322
Phone: 404-727-0775
Fax: 404-727-6313

Southwest

Gary Schugart
Department of Accounting and Tax
College of Business Administration
University of Houston
Houston, TX 77204-6283
Phone: 713-743-4820
Fax: 713-743-4828

Western

Joseph Mori
Department of Accounting and Finance
College of Business
San Jose State University
San Jose, CA 95192-0066
Phone: 408-924-3460
Fax: 408-924-3419

Minutes of Board of Governors' Meeting Saturday November 18, 1995 (Continued from page 2)

timing). There was a discussion concerning the uneven delivery of the Newsletter to members and it was agreed to examine the possibility of mailing the document 1st class. A general discussion followed concerning ways to make the Newsletter more informative. The possibility of having a feature article included in each issue was discussed. Some topics that might be covered were as follows: a summary of the AAPG salary survey; doctoral student supply and demand; the role/responsibilities of the accounting administrator; trends in administrative support; benchmarking of schools for budgeting purposes; and the use of faculty spending accounts.

- Jerry Trapnell reported that the Database Committee had distributed the Salary Survey instrument and that 260 responses had already been received.
- Jerry Trapnell stated that the Nominating Committee was in the process of collecting nominations for the 1996-1997 slate of officers. He stated that the slate may be presented at the February meeting of the Board. The goal is to have the ballots mailed by April 1, 1996.
- Steve Albrecht indicated that he had been in contact with all the regional vice-presidents about plans for the 1996 regional meetings. As in past years, the plans and interest vary substantially across regions. A general discussion followed about the role of the regional vice-presidents, the purpose of the regional meetings, and section presentations at the meetings. It was decided that the regional vice-presidents would be invited to attend a portion of the Board's February meeting in Tampa to discuss some of these issues.

1995-1996 BUDGET

Mark Kiel presented an overview of the proposed 1995-1996 AAPG budget. The budget proposal was approved by the Board with minor adjustments.

STRATEGIC PLAN REVIEW

Steve Albrecht led a review of the AAPG's Strategic Plan. The Board reviewed the mission, goals, and strategies and action plans incorporated into the document. Each of the Strategies and Action Steps were examined in terms of their status and continued appropriateness. The general conclusion was that the document still reflected the mission and objectives of the AAPG.

OTHER BUSINESS

Tom Craven distributed copies of the Institute of Management Accountants' study entitled "What Corporate America Wants in Entry-Level Accountants—The Practice Analysis of Management Accounting." He provided a brief overview of the findings.

The Board meeting adjourned at 4:10 p.m.



Minutes of Board of Governors' Meeting Sunday February 4, 1996 (Continued from page 3)

- Steve Albrecht reported that he and Mark Kiel met with the Regional Vice Presidents earlier in the day. As a result of the meeting it was decided that the VPs will meet at the annual meeting in Chicago to discuss a new membership drive at the regional level and other support for the regional vice presidents. The Board commended Steve and Mark for their efforts and endorsed the concept of working to enhance the role of the regional vice presidents in the AAPG structure.
- Mark reported for Karen Fortin who was unable to attend the meeting. The Board reviewed a letter that Karen submitted that addresses two issues concerning the newsletter: sending the newsletter out by first class mail and moving the timing of the newsletter to different months. The Board voted to send the newsletter by first class mail on an experimental basis and revisit the issue after several mailings. The Board also voted that the Spring/Summer newsletter should be moved from a May mailing to April in 1997.
- Jerry Trapnell submitted the Nominations Committee list of officer nominees to the Board. The Board voted unanimously to approve the slate presented by the committee. A general discussion followed concerning criteria for nominations for officer positions. The conclusion reached was that a nominee for an officer's position would normally have served as a member of the AAPG Board or served in a significant manner for the AAPG in the past. However, it was decided that there was not a need to formalize the expectation at this time. This would provide future nominating committees the flexibility they may need in putting together the slate.
- Tom Frecka reported for the Accreditation Committee. He noted that there have been no developments that needed the attention of the committee.

ADJOURNMENT

The meeting adjourned at 3:50 p.m.



PRACTICE INVOLVEMENT COMMITTEE REPORT

(An Interview with a Practitioner who joined Academe)

Prepared by

Robert W. Rouse, College of Charleston
George W. Krull, Jr., Grant Thornton LLP

There appears to be a growing schism between practitioners within the accounting profession and their academic peers. The Practice Involvement Committee of AAPG is addressing this issue in an effort to remedy this continuing development.

The current AACSB standards for accreditation require that practical experience be a relevant factor for accreditation and reaccreditation. For the AACSB's response to the question, "When is a faculty member 'professionally qualified'?" locate the AACSB's home page (WWW.aacsb.edu). The faculty is encouraged to become involved in real world experiences and communicate them to students.

One means of presenting these real world experiences in the classroom is through dialogues with practitioners. These efforts can pursue several avenues. Practitioners have been speakers within courses. Practitioners have team taught courses. Practitioners have taught courses on an adjunct basis. In some situations, practitioners have left their profession for the world of academe. Frequently, these transitions have involved partners of large accounting firms who have retired from active practice at a relatively young age and want to contribute something to the education process.

These transitions have been few, but accounting administrators may expect more overtures in the future. The accounting administrators should be aware that such events may occur and can be of great benefit to all.

There are issues that need to be addressed on the "front end" and pitfalls that should be avoided. Obviously, there may be a hesitation on the part of each party to accept the other. The academic may be as leery of the practitioner as the practitioner is of the academic. The issue of suitable credentials to meet academic standards is another issue. Many of these practitioners do not possess a graduate degree which has been an entry criterion in the past. Also, the continuing relationship may be in jeopardy because of the tenure process which may apply to all full-time faculty.

In an effort to address these issues, members of the Practice Involvement Committee have interviewed a practitioner who made an effective and successful transition to academe. Additional interviews are planned, and practitioners from all parts of the profession will discuss their transitions. The accounting administrator may glean helpful suggestions and avoid harmful pitfalls from the comments from this interview and succeeding ones.

An Interview with Mr. William M. Ulrich

1. You were Managing Partner of Arthur Andersen & Co.'s Oklahoma practice for many years. What interested you in becoming an Executive in Residence on Oklahoma State's School of Accounting faculty?

This is Bill Ulrich. I'm a retired partner of Arthur Andersen & Co. I was managing partner in our Tulsa office for six years and in our Oklahoma City office for seven years. At the end of that time, plus a year of practice beyond being managing partner, I took early retirement from the firm. I was somewhat disaffected of public practice at the time because it seemed to me that the requirements were largely for public accountants in the auditing business to be policemen for the SEC, and I was a little bit turned off by that. I was also attracted by an offer from Wilton T. Anderson to teach at OSU, and having gone to school here, I had many friends who were in town from time-to-time, and it seemed to fit

2. How long were you on the OSU faculty and what did you do?

I came to OSU in 1980 and remained until 1983. I still live in Stillwater, though I spend a lot of time out-of-town traveling and in the winters in Florida. At the time I was on the faculty, I taught the graduate auditing course and undergraduate intermediate courses.

3. In terms of your reception by faculty, students, staff and administrators, what did you expect as a faculty member? Were your expectations met?

I found that the faculty, students and administrators were all very receptive to my presence here, and they fully met any expectation I had as to what might be involved in being on the faculty. There were some who had some reservations about what public accountants, particularly in the auditing field, could do in the field. I found, for example, one graduate student working for his Ph. D. who thought that no CPA could be independent when he was paid by his client, but those instances were very few and far between. I found it interesting to deal with faculty people who had not been exposed to many public practitioners and in some way I felt that I contributed to their understanding of the accounting business.

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An Interview with Mr. William M. Ulrich

(Continued from page 7)

4. Were you prepared to enter academia? What did you do to prepare? What advice would you give others (the person and the school) who would like to have an Executive in Residence?

So far as my being prepared to enter academia, I felt that having a masters degree from the University of California at Berkeley and having approximately 30 years of experience with the firm, that I had sufficient qualifications for what I was doing. While with the firm, I had been involved in many courses as a member of the firm's faculty and had taught various beginning courses as well as courses for seniors and for people who were becoming managers in the firm. I would urge that the school have more people as executives-in-residence. I think the exposure that faculty get to people in public practice is rather inadequate, partly or mainly because the university in Stillwater has very little contact with the larger firms in Oklahoma City and Tulsa. At the time I was an Executive in Residence, I urged that more contact be brought about so that faculty could rub shoulders with people who were actually in the arena handling problems which were discussed in the various courses.

5. Would you support the position within AA & Co. and other firms that more of this type of involvement be advocated?

During the time I was on the faculty, at least for two years, I conducted a series of meetings whereby I invited a member of one of the larger firms in either Tulsa or Oklahoma City to speak to a representative group of the faculty, usually during the noon hour, so that the faculty could become more familiar with what was going on in the field. I found the attendance at these functions which were purely voluntary for the faculty, was quite good for the first year or more, but it rather tailed off to a very small number, which was rather discouraging. It was too much trouble to get the practitioners to come to the campus, particularly when they might have no more than four or five people appear for the session, so we discontinued that. I rather thought that was unfortunate, because it was something that the faculty could have profited from, in my view. In any event, I would certainly support that my firm or any of the other major firms be involved with the faculty, and that perhaps some process for a leave from the activities of the firm for a semester be instituted so that those interested practitioners could come to the campus and be involved for the full term. Not only would it be good

for the faculty, it would be good for the students as well.

6. Is your perception of the faculty and academia greater or less than before your Executive in Residence experience?

My perception of the faculty during the three years I was here was that, as you would expect, some had a large interest in what was going on in the outside world and others did not. Though I suppose it's self-serving to say that those who didn't seem very interested in the contact with the practice seemed to me to be suffering from that lack of exposure, and those who had a great deal of interest in that, seemed to me better for the experience and for whatever they could learn. Our firm continues to have members of the faculty spend a period of months during the summer, in some instances, attending schools and taking part in actual field work on audit examinations. It seems to me that would be very profitable for somebody who is involved in accounting. My experience during the three years I was here with the graduate students in the graduate auditing course that I taught was great. I enjoyed visiting with students at that level, particularly because they seemed to have a greater understanding of what I was talking about, and things I could talk about were of more significance to them because of their experience and their exposure to more course work. The undergraduates were a mixed bag. You can appreciate that I felt little patience for having to explain prepaid insurance to those who were rather slow in picking up the idea, yet, there were others who were good students, and I enjoyed being able to give them more than what was in the textbook. From the point of view of the students, I think the interaction between me and those students was very good and very profitable to them, and it was certainly satisfying to me.

7. Did you participate in any research projects? If so, were they empirical or applied projects?

I did not participate in any research projects while I was with the faculty. In fact, I would probably have considered that to be unnecessary to accomplish the purpose of having an executive-in-residence.

8. What is the reward system for tenure-track faculty? From your perspective, did the rewards track the stated objectives?

I had the feeling after coming away from the faculty experience that the rewards given to good teachers were less than what was given to

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**RESEARCH CONFERENCE ON
ETHICS AND
ECONOMIC BEHAVIOR
IN ACCOUNTING AND
TAXATION**

The University of Oklahoma Center for Research in Accounting in cooperation with the *Journal of Accounting and Public Policy* is sponsoring a conference dealing with economic aspects of ethics in accounting and taxation. The conference dates are April 4 and 5, 1997 and papers are to be submitted by August 31, 1996.

Submitted papers will be considered simultaneous submissions to the *Journal of Accounting and Public Policy*. For more information regarding submission guidelines and suggested topics, see the *Journal of Accounting and Public Policy*, 15 (1), Spring 1996 issue or contact Frances Ayres or Dipankar Ghosh at the University of Oklahoma, (405) 325-4221.

**NOMINATIONS
JOURNAL EDITOR AND
NEWSLETTER EDITOR**

The AAA Management Accounting Section is seeking nominations for editor of their *Journal of Management Accounting Research*. The incoming editor is expected to serve, starting January 1, 1997, as Editor-Elect for one year and Editor for three years.

The AAA Management Accounting Section also is seeking nominations for editor of their Newsletter—*Management Accounting News and Views*. The incoming editor is expected to serve, starting January 1, 1997, as Editor-Elect for one year and Editor for three years.

Please send all nominations (including self nominations) for either the journal editor or newsletter editor to:

Professor William L. Ferrara

School of Business

Stetson University

DeLand, FL 32720

Phone: 904-822-7421

Fax: 904-822-7426

Internet: Ferrara@suvax1.stetson.edu

An Interview with Mr. William M. Ulrich

(Continued from page 8)

good researchers. I think that's unfortunate. Certainly research that is done in areas that assist the teachers in understanding what's going on in the accounting field would also affect their teaching, but too much of the research seemed to me to be rather esoteric and would lend very little to the ability of the faculty to explain to students or for the students to understand.

9. What did you gain from your experience? Is there anything that you think would improve the relationships between academia and the profession? How did your experience improve the relationship?

I think it would be worthwhile for all of the faculty to have the practical experience, and in spirit, I think probably a good share of the accounting faculty at Oklahoma State felt that was the case. I would certainly feel, though, that any accounting faculty which was not at least partially involved with the practice of accounting, would not offer the student the kind of teaching experience that they should be entitled to.



**AAPG
ANNUAL MEETING
THE FLAMINGO HILTON
HOTEL
LAS VEGAS, NEVADA
FEBRUARY 2-4, 1997**

Be sure to mark
your calendars *now*.
Details will appear in the
Fall-Winter newsletter.

NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

College / University

University of Akron
University of Arkansas
Auburn University
University of Denver
University of Hawaii at Manoa
Jackson State University
University of Minnesota
North Dakota State University
Ohio University
Southern Oregon State College

Department Chairperson / School Director

Mostafa H. Sarhan
Karen V. Pincus
Ronald L. Clark
Peter A. Firmin
John P. Wendell
Quinton Booker
John Dickhaut
James Hansen
Robert W. Jamison
Janice M. Swanson

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:

James A. Heintz, Chair
SBA Accounting, U-41A
368 Fairfield Road
University of Connecticut
Storrs, CT 06269-2041

Name of New Administrator: _____

Title: _____

School: _____

Address: _____

American Accounting Association

**The Paul L. Gerhardt Building
5717 Bessie Drive**

Sarasota, Florida 34233-2399

Phone: (941) 921-7747 • Fax: (941) 923-4093

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