

Administrators of ACCOUNTING PROGRAMS

A Group of the American Accounting Association

PRESIDENT'S MESSAGE

I want to begin by thanking all who have helped make this a great year for the AAPG. Under Keith Stanga's direction, we had an outstanding annual meeting in Las Vegas with a record attendance. We have had great committee work, some of which has been placed on a new AAPG home page prepared by Larry Tomassini. In this period of tremendous change in higher education, I am convinced the AAPG can help us all have better programs.

A recent Forbes article contained the following quote:

Universities Won't Survive

Renowned management consultant and author Peter Drucker says: "Thirty years from now the big university campuses will be relics. Universities won't survive. It's as large a change as when we first got the printed book. Do you realize that the cost of higher education has risen as fast as the cost of health care? ... Such totally uncontrollable expenditures, without any visible improvement in either the content or the quality of education, means that the system is rapidly becoming untenable. Higher education is in deep crisis... Already we are beginning to deliver

more lectures and classes off campus via satellite or two-way video at a fraction of the cost. The college won't survive as a residential institution."

(10 Mar 97)



W. Steve Albrecht

I'm not sure Peter Drucker is accurate but I do know that higher education, and accounting education in particular, are in for some radical changes in the future. In this environment of change, our job as administrators is to figure out how we can "add the most value" to our students and stockholders and how we can "continuously improve" our programs. Maintaining the status quo isn't good enough. We must develop our faculty, improve our curricula, attract better students and better serve our alumni, recruiters and other outside stakeholders. I've learned a lot from my work and association in the AAPG that has helped me

make our program at BYU better. I'm excited about the next two years' officers. I have confidence they will help us all understand how we can continue to improve. I wish them success as they serve and thank all of you who have made my term as president a positive experience.

**fall/winter
newsletter
deadline**

The deadline for material to be included in the Fall/Winter issue of the Newsletter is Friday, October 10, 1997.

Please send all information to the *new editor* at the address below for delivery no later than that date to ensure the timeliness of the Fall/Winter issue.

David Donnelly
Department of Accounting, College of Business
Calvin Hall
Kansas State University
Manhattan, KS 66506

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MINUTES OF BOARD OF GOVERNORS' MEETING
November 17, 1996

Attending: Steve Albrecht, Alan Attaway, Russ Barefield, Dave Campbell, Bill Collins, Tom Craven, Karen Fortin, Mark Kiel and Ken Paige

The Board meeting began at 8:00 AM on Sunday, November 17, 1996 at the Memphis Marriott Hotel, Memphis, TN with President Steve Albrecht presiding.

Approval of Minutes

The minutes of the Board's meeting of August 14, 1996 were approved as presented.

Treasurer's Report

Russ Barefield presented the Treasurer's report. A motion to accept the report as presented was passed. He noted that very little has occurred in the way of receipts and expenditures thus far. However, this is expected to pick up as we progress into the fiscal year.

Committee Liaison Reports

- **Membership Statistics and Campaign** Mark Kiel reported that there are 249 members in the AAPG section. Mark distributed a list of nonmember administrators. He will coordinate the effort to have individual Board Members personally contact the nonmembers that each Board Member knows. Steve Albrecht will obtain the Hasselback list of all chairs and mail letters to invite them to the February conference and encourage nonmembers on this list to join.
- **Database Committee** Ken Paige stated there was nothing to report. There was some discussion as to whether the Database Committee should expand activities to gathering more than just salary data to data having strategic planning implications. It was decided that questions relative to the database should be included on the membership survey to be conducted at the annual meeting.
- **Strategic Planning Committee** Steve Albrecht reported that the tool kit to help schools prepare for accreditation visits was going well. The kit and report are expected to be completed by January 15, 1997. There was consensus that these materials should be put on our web site and that an announcement about the web site should be put in the newsletter, as well as distributed at the annual meeting.
- **Administrative Support Committee** Bill Collins stated there was nothing to report. There was a discussion as to whether the "Accounting Administrator's Handbook" and the "Best Practices

for Department Chairs" book should be integrated and updated. It was agreed that this responsibility should be transferred to the Administrative Support Committee with a request that the integration and updating be done by the August meeting. It was also suggested that this material be put on the web site.

- **Annual Seminar Committee** Steve Albrecht reported the program had been modified to include sessions on women and minorities. The time of the Board meeting was moved from 1:00-4:00 PM to 11:00 AM-1:00 PM on Sunday, February 2, 1997.
 - **Newsletter Committee** Russ Barefield reported that the fall newsletter was mailed on November 4, 1996. There was some discussion about ensuring the accuracy of the newsletter mailing list, especially in regards to practitioner members.
 - **New Chairpersons Committee** Steve Albrecht reported that good progress has been made on the seminar. The list of potential topics has been identified and potential speakers are being contacted.
 - **Accreditation Committee** Steve Albrecht stated that there was nothing to report.
 - **Nominations Committee** Mark Kiel reported that the potential nominees list is being assembled and will be reported at the next meeting.
 - **Practice Involvement Committee** Alan Attaway noted that this Committee had just met and was making good progress. The committee has added governmental representation via the person in charge of the GAO Chicago Office.
 - **AAPG Web Site** Karen Fortin reported that Larry Tomassini is in the process of correlating names and addresses of AAPG members along with finding their Email addresses. He expects to finish in December.
Steve Albrecht suggested that Dave Campbell review the existing committees and suggest at the February meeting which committees should be combined, added or dropped.
- #### **Work with Regions**
- Dave Campbell coordinated a discussion on working with the regions. He noted that four regions had responded to inquiries regarding proposed AAPG activities at regional meetings. It was also noted that AAPG

provides up to \$700 per region to support regional activities at these meetings. Mark Kiel agreed to send a list of responsibilities to AAPG nominees. Dave agreed to assemble a task force to study the regional VP use and structure. Mark agreed to assist in getting the process started.

Strategic Plan Update

Dave Campbell distributed an overview of the Strategic Plan. A discussion of the plan and various activities currently being undertaken ensued. As noted earlier, Steve Albrecht stated that the Database Committee should gather more than just salary data. It should expand to data having more strategic implications. Ken Paige suggested that items contained in the strategic plan be prioritized. Steve suggested that Dave Campbell, in his capacity as incoming AAPG president, make a first pass at priorities for the next year. Dave agreed to do so by the next meeting.

Decision Items

The following agenda decision items were discussed and resolved:

- 1) Price of Membership Dues (\$50):
Resolution—Leave as is.
- 2) Price of Annual Meeting Registration (Members, Non-members, New Chairpersons Seminar \$175, \$200, \$50):
Resolution—Leave as is.
- 3) FSA/AAPG Joint Meeting:
Resolution—No joint meeting to be held.
- 4) Future Meeting Sites:
Resolution—1998 San Antonio, 1999 Orlando (1st), or other Florida City (2nd), 2000 Scottsdale/Phoenix (1st), or Albuquerque (2nd).
- 5) Partnering at Meeting with CPA firms, AACSB, etc.
Resolution—As long as consistent with AAPG mission.
- 6) Minimum Balance in account:
Resolution—Guidelines to be issued by AAA Council.

Other Business:

There was a discussion of:

- A) What should the AAPG be doing that we currently are not doing?
- B) How can the AAPG improve its services to members?

One of the items discussed was that we should get the AAA journals included in the social sciences index so as to help our faculty increase citations, which affect promo-

tion and tenure decisions. Steve stated that he would take this recommendation back to the Publications Committee of AAA.

Based on discussions during the meeting, Steve Albrecht generated a list of assignments. (For a description of those assignments and related outcomes, see the attachment to the February 2, 1997 minutes on pages 5-6 of this newsletter)

The meeting was adjourned at 1:00 PM.

AAPG ANNUAL MEETING

MARRIOTT
RIVERWALK
HOTEL

San Antonio, Texas

FEBRUARY
1st thru 3rd,
1998

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

ADMINISTRATORS OF ACCOUNTING PROGRAMS GROUP
MINUTES OF BOARD OF GOVERNORS' MEETING
February 2, 1997

Attending Board Members: Steve Albrecht, Chair, Alan Attaway, Russ Barefield, Dave Campbell, Bill Collins, Tom Craven, Thomas Frecka, Karen Pincus, Karen Fortin, Mark Kiel, Ken Paige, Bernie Milano, Jim Heintz
Attending Non-Board Members: Craig Polhemus, Adelle Cox, Mikel Tiller

The Board meeting began 11:00 AM., February 2, 1997 in Las Vegas, Nevada at the Flamingo Hilton Hotel with President Steve Albrecht presiding.

Approval of Minutes

The minutes of the meeting of November 17, 1996 were approved as presented.

Treasurer's Report

Russ Barefield presented a year-to-date report through December 31, 1996 which compared actual to budget. He noted that the actual through December 31 appeared to be in line with budgeted. He further noted that the December 31 cash balance was \$27,934.44. A motion to accept the report as presented was passed.

Last Minute Preparations for Annual Meeting

Keith Stanga reported that no last minute preparations were needed. He also noted that the Sunday agenda was very crowded as compared to prior years. After some discussion, it was concluded that the type of activities on the program for Sunday were deemed to be very beneficial. Activities such as the Price Waterhouse workshop, the accounting accreditation workshop, the AACSB invitational workshop and the new chairperson seminar were all very well attended. The consensus was that we should stay with this new Sunday format.

Future Meeting Sites

A discussion of future meeting sites concluded that the 1998 meeting will be held in San Antonio, 1999 meeting will have Orlando as a first choice and some other

Florida city as a second choice, and the year 2000 meeting will be held in Las Vegas.

Committee Reports

- **Nominations Committee** Mark Kiel submitted a recommended 1997/98 AAPG Slate of Officers and Board Members. The slate was approved as presented and the Secretary, Ken Paige, was instructed to carry out the balloting.
- **Practice Involvement Committee** Mikel Tiller discussed the Practice Involvement Committee's 1996-97 action plan. A copy of the plan was distributed and is available through the Committee. Mikel reported that the newsletter would keep AAPG members informed about the activities of the Practice Involvement Committee. Copies of the Committee's action plan are available through Mikel.
- **Database Committee** Ken Paige reported that the salary survey had just been published and recently mailed. Steve Albrecht stated the need for a separate database salary study by the AAPG versus using information from the AACSB salary study should be considered by the Board. (A brief discussion was held at the town meeting, and there seemed to be a lack of consensus on continuation of the survey.)
- **Newsletter Committee** Jim Heintz reported that the newsletter would inform the AAA members about various AAPG Committee activities and contain web site locations, a calendar of future meetings, information on the data base, interesting feature articles, as well as the AAPG minutes.
- **Review of Assignments** The assignments that were made at the last meeting by President Steve Albrecht were then reviewed by the group. (See the attached list of the assignments and their accomplishment.)

The meeting was adjourned at 1:30 PM.

WE ARE ON LINE—CHECK IT OUT

The AAPG (actually, Larry Tomassini has done all the work) is developing an on-line directory for AAPG members and other accounting administrators. The directory is available in two forms: alphabetically by administrator last name and alphabetically by employers. There are still some missing email addresses, and changes and

corrections will be needed on an ongoing basis. That is where your help is needed.

Please access the listing and verify your entry for completeness and accuracy. Send any changes to Larry; his Email address is on the home page. The listings can be accessed from the following address:

<http://www.cob.ohio-state.edu/~tomassin/aapg/ch97alph.htm>

AAPG BOARD MEETING ASSIGNMENTS AND OUTCOMES (Attachment to Feb. 2, 1997 Board Meeting Minutes)

Steve Albrecht

Contact Craig Polhemus, Executive Director, American Accounting Association.

- Make sure dues check off for AAPG is on annual meeting registration.
- Make a list of annual meeting cities so that the AAPG doesn't schedule same cities for its seminars.
- Inform him that AAPG and chairs membership lists are horribly out of date.
- See if he can get an address correction form added to convention registration and dues statements so addresses are updated.
- Tell him we would like the new faculty development director to attend our February meeting and to work closely with the AAPG because we have programmatic responsibility at universities.
- See if there is a minimum number guarantee at the Flamingo Hilton before we get penalized and, if so, how much it is.

Steve's assignment included contacting Craig Polhemus of the AAA and inviting him to attend this meeting. Craig Polhemus participated in the discussion. Craig stated that an address correction form and dues check off would be added to the convention registration and dues statements, so that addresses could be updated. It was agreed that individuals do not need to be a department chair or an administrator to join the AAPG section. He reported that progress is being made in selecting the AAA Faculty Development Director through its Search Committee.

Discuss with AAPG members the following issues at the town meeting in February:

- Is the salary database still valuable? Should other kinds of information be added to the database?
- Examples of things that could be added are what are the major programmatic issues you are dealing with and concerned about (e.g. CPA licensing, 150-hour requirements, quality of students, shift of resources to MBA programs because of focus on MBA rankings, shrinking markets for graduates, increased teaching load mandates, accreditation, budget cuts, etc.)? What kinds of resources do you have (e.g. student-faculty ratios, travel budget, equipment budget, etc.)? Are these new or old problems?

Steve noted that there would a discussion with the AAPG members during the current meeting dealing with these issues in a town meeting format.

Call Keith Stanga and discuss:

- Put flyer describing Cliff Skousen's homepage in packet.

- Make sure the reception isn't too costly. (Cost can exceed that of a dinner.)
- CPA sponsorship of Sunday reception.
- See who gets the comp. Rooms.
- Put copy of AACSB leadership report in folder. (Tom Craven to provide.)
- Put BYU's best-practices packets in folder.

Steve reported that he and Keith Stanga had developed a flier describing the AAPG homepage. Coopers & Lybrand agreed to sponsor the Sunday Reception. The AACSB leadership report was included in the folder for the Annual Meeting along with BYU's best-practices packet and AAPG new chairperson's material.

Call Adelle Cox:

- Change Board of Governors meeting from 1-4 to 11-1 PM on Sunday, February 2ND.
- Inform her and discuss future meeting sites: 1999-Orlando as first choice with some other Florida city as second choice; 2000-Scottsdale, Arizona as first choice with Albuquerque as second choice. Also ask about Hawaii and Canadian and Mexican cities.

*Key Criteria for Choosing Location
(in rank order)*

1. Close to restaurants and other activities
 2. Warm climate
 3. Look into Canada and Mexico, especially if we can partner with another organization for a joint meeting.
- Ask her to come to Board Meeting (AAPG) to discuss meeting sites.
 - Have her call registrants who don't have hotel reservations, especially participants on the program.
 - Make sure concurrent rooms are big enough for mix of sessions.

(See discussion of future meeting sites above.)

Contact CPA firm (Coopers & Lybrand) and ask them to sponsor Sunday night reception!

- Coopers & Lybrand agreed to sponsor the Sunday Reception.

Talk to AAA Executive Committee:

- Ask if they would have any problems if we eliminate regional structure and move to some other type of organization.
- Inform them that many AAA journals are not listed in the Social Science Citations list (ask publication committee to investigate).

Steve reported that the AAA Executive Committee stated that there would not be any problems if the AAPG

(Continued on page 6)

(Continued from page 5)

decided to eliminate the regional structure and move to some other type of organization. He also reported that the Social Science Citations would not list the AAA Journals, unless a minimum number of library subscriptions existed.

Obtain mailing list from Hasselback

- Send a letter about conference and AAPG membership along with membership application to all department chairs. (Describe meeting program, etc.)

A letter about the conference and AAPG membership was sent to all Department Chairs listed in Hasselback.

- Send assignment list to Ken Paige for him to include in Board of Governors minutes.

An assignment list has been included along with the minutes.

Alan Attaway:

- See if some organization, such as medicine, law, etc. has a Director's (AAPG type) Meeting that we can piggyback with. (We might learn from them.)

Alan Attaway provided a report on administrative organizations in other professional schools, namely law, engineering and medicine. He also reported that there did not appear to be an organization for chairs for other disciplines such as marketing, management, finance, etc. There was some discussion about exploring the possibilities of a possible relationship with the MBA directors association and AAPG.

Karen Fortin:

- Follow up on AAPG website and help where needed.

Karen Fortin reported that Larry Tomassini was making progress on the AAPG website. It was pointed out that AAA had purchased the Hasselback directory and that it must be repurchased every year.

Tom Craven:

- Work with Mark Kiel to recruit new members.
- Send AACSB leadership reports to Keith Stanga for inclusion in meeting packet.

Tom Craven reported on his work with Mark Kiel to recruit new members and the sending of the AACSB leadership reports to Keith Stanga for inclusion in the meeting packet, which was done.

Dave Campbell:

- Bring tentative committee structure and chairs to February board meeting.
- Prioritize Board of Governors' and President's agenda for next year (for discussion at February Board of Governors' meeting).
- Organize governance committee to look at regional V.P. and other organizational and governance issues.
- Follow up with V.P.s on responsibilities at February breakfast meeting (in Las Vegas).

David Campbell reported that Bill Collins, Mike Diamond, Mark Kiel and Jerry Trapnell would meet today, February 2, to review the By-laws and the role of the Regional Vice Presidents. He envisioned the Regional Vice Presidents as taking a more pro-active role in the future of the AAPG.

Russ Barefield:

- Work to get mailing list up-to-date and make sure we use updated list for AAPG newsletter and dues statements (all correspondence with members).
- Make sure newsletter is being distributed through first class mail.
- Send mailing list to Dave Campbell and work with Dave.

Russ Barefield reported that the mailing list has been updated through the Hasselback directory. He also was addressing the matter of ensuring that the newsletter is being distributed through first-class mail.

Bill Collins:

- Serve on Dave's new governance committee.
- Ask Alexander Gabbins (Administrative Support Committee) to merge BYU and AAPG "best practices" booklets along with other available materials and their committee's own ideas and update the AAPG department chair's handbook. When completed, put the handbook on the AAPG's homepage.
- Send BYU booklet back to Steve Albrecht.

Bill Collins reported that he will serve on the new Governance Committee along with Dave. Bill has contacted the Administrative Support Committee to merge the BYU and AAPG best-practices booklet along with other available materials and their own ideas to update the AAPG Department Chairs handbook. When this is completed, the Committee will put the booklet on the AAPG homepage.

Ken Paige:

- Prepare and disseminate Board of Governors' minutes.
- Ken Paige prepared and distributed the minutes.

Mark Kiel:

- Let Steve know whose turn it is to sponsor the reception at the 1998 AAPG annual meeting.
- Summarize and prepare the telephone campaign related to the February (Las Vegas) meeting. Also, follow through to make sure chairs are contacted.
- Serve on Dave's new Governance Committee to look at role of regional V.P.s and other governance issues.

Mark Kiel reported that his assigned responsibilities have been completed which included summarizing and preparing a telephone campaign related to this Annual Meeting in Las Vegas, contacting departmental chairs around the country and serving on the Governance Committee.

OFFICERS AND BOARD MEMBERS IN PLACE FOR 1997-98

President:

David R. Campbell
Department of Accountancy
Weatherhead School of Management
Case Western Reserve University
Cleveland, OH 44106-7235
Phone: (216) 368-5479
Fax: (216) 368-4776

At-Large Board Members:

Karen V. Pincus
Department of Accounting
College of Business
University of Arkansas
Fayetteville, AR 72701
Phone: (501) 575-6119
Fax: (501) 575-7587

Alan N. Attaway
School of Accountancy
College of Business
and Public Administration
University of Louisville
Louisville, KY 40292
Phone: (502) 852-4812
Fax: (502) 852-5847

Bernie Milano
KPMG Peat Marwick
Three Chestnut Ridge Road
Montvale, NJ 07645-0435
Phone: (201) 307-7000
Fax: (201) 307-7333

Regional Vice Presidents

Mid-Atlantic

E. Kent St. Pierre
Department of Accounting
College of Business and Economics
University of Delaware
Newark, DE 19716
Phone: (302) 831-1793
Fax: (302) 831-6750

Midwest

Thomas R. Weirich
School of Accounting
College of Business Administration
Central Michigan University
Mount Pleasant, MI 48859
Phone: (517) 774-3314
Fax: (517) 774-2372

Northeast

Victor S. Pastena
Department of Accounting and Law
School of Management
SUNY at Buffalo
Buffalo, NY 14260-4000
Phone: (716) 645-3274
Fax: (716) 645-6823

Ohio

William J. Cenker
Department of Accountancy
School of Business
John Carroll University
Cleveland, OH 44118
Phone: (216) 397-4299
Fax: (216) 397-3063

Southeast

Ronald L. Clark
School of Accountancy
College of Business
Auburn University
Auburn, AL 36849-5247
Phone: (334) 844-6221
Fax: (334) 844-4016

Southwest

Thomas J. Phillips, Jr.
School of Professional Accountancy
College of Administration and
Business
Louisiana Tech University
Ruston, LA 71272-0001
Phone: (318) 257-2822
Fax: (318) 257-4253

Western

Clifford R. Skousen
School of Accountancy
College of Business
Utah State University
Logan, UT 84322-3540
Phone: (801) 797-2331
Fax: (801) 797-1475

**SLATE OF OFFICER AND BOARD MEMBER
NOMINEES FOR 1997-98**

President-Elect:

Russell M. Barefield
University of Georgia

Vice-President for Accreditation:

Keith G. Stanga
University of Tennessee

Treasurer:

James A. Heintz
University of Connecticut

Secretary:

Kenneth L. Paige
Duquesne University

At-Large Board Members:

Academic:

Frances L. Ayres
University of Oklahoma
Thomas J. Frecka
University of Notre Dame

Practice:

Allen Boston
Ernst & Young

Nominations Committee:

Academic:

William A. Collins
University of North Carolina
at Greensboro
Joseph E. Mori
San Jose State University

Practice:

Brent Inman
Coopers & Lybrand

Regional Vice Presidents-Elect

Mid-Atlantic:

Dahli Gray
Morgan State University

Midwest:

James E. Moon
Illinois State University

Northeast:

Steven B. Lilien
Baruch College-CUNY

Ohio:

Mostafa H. Sarhan
University of Akron

Southeast:

J. Larry Hagler
East Carolina University

Southwest:

Jesse F. Dillard
University of New Mexico

Western:

Mary Beth Armstrong
California Polytechnic
State University

**Submitted by the
Nominations Committee:**

Mark Kiel, Chair
Silvia A. Madeo
Dennis Reigle
Doug Snowball

**COMMITTEE CHAIR
APPOINTEES FOR 1997-98**

Accreditation Committee

Keith G. Stanga
University of Tennessee

Accreditation Support Committee

Clifford R. Skousen
Utah State University

**Administrative
Support Committee**

Alexander L. Gabbin
James Madison University

Annual Seminar Committee

Andrew D. Bailey, Jr.
University of Illinois
Katherine Schipper
University of Chicago

DataBase Committee

Alan J. Winters
Clemson University

Faculty Development Committee

John Gardner
Oakland University

New Chairpersons Committee

Barry P. Arlinghaus
Miami University

Newsletter Committee

David P. Donnelly
Kansas State University

Nominations Committee

W. Steve Albrecht
Brigham Young University

Practice Involvement Committee

Russell M. Barefield
University of Georgia
Larry Scott
Price Waterhouse

ANNUAL SALARY SURVEY

The AAPG is considering whether to continue publishing its annual survey of accounting faculty salaries. Some members feel that the information contained in the AACSB survey is sufficient. If you have an opinion for or against continuation of the survey, the Board would appreciate hearing from you. Please email your comments to:

**Dave Campbell
drc3@PO.CWRU.EDU**

ADMINISTRATIVE SUPPORT COMMITTEE REPORT

The Administrative Support Committee (ASC) report for 1996-97 is based on the joint efforts of the 1995-96 and 1996-97 committees. In addition to Brian Carpenter (University of Scranton) and Dahli Gray (Morgan State University), the 1995-96 committee included James Hood (Northeast Louisiana University), John Marts (University of North Carolina-Wilmington) and Paul Parkison (Ball State University), and set as its goal conducting a survey of our membership to determine the administra-

1. Strategies for attracting students into the discipline.
2. Standards used to evaluate faculty productivity in teaching.
3. Processes used by departments to insure continuous improvements in curriculum development, research productivity and/or service.
4. Use of teaching portfolios in evaluating faculty.

The 1996-97 ACS, with Ralph Byington (Georgia Southern University) and Gerald Smith (University of Northern Iowa) joining Brian Carpenter and Dahli Gray, further analyzed the survey responses and reviewed the available literature on the above topics. Our goal was to identify literature that might be useful to AAPG department administrators in addressing "best practices" or

issues which were of greatest interest to AAPG department heads. A 12-item questionnaire listing potential "best practice" topics was developed and circulated at the February 1996 AAPG meeting. Fifty-two usable responses were received and analyzed by the committee. Of the five topics rated "4" or higher (from "1" = unimportant to "5" = very important) by the respondents, the 1995-96 ASC targeted the following four "best practices" topics for in-depth study:

benchmarks. The first draft of our report has been completed. The report provides highlights from the literature review, a list of references the committee believes will be useful to accounting department heads, and an analysis of the surveys administered at the February 1996 AAPG meeting. The final report will be submitted to the Board prior to the July 1, 1997 deadline.

STRATEGIC PLANNING COMMITTEE REPORT

The AAPG Strategic Planning Committee has prepared materials to assist administrators in preparing the AACSB Accounting Accreditation Self-Evaluation Report. The committee has developed a "Tool Kit" available on the World Wide Web that provides suggestions and examples of ways to respond to questions in the accounting programs section of the AACSB Accreditation Standards.

To locate the "Tool Kit" go to the AAA home page at URL:

<http://www.rutgers.edu/Accounting/raw/aaa/aaa.htm>

Click the "Teaching" button

Click the "AAPG/AACSB Tool Kit" button

If you want to go directly to the Tool Kit web page, it is located at URL:

<http://www.usu.edu/~account/faculty/peck/toolbox.html>

Members of the committee that contributed to the development of the Tool Kit were:

Clifford R. Skousen, Committee Chair
Utah State University

Dan S. Dhaliwal
University of Arizona

Ralph L. Peck
Utah State University

Mostafa H. Sarhan
University of Akron

Stuart K. Webster
University of Wyoming

**New
Dues
Payment
Method**

Agreement has been reached with the AAA to add an AAPG dues check off to the AAA convention registration forms and dues statement. This dues payment method will be consistent with those used by the various sections of the AAA.

EMPLOYER SURVEY FORM AVAILABLE

To obtain a copy of an Employer Survey Form that you can adapt to your university and use to obtain information about your graduates, go to the following address on the World Wide Web:

<http://www.rutgers.edu/Accounting/raw/aaa/aapg.htm>

PRACTICE INVOLVEMENT COMMITTEE REPORT

An Interview with Mr. Gene Flegm, a Practitioner who joined Academe

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

In the Spring/Summer 1996 issue of the AAPG Newsletter, the Practice Involvement committee reported the results of the first of what is expected to be a series of interviews with practitioners who have transitioned to the academic world. In this issue, we report the results of the second of these interviews.

As explained more fully in the Spring/Summer 1996 issue, the committee's objectives are to make administrators aware of these transitions, identify issues that might need to be addressed to facilitate the transitions, and to increase the probability that such transitions will be successful. The committee welcomes your comments and suggestions regarding this initiative.

You were the General Auditor for General Motors for many years. What interested you in pursuing a position within academia?

When I entered Ohio State University in 1947, my major was journalism/history and I planned to become a teacher and historian. Walter Lippman was my role model. But plans get changed. I stumbled into accounting only because I had to interrupt my college work (no money) and upon looking for a job I scored quite high on the numeric aptitude test given by the employment agency. That led to a job as a cost clerk; the LaSalle Correspondence Course; a change in my major; and a career in accounting. I never lost my desire to teach (some of the people I've worked for and who worked for me say I never stopped lecturing) however. I became a member of the American Accounting Association soon after joining GM (in 1966) and attended their annual meetings, even appearing as a speaker and a member of council. This led to my being invited to lecture at universities, something that GM encouraged. Eventually I met Gary Previts who recruited me for the Academy of Accounting Historians and also to write an accounting book on my activities involving the FASB's conceptual framework project. Although, upon retirement, several universities where I had lectured and formed friendships with the faculty, asked me to join their faculty, I chose a small, private college two miles from my home, Troy, Michigan. I had served on their board of trustees for nearly ten years, knew everyone and they were willing to give me the winters off.

How long have you been at your present position? Please describe the content of the courses you have taught and your pedagogical approach.

I have been on the faculty at Walsh College since September 1994. (I retired in June 1994.) I teach two courses in their masters programs. One is a prerequisite in accounting required of all masters in finance candidates who have not had any accounting in their undergraduate work; most are engineers with some arts majors

also. The other class is Advanced Theory for Masters in Professional Accountancy candidates. The first course is taught using in class problems, lecture, quizzes and exams with both multiple choice and problems in accounting principles. I use three books in the theory class as well as extensive articles from journals and newspapers. The books are Paul Miller's book on the FASB; Afterman's book on the SEC; and Mueller's book on international accounting. I also lecture on the history of standards-setting, going back to the Middle Ages; ethics (I use an excellent tape of a PBS program covering the Phar-Mor fraud in both classes for this); illustrations of the subjectivity of accounting from my experience; and try to move the students from a "black or white" world of bookkeeping and rules to a more analytical, subjective world of the art of accounting. I assign two research projects (currently they are the historical cost vs. price-level argument and the application of discounting); give two mid-terms and a final, all essay type; and require the students to give five minute oral summaries of their research papers in class.

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

I have been warmly accepted as evidenced by my being asked to serve as interim chair of the accounting department. Of course, as explained, I have known all of the faculty for many years.

Were you prepared to enter academia? What did you do to prepare? Would you have done anything differently? What advice would you give others (individuals and institutions) who would like to pursue such an opportunity?

As explained, I had considerable exposure to academia over the years and had lectured at three or four universities each year for many years. I have always been considered a good public speaker and gave many presentations

(Continued on page 11)

to various groups at GM up through the Audit Committee of the Board. I did not undertake any special program in teaching although I did discuss what I planned to do in class with several faculty members and I listened to their suggestions.

Would you support the position that more of these relationships should be encouraged and fostered?

I would certainly support the position that more of these relationships should be encouraged. The academic world needs exposure to "real time" practice which only the veterans of the battles can bring.

Has your perception of academia changed since you took the position?

No, my perception of academia has not changed. Of course, I had formed an opinion through my long association with academics over the past 30 years.

Are you involved in consulting? If so, how does the relationship with your institution impact these activities?

I'm not actively consulting, although, I have done some special work for GM since I retired. The college administration has been very supportive but, again, my long relationship with the college is certainly a factor.

What would improve the relationships between academia and the accounting profession?

Wider use of internships for the students. Perhaps developing shorter assignments in the field. Developing some type of field work assignment for a few weeks for the faculty. In short, more direct involvement of future employers in the teaching of the students.

Do you participate in any collaborative research/writing projects? If so, are they of an empirical or applied nature?

I haven't participated in any collaborative research projects although I have written articles for various journals. All my research would be classed as empirical.

From your viewpoint, do most academics meet the AACSB's Accounting Accreditation Standard relating to practical experience? What are your suggestions as to how this standard can be more effectively achieved?

I am not familiar with the AACSB's practical experience requirement. However, most of the academics that I know have limited experience, ordinarily as a junior accountant with a public accounting firm which I don't believe is of much use in the classroom.

What is your teaching load, and how does it compare with the other faculty at your institution?

I teach two classes per semester and chair the department. I carry about one class less than the others, principally because the administration expects me to be involved in fund raising also (through my business contacts).

Is there a service component within the position you currently hold?

No.

Have the School's expectations for you changed since you arrived?

They now expect me to revise the accounting program to meet the 150-hour requirement for the CPA exam and have asked me to be chair of the department.

Do you participate in faculty meetings? If so, do you have the same voting privileges as other faculty?

I am an active participant at faculty meetings and, as chair, attend meetings of the Academic Committee of the Board. I have the same voting privileges.

Are you evaluated in the same manner and with similar expectations of other faculty?

I am evaluated the same as the rest of the faculty and I am sure they expect the same of me as the rest.

Is your position funded with state appropriations, and is it augmented by private support?

The college is privately funded. There is no special funding for my position.

Please provide additional comments and insights you think would be helpful in creating such positions.

I think I have covered this question with my earlier comments.



NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

College / University

Pittsburgh State University
New Mexico State University
University of Saskatchewan
Seton Hall University
St. Louis University

Department Chairperson / School Director

Guy W. Owings
Manson P. Dillaway
R. Murray Lindsay
James W. Greenspan
James P. Jennings

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:

David Donnelly
Department of Accounting
College of Business
Calvin Hall
Kansas State University
Manhattan, KS 66506

Name of New Administrator: _____

Title: _____

School: _____

Address: _____

Email Address: _____

American Accounting Association

**5717 Bessie Drive
Sarasota, Florida 34233
Printed in the USA**

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