

Accounting Programs Leadership Group

A Group of the American Accounting Association

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Fall/Winter Newsletter Deadline

The deadline for material to be included in the Fall/Winter issue of the newsletter is Friday, October 8, 1999. Please send all information to the editor at the address below for delivery no later than that date to ensure the timeliness of the Fall/Winter issue.

Jack M. Ruhl
Department of Accountancy
Haworth College of Business
Western Michigan University
Kalamazoo, MI 49008-3899

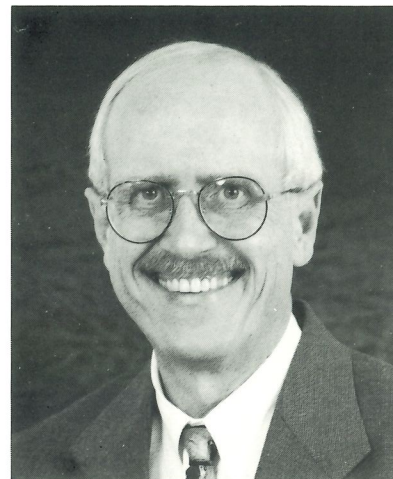
President's Message

As president-elect of APLG, I am writing this message at the request of our president, Russ Barefield. As most of you know, Russ is on leave from the University of Georgia and being treated for cancer in California.

I enjoyed seeing our members at the February seminar in Orlando. We had 182 attendees; about 40 of those also attended the new chairpersons' forum. Each of us benefited from the technical sessions as well as the chance to network. I again express my appreciation to Dave Campbell for his help this year. Thanks also to Linda Marquis and the members of the annual seminar committee for structuring an outstanding program, and to Jack Ruhl and his committee for setting up the new chairpersons' forum. Finally, thanks to Dave Wilson of GMAC and Denny Reigle of Arthur Andersen for sponsoring our receptions.

I have been working to put together our committees for next year, which begins at the AAA Annual Meeting in August. Helen Gernon of the University of Oregon and Finley Graves of Kansas State University will co-chair the program committee for our next annual seminar. If you have ideas for next year's seminar, please communicate with Helen or Finley. John Cumming of Miami University in Ohio will chair the new chairpersons' forum committee. We hope to have our next meeting in Las Vegas, and Dee Strahan is now trying to secure hotel accommodations at reasonable rates.

This spring, department chairs at about 15-20 colleges and universities will participate in the AAA's Academic Partners Benchmarking pilot project. Ultimately, the project will provide useful comparative information about accounting programs for use in (1) reporting to various constituencies, (2) accreditation self-studies, and (3) assessment and continuous improvement. The schools selected for the pilot project will provide information about their programs as well as feedback on the questionnaire design. The AAA will use the feedback to develop a final benchmarking tool that will be launched in August at the Annual



Keith G. Stanga
APLG President-Elect

Meeting in San Diego. The AAA expects to expand the project this fall to include other accounting program chairs and to later develop tools for addressing the issues of other stakeholders of accounting programs (e.g., students, faculty, employers and alumni). The APLG has provided leadership in the development of this project, both through an *ad hoc* advisory group to the project and through providing two CPE sessions at our annual seminar in February. We'll all hear more about this project and opportunities to get involved. If you have questions, please contact Tracey Sutherland at the AAA headquarters (email: aaatracey@packet.net).

One session at our annual seminar in Orlando discussed many changes that are planned for the AACSB's accounting accreditation standards. The AACSB's Accounting Accreditation Committee discussed the standards again at its meeting in St. Louis in mid-March. The APLG's Accreditation Committee, led by Cliff Skousen, has reviewed the proposed revisions and provided comments and suggestions to the AACSB. I expect this subject to form part of a

(Continued on page 4)

Accounting Programs Leadership Group Minutes of Board of Governors' Meeting

November 15, 1998 ■ Chicago, Illinois

Attending: Keith Stanga (presiding for Russ Barefield), Allen Boston, Dave Campbell, Ron Clark, Jim Heintz, Larry Rittenberg, Cliff Skousen, Sam Vitkoski. Also present was Linda Marquis, Chair, Annual Seminar Committee.

The Board meeting began at 11:00 AM on Sunday, November 15, 1998 at the Chicago Hilton Hotel, with Keith Stanga presiding.

Approval of prior meeting minutes:

Minutes indicated a budget of \$5,000 for a salary survey for the 1998-99 year. Board agreed that this budget item was not needed. The third paragraph of the Treasurer's Report was stated as: "The current cash balance is high, and the budget for 1998-99 calls for only a small loss (around \$5,000). A budget of \$5,000 was reinstated for collection of the salary survey in case it was needed. Monies were allocated to the Practice Involvement and Faculty Development Committee." The Board approved the following revised wording: "The 1998-99 budget calls for Revenues over Expenses of \$1,200." All references to salary survey are therefore deleted.

Treasurer's Report

- Jim Heintz reported the following:
- Membership is now 333 members.
 - Cash balance as of 8/31/98 was \$59,069.69.
 - 1997-1998 contributions include some 1998-1999 contributions received before year-end.
 - A question was raised about a contribution of perhaps \$2,500 from GMAT (Dave Wilson). Keith Stanga agreed to follow up with Russ Barefield, and as appropriate, with Dave Wilson of GMAT.
 - The Board discussed the necessity of requesting the continuing specific contribution of \$3,500 from the national accounting firms. Since the Board would not request the contribution until August 1999, the Board agreed to

delay any action until the February meeting.

Annual Seminar Meeting

Linda Marquis, Chair of Committee reported on program of 1999 Annual Meeting. Board discussed various suggestions on ways to better meet the needs of members, especially those representing smaller schools. Board complimented Linda and the committee for the high-quality program they have prepared for the upcoming meeting.

APLG Strategic Plan

As part of the APLG's Periodic Review, the Board discussed the existing Strategic Plan. A program/workshop for administrators of Masters of Accounting degree programs was identified as a priority item for future action.

The Board also reviewed the action items within the Strategic Plan and concluded that the following items had either been accomplished or were no longer necessary and therefore are removed from the Strategic Plan:

- Action: Conduct Annual Accounting Salary Survey and publish results.
- Action: Communicate results of AECC grant program.
- Action: Develop financial grant program or other communication assistance.
- Action: Survey membership on issues in accounting education—Timing of CPA examination. Other survey items retained.
- Action: Develop positions on AICPA/NASBA guidelines on 150-hour program.

The Board discussed the remaining Action Items and noted that progress was being made on each item. The Board suggested that Keith Stanga begin thinking about a relatively small number of items, perhaps two or three, for the group to focus on next year.

Program Registration Fees

Motion made and approved to provide registration discount for APLG programs

for the second participant when multiple faculty attend from the same school. The Board will further explore this issue.

Other Business

- Keith Stanga requested suggestions for persons to chair the year 2000 annual seminar. He also indicated that Dee Strahan was trying to secure a hotel site for the year 2000 meeting, to be held in Las Vegas.
- Dave Campbell requested names for the Nominations Committee.
- Keith Stanga made liaison assignments for regional coordinators and committee chairs. The liaison persons should report at the APLG board meeting in Orlando.
- Sam Vitkosky discussed Beta Alpha Psi strategic plans and processes for gathering feedback. Beta Alpha Psi plans to actively involve the APLG in gathering feedback and performance assessment.
- APLG Board will meet Sunday, January 31 at the Midyear meeting in Orlando. The meeting times are 10 AM to 1 PM.
- Cliff Skousen discussed a proposal to combine the APLG Accreditation Committee with the AAA Accreditation Committee. Keith Stanga and Russ Barefield will discuss this proposal further and report back to the Board.

The Board adjourned at 3:30 PM.

Accounting Programs Leadership Group Minutes of Board of Governors' Meeting

January 31, 1999 ■ Orlando, Florida

Attending: Frances Ayres, Allen Boston, Dave Campbell, Ron Clark, Dave Donnelly, Jim Heintz, Ken Merchant, Larry Rittenberg, Cliff Skousen, Keith Stanga, Sam Vitkosky.

Absent: Russ Barefield

The Board meeting began at 10:00 AM on Sunday, January 31, 1999 at the Radisson Twin Towers (Orlando), with President-Elect Keith Stanga presiding.

The minutes from the Board of Governors meeting held November 15, 1998 in Chicago were discussed and approved.

Treasurer's Report

Jim Heintz presented a revised year-to-date Treasurer's Report dated 8/31/98 (but revised 12/31/98). Jim reported a "hefty" ending cash balance, of over \$58,000.

The Annual Meeting held in Orlando was expected to break even.

Discussions centered on requests for donations from the major accounting firms to sponsor a reception at the Annual Meeting. The requests (for a maximum of \$3,500) had been rotated among the largest firms. Despite the healthy cash balance, it was decided to continue these requests because it helps to subsidize the costs of the Annual Meeting. It was hoped that GMAC would contribute \$2,500 each year to sponsor the Sunday night reception.

Accounting Accreditation Committee

A combined meeting of the APLG and AAA accreditation committees met in Orlando. One issue discussed was whether to combine these two committees, and if so, what representation there should be. Cliff Skousen, chair of the APLG committee suggested that the chair of the AAA committee should come from APLG and that at least one-half of the members come from APLG.

Larry Rittenberg asked if a program with quality students but involving mostly distance learning would be accredited (with the question aimed at the newly announced Ernst & Young program offered in conjunction with Notre Dame and the McIntyre School at the University of Virginia). This led to a discussion of a number of issues, such as whether the soft skills (e.g., communication, interpersonal skills)

were necessary for accreditation and whether work experience or internships could count as part of 30 graduate credits. Alan Boston (of E&Y) explained that communication was a critical need five years ago, but now the emphasis is on greater business understanding (e.g., mergers and acquisitions, business processes). Two conclusions were that: (1) the APLG should be involved in real dialogues with practitioners about changes in the desired skill sets, and (2) the pace at which new programs are being developed and the pace at which accreditation (e.g., every 10 years) is done do not match.

Administrative Support Committee

No report.

Practice Involvement Committee

No report.

Newsletter

Dave Donnelly reported that the newsletter has a new design. He is considering using more pictures to "liven up" the presentation. He is trying to get committee reports for the Spring/Summer issue, the deadline for which is March 19. And he is looking for a new chair of the newsletter committee starting next year.

Faculty Development Committee

No report.

Regional Vice Presidents

Dave Campbell reported that there has been some breakdown in communication. The key is getting in the loop in each region to get on the regional programs. Some regional vice presidents need more guidance.

Annual Program

Preregistration totaled 162. With walk-ins, estimated attendance was 175. Issues regarding the expense of the room and errors in the published airline numbers and file numbers were discussed.

An idea to offer a discount for the second and subsequent attendees from a given school at the APLG Annual Meeting was discussed. Dee Strahan would be asked for data showing how many attendees were not APLG members.

A suggestion to move the APLG meeting to Thursday/Friday (instead of Monday/Tuesday) was discussed. Most thought that that would cause more classes to be missed.

Nominations

Dave Campbell submitted a list of nominations of officers for 1999-2000.

Strategic Planning Update

Keith Stanga handed out an APLG Strategic Plan Summary. Faculty development was a recent addition to the plan. The plan will be reviewed at the August meeting.

Future Meeting Site

The 2000 Annual Meeting will be held in Las Vegas. Even though a hotel had not been reserved, it was expected that suitable space could be located. Dee Strahan was working on this problem.

Other Items

Larry Rittenberg suggested that it would be useful to have an APLG session at at least some AAA regional meetings to serve smaller schools whose representatives did not attend the Annual Meeting. The APLG should get lists of schools from AAA.

The meeting was adjourned at 1:00 PM. The next meeting of the APLG Board of Governors will be held in conjunction with the AAA Annual Meeting in San Diego in August 2000.

Accounting Programs Leadership Group 1999–2000 Officers and Board Members

President

Keith Stanga
Department of Accounting
and Business Law
College of Business
Administration
University of Tennessee
Knoxville, TN 37996-0560
Phone: (423) 974-1758
Fax: (423) 974-4631
Email: kstanga@utk.edu

Secretary

Kenneth A. Merchant
Leventhal School of
Accounting
University of Southern
California
Los Angeles, CA 90089-1421
Phone: (213) 740-4841
Fax: (213) 747-2815
Email: kmerchant@sba2.usc.edu

At-Large Board Members

Ronald Clark
School of Accountancy
College of Business
Auburn University
Auburn, AL 36849-5247
Phone: (334) 844-6221
Fax: (334) 844-5875
Email: rclark@business.
auburn.edu

Larry Rittenberg
Department of Accounting
and Information Systems
School of Business
University of Wisconsin
Madison, WI 53706-1323
Phone: (608) 262-2267
Fax: (608) 263-0477
Email: lrittenberg@wisc.edu

Sam Vitkoski
BDO Seidman, LLP
180 N. Stetson Ave.
Chicago, IL 60601
Phone: (312) 240-1236
Fax: (312) 540-0786
Email: svitkoski@bdo.com

Regional Coordinators Midwest

Joann Noe Cross, Vice
President
Department of Accounting
College of Business
Administration
University of Wisconsin-
Oshkosh
Oshkosh, WI 54901-8676
Phone: (414) 424-1311
Fax: (414) 424-7413
Email: crossj@uwosh.edu

Ohio

David F. Fetyko, Vice President
Department of Accounting
College of Business
Administration
Kent State University
Kent, OH 44242-0001
Phone: (330) 672-2545
Fax: (330) 672-2548
Email: dfetyko@bsa3.kent.edu

Southwest

Danny Hollingsworth,
Vice President
Accounting Department
Hankamer School of Business
Baylor University
Waco, TX 76798-8002
Phone: (254) 710-3536
Fax: (254) 710-1067
Email: dan_hollingsworth
@baylor.edu

Western

Gerald B. Hoth, Vice President
Department of Accounting
School of Business
Administration & Economics
California State University
Fullerton
Fullerton, CA 92834-9840
Phone: (714) 278-3465
Fax: (714) 278-7101
Email: ghoth@fullerton.edu

Southeast

H. Fenwick Huss, Vice
President
School of Accountancy
College of Business
Administration
Georgia State University
Atlanta, GA 30302-4050
Phone: (404) 651-4487
Fax: (404) 651-1033
Email: acchfh@panther.gsu.edu

Northeast

Henry Schwarzbach, Vice
President
Department of Accounting
College of Business
Administration
University of Rhode Island
Kingston, RI 02881-0802
Phone: (401) 792-4327
Fax: (401) 792-4312
Email: schwarzsb@uriacc.uri.edu

Mid-Atlantic

Dave Stout, Vice President
Department of Accountancy
College of Commerce &
Finance
Villanova University
Villanova, PA 19085-1678
Phone: (610) 519-4048
Fax: (610) 519-5204
Email: stout@ucis.vill.edu

President's Message (Continued from page 1)

panel discussion at the AAA Annual Meeting in San Diego in August.

Accounting enrollments are down at most universities. This issue has become an important concern for academic accounting program chairs as well as accounting firms. Business school students can sometimes major in certain nonaccounting disciplines and earn starting salaries after four years that exceed the starting salaries of Master of Accountancy graduates after five years. Obviously, this condition is unlikely to encourage the best and brightest students to pursue the accounting major. I am working now to structure an APLG session for the AAA meeting in August that will address this issue.

An AICPA committee is working to make changes in the content of the uniform CPA examination. The APLG will closely monitor these efforts as changes in the exam's content may be a catalyst for many schools to consider changes in their accounting curricula.

We are living in a period of unusual challenges and opportunities. Most universities are experiencing a difficult budgetary environment. Important university processes (e. g., instructional delivery systems, post-tenure reviews) are changing. The accounting profession is changing rapidly, and the AICPA is providing significant leadership. Accounting enrollments are down, and accounting accreditation standards may

soon change. At the same time many universities are expanding their accounting programs as more states require 150 semester hours of education to sit for the CPA exam. All of these changes underscore the need for high-quality leadership of academic accounting programs.

I wish our president, Russ Barefield, continued strength and good fortune in his battle with cancer, and I look forward to seeing many of you at meetings throughout the year.

Keith G. Stanga
University of Tennessee
President-Elect, APLG

Invitation to Volunteer for Committees

American Accounting Association President-Elect Jan R. Williams is filling AAA committee assignments for 1999–2000. If you are interested in serving on a committee or in suggesting someone to serve, please send contact information (name, affiliation, address, phone, fax and email) with any specific committees of interest to:

Jan R. Williams
Ernst & Young Professor
Associate Dean for Academic Programs
716 Stokely Management Center
University of Tennessee
Knoxville, TN 37996-0570
Fax: (423) 974-1766
Email: jwilli13@utk.edu



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Alan Reinstein
George R. Husband Professor of Accounting
Wayne State University
Detroit, MI 48202
Phone: (248) 357-2400
Email: a.reinstein@wayne.edu

Thank you for your consideration regarding this matter.

Slate of Officer and Board Member Nominees for 1999–2000

President-Elect:

Jim Heintz
University of Kansas

Vice President for Accreditation:

Bob Keith
University of South Florida

Treasurer:

Linda Marquis
Northern Kentucky University

At-Large Board Members:

Academic

Jamie Pratt
Indiana University Bloomington

Steve Limberg

University of Texas at Austin

Practice

Ellen Glazerman
Ernst & Young, New York

Regional Vice President-Elect:

Northeast

Paul Janell
Northeastern University

Mid-Atlantic

Jalal Soroosh
Loyola College in Maryland

Southwest

Pete Dillaway
New Mexico State University

Southeast

Wayne Morse
University of Alabama in Huntsville

Ohio

Ron Burrows
University of Dayton

Midwest

Gerald Smith
University of Northern Iowa

Western

Stu Webster
University of Wyoming

APLG Accreditation Committee Report

The APLG Accreditation Committee met twice during the year to discuss accounting program accreditation issues. Enhancement to a web site with accreditation help is underway.

The web site may be found through the AAA or APLG web sites, or directly at <http://www.usu.edu/~account/faculty/peck/index.html>. This web site currently has links to one accreditation report, but others will soon be added, and other accreditation help that might be useful to programs seeking accreditation or reaffirmation. A sample previsit letter is being drafted and should be linked to this web site this spring.

The committee spends considerable time reviewing the AACSB proposed changes to the accounting accreditation standards. Comments and suggestions were given to the AACSB. Suggestions regarding format of the AACSB accreditation standards manual were also presented to the AACSB.

The committee has recommended that it be combined with the AAA Accreditation Committee and that there be representation on a single AAA-APLG committee from the FSA Accreditation Committee and the AACSB Accounting Accreditation Committee.

APLG ANNUAL MEETING

**Las Vegas, Nevada
February 6–8, 2000**

**Dates and location are
TENTATIVE.
Final details will appear in the
Fall/Winter newsletter.**

ACCOUNTING PROGRAMS LEADERSHIP GROUP STRATEGIC PLAN

The Board of Governors of the Accounting Programs Leadership Group has adopted a strategic plan designed to stimulate excellence in accounting education. Our vision is ambitious, but it is within our capacity to achieve.

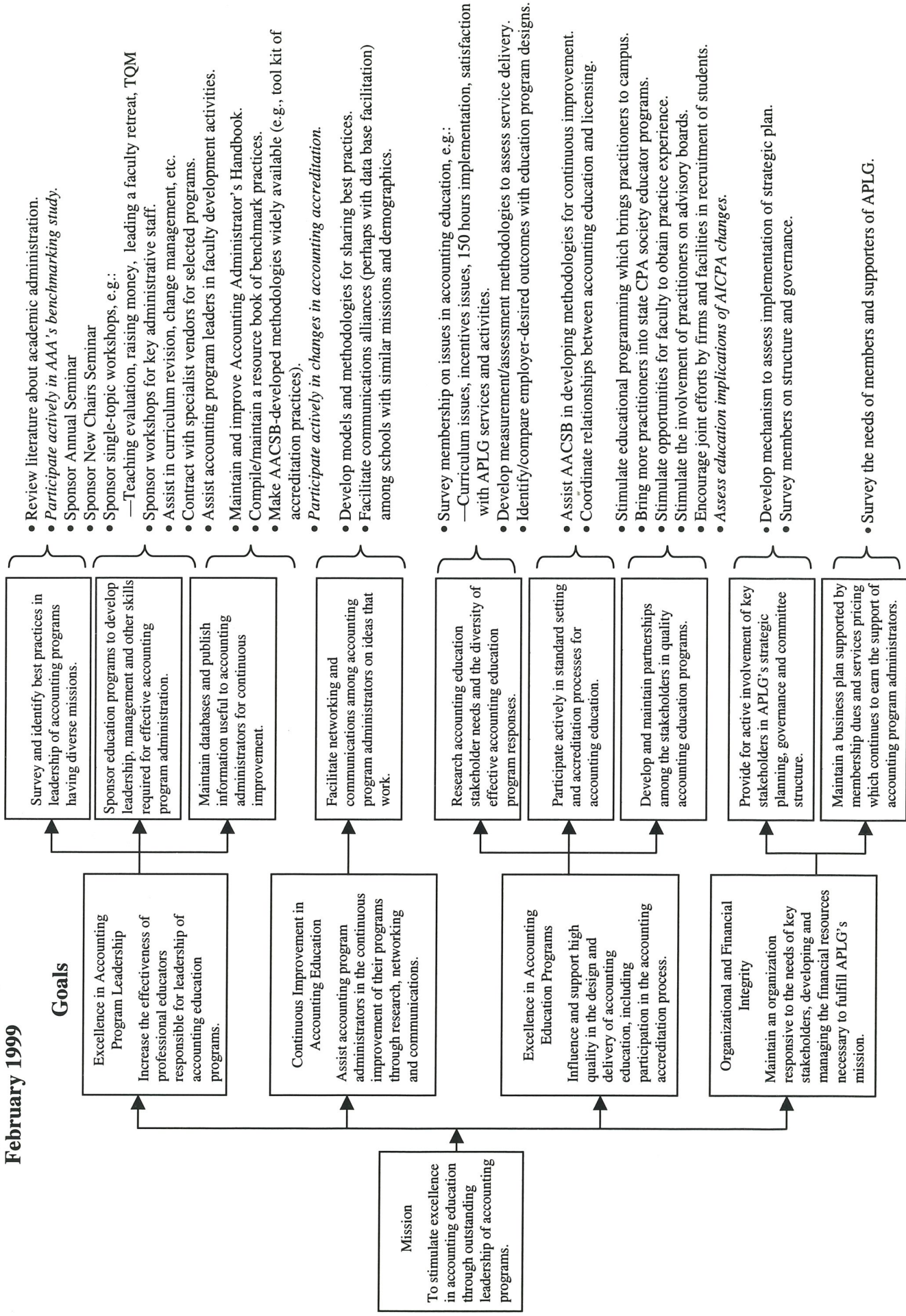
Our intention is to build a platform that will endure through the continuing changes that will be faced by leaders of accounting programs in the years ahead. We hope that you will identify with our values and aspirations and that you will take an active role in supporting and implementing our strategies.

A strategic plan summary is presented on page 7 for your convenience. This document is continually being reviewed and modified to address our changing needs. The Board is interested in your comments and suggestions concerning the plan. Please provide them to any member of the APLG Board.

Accounting Programs Leadership Group Strategic Plan Summary February 1999

Strategies

Actions



NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

The following new administrators have been reported to the editor since the Fall/Winter 1998 issue:

College/University

Bloomsburg University
Brigham Young University
Loyola Marymount University
University of Akron
University of Florida
University of Memphis
University of Missouri-Kansas City
University of Nebraska-Lincoln
University of Southern Mississippi

Department Chairperson/School Director

Nancy E. Coulmas
Lee H. Radebaugh
Alan A. Cherry
Emeka Ofobike
John L. Kramer
David Spiceland
Lanny Solomon
Thomas E. Balke
W. Robert Smith

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 APLG members to:

Jack M. Ruhl
Department of Accountancy
Haworth College of Business
Western Michigan University
Kalamazoo, MI 49008-3899

Name of New Administrator: _____

Title: _____

School: _____

Address: _____

Email Address: _____

American Accounting Association

5717 Bessie Drive
Sarasota, FL 34233-2399
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