

NEWSLETTER:

Administrators of Accounting Programs

A Group of the American Accounting Association
653 South Orange Avenue Sarasota, Fl. 33577

WINTER 1977

VOL. 1, NO. 1

Administrators of Accounting Programs

A GROUP OF THE AMERICAN ACCOUNTING ASSOCIATION

ARTHUR G. MEHL, President

DEPARTMENT OF ACCOUNTING
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PEORIA, ILLINOIS 61625

TELEPHONE (309) 676-7611

January, 1977

Dear Fellow Administrators:

It is a pleasure to report to you that your association's activities are well under way. The Board of Governors met in Dallas in October for the purpose of planning the current year's program. Committees were established and committee charges and appointments were approved by the Board. You will find more detailed information concerning the committees in the accompanying newsletter.

Channels of communication have been opened and liaison established with the AICPA's Board on Standards for Programs and Schools of Professional Accounting, the AICPA, the NAA, and the AACSB. The formation of our association has been warmly received by all of these bodies. Hopefully, we have begun a meaningful and fruitful relationship with each of them.

If you are not already a member of the Administrators of Accounting Programs, we would be most pleased to have you join our group. You can obtain a copy of the by-laws and a membership application form by writing to:

Paul L. Gerhardt
Administrative Secretary
American Accounting Association
653 South Orange Avenue
Sarasota, FL 33577

If you have any questions concerning the group, please feel free to write to me or any of the officers. The names and addresses of the officers are included in the newsletter.

Sincerely,



ACCREDITATION OF ACCOUNTING PROGRAMS UPDATE

AICPA

Herb Miller sent the following report on the AICPA's Board on Standards:

The AICPA Board on Standards For Programs and Schools of Professional Accounting met in New York on November 3 and 4 to consider the responses to its widely circulated Discussion Draft. No final actions were taken at this meeting. However, a subcommittee of the Board was instructed to reconsider the wording of the Discussion Draft in the light of the comments received and to prepare a draft of a final report for the Board's early consideration.

AAA

At the time of the August meeting in Atlanta, the AAA Committee on Accounting Education received the following charge from President Chuck Horngren:

To prepare a statement of standards for accreditation of a diversity of accounting programs at the baccalaureate and postgraduate levels.

This charge emanated from action of the Executive Committee to participate in formulation of an accreditation body for accounting programs. As a consequence of the Executive Committee action, President Horngren and the Executive Committee agreed that the American Accounting Association should independently develop a set of standards for submission to the accreditation body.

In response to its charge, the Committee on Accounting Education reviewed a first draft at its November meeting. The last word from Bob Grinaker, chairman of the committee, is that a set of standards have been developed and will be presented to the AAA Executive Committee at its next meeting.

AACSB

In November, the AACSB issued a Response to the Report of the AICPA Board on Standards. This response, reflecting the views of the general AACSB membership, expresses opposition to: (1) autonomous schools (programs) of accounting, (2) a separate mechanism for accreditation of accounting programs and (3) separate control of the accreditation process for accounting programs.

The AACSB Response indicated that they recognized as valid many of the concerns expressed by the AICPA and other proponents of autonomous schools and separate accreditation. The AACSB expressed a willingness to work with the proponents to incorporate their ideas into established accreditation procedures and standards.

A complete copy of the response may be obtained from: AACSB, 760 Office Parkway, Suite 50, St. Louis, Missouri 63141.

Executive: one who makes an immediate decision and is sometimes right.

A conference room is a place where everybody talks, nobody listens, and most people later disagree.

COMMITTEES ESTABLISHED

Committee on Accreditation and Standards of Professional Schools and/or Programs in Accounting

Committee Charge: To summarize all presently available information concerning accreditation, standards for professional schools, and standards for programs in accounting in a fashion such that it can be made available to the membership of the Administrators of Accounting Programs. Further, after a thorough review of the available information, the Committee is to isolate those areas concerning these subject matters that need to be further explored.

Committee Members:

Catherine E. Miles, Chairman
Virginia Commonwealth University (Visiting)
Clarence G. Avery
Florida Technological University
Elton A. Devine
Eastern Michigan University
Gaylon L. Halverson
University of Northern Iowa
Robert B. Sweeney
University of Alabama

Committee on Research and Publication

Committee Charge: To be responsible for the quarterly publication of a group newsletter; to identify research areas of concern to the membership; to solicit studies in these areas; to evaluate proposals of study; to seek funding and publication alternatives relative to projects with the President; to undertake the publication and distribution of selected projects.

Committee Members:

Vincent C. Brenner, Chairman
Louisiana State University
Jack Kiger
University of Tennessee
Stephen E. Loeb
University of Maryland
Larry G. Pointer
Texas A & M University
Charles J. Weiss
Seton Hall University

Committee on Continuing Education

Committee Charge: To coordinate with the AAA Staff director of continuing education the offering of continuing education programs for the administration of accounting programs and to explore and prepare continuing education alternatives.

Committee Members:

Henry R. Anderson, Chairman
California State U.—Fullerton
Walter F. James
Washburn University of Topeka
Geraldine F. Dominiak
Texas Christian University
Ronald D. Niemeyer
Jackson State University
Joseph E. Mori
San Jose State University

Committee on Organization and By-Laws

Committee Charge: To review and propose changes in the organizational structure and By-Laws.

Committee Members:

John Cerepak, Chairman
Fairleigh Dickinson University
Nicholas A. Kargas
Milliken University
Henry Longfield
Indiana State University
Joseph A. Silvos
University of Missouri—Columbia
John K. Simmons
University of Florida

COMMITTEE ON ACCREDITATION AND STANDARDS OF PROFESSIONAL SCHOOLS AND PROGRAMS

The Committee on Accreditation and Standards of Professional Schools and/or Programs met in Atlanta February 11-12, 1977, and developed plans for projects which should be of interest to accounting administrators related to the subject of professional schools and/or programs.

Within a few weeks you will receive a questionnaire — yes, another questionnaire! However, the Committee feels that you will be interested enough in the results of the survey that you will be willing to take the time necessary to complete the questionnaire. One of the primary purposes for conducting the survey is to see whether or not accounting administrators actually favor professional schools and/or programs; if so, do they favor these as being "free standing" or within the current framework of the School of Business. Also, the survey results may be used to get some indication of the number of schools that will be able to meet the standards as shown in the *Discussion Draft Board on Standards for Programs and Schools of Professional Accounting*, by American Institute of Certified Public Accountants, if these were the accepted standards.

The questionnaire is to be mailed to each Accounting Department Administrator of A.A.C.S.B. member schools. Please assist the Committee by completing your questionnaire and returning it as soon as possible in accordance with the instructions with the questionnaire.

Another major project of the Committee is to compile a comprehensive bibliography of material concerning programs and/or schools of professional accounting. Much valuable information on this subject is not in our libraries and may be difficult for each interested person to obtain. The bibliography should assist in helping administrators know what information is available and, by having an annotated bibliography, which articles to read. You will hear more about this as the project develops.

A third major project of the Committee is the gathering of information relating to the current status of programs and schools of professional accounting. How many schools have such programs? Which schools are actively developing such programs? What is the make-up of developed programs? How were the proposals made? These are the kinds of questions being asked and

the answers may help other schools who are expecting to develop such school and/or program.

The Committee deems its role to be that of information gathering and dissemination. Information obtained from work of the Committee will be reviewed in the Administrators' quarterly newsletter, details given to the membership in report form, and discussion at the Administrators of Accounting Programs group meeting in Portland.

Committee members:

Catherine E. Miles, Chairman
Clarence Avery
Elton A. Devine
Gaylon Halverson
Robert B. Sweeney

ACCOUNTING FACULTY RECRUITMENT SURVEY

You can expect to receive a questionnaire on accountancy faculty recruitment later this spring from Art Mehl, Bradley University. This will be the third year that this highly successful questionnaire has been employed to provide accounting administrators with information regarding faculty recruitment. As during the past two years, the questionnaire will request information on faculty vacancies, salaries paid to new faculty members, summer school and research guarantees, types of courses and course hours taught by new assistant professors, sources of leads, equal opportunity activities, estimates of potential positions for 1978-79, and information from doctoral programs on Ph.D. completions and ABD's for 1977-78.

The results of the 1975 and 1976 survey were reported at the annual conventions in Tucson and Atlanta. The results of this year's survey will be reported in Portland. If you would like a copy of the 1976 survey report, please send your requests to either:

Paul L. Gerhardt
Administrative Secretary
American Accounting Association
653 South Orange Avenue
Sarasota, FL 33577

Arthur G. Mehl, Chairman
Department of Accounting
College of Business Administration
Bradley University
Peoria, IL 61625

RESEARCH STUDIES

The AAP would like to encourage more research in the area of administration of accounting programs. As a means of encouraging this research the Committee on Research and Publication will provide assistance in obtaining funding for worthwhile projects. In addition, the committee will publish accepted studies in an AAP Research Series.

The Committee on Research and Publication encourages submission of research proposals. These proposals may be sent to any member of the Committee.

AAP SEMINARS

The Committee on Continuing Education held its first meeting at the AAA's Chairperson's Seminar in Denver. According to Hank Anderson they are planning two seminars for this spring and summer. The first seminar will be May 19th and 20th at the Arthur Andersen Facilities in St. Charles, Illinois. The seminar will be open to all members. While the program has not yet been set, it is anticipated that it will cover topics related to human behavior and administration. The program may include sessions on such areas as staff motivation, interpersonal relationships and the affect of various personality tracts on the leadership role. A mailing in this seminar should be forthcoming in the next month or so.

The Committee is planning a second seminar for new department chairpersons. It is expected that this seminar will be offered sometime during the summer. The seminar will attempt to give new administrators an insight to several important areas of administration. The seminar may include a discussion of such areas as faculty recruiting, fund raising, promotion and tenure decision, curriculum development and professorial development. Information in this seminar should be out by late spring.

AAP ANNUAL SURVEY

The Committee on Research and Publication will be considering the continuation of Art Mehl's annual accounting faculty supply and demand study. The Committee would like to expand the study to gather all types of information that may be useful to you in comparing your department with others around the country. It is hoped that this information will be useful to you in funding negotiations with your upper administration.

The survey will be expanded in many directions. Data will be collected concerning operating budgets, credit hours generated, number of majors, size and rank of staff, number and use of graduate assistants, secretarial support, and funding for faculty travel to name a few. If there is any type of information that you feel should be included in the study the Committee would greatly appreciate your input. Please send your suggestions to Vince Brenner, 150 Himes Hall, Louisiana State University, Baton Rouge, LA 70803.

American Accounting Association

653 S. ORANGE AVE.
SARASOTA, FLORIDA 33577

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DUES

The AAP membership dues were due January 1, 1977. If you have not paid your dues please send your check for \$50 to Paul Gerhardt, American Accounting Association, 653 S. Orange Avenue, Sarasota, Florida 33577.

OFFICERS 1976-1977

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Arizona State University
Tempe, Arizona 85282

- - - NEWS ITEMS - - -

If you have any news items or reports you would like included in the next AAP Newsletter please send them to Vince Brenner, Editor, AAP Newsletter, 150 Himes Hall, LSU, Baton Rouge, LA 70803.

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