

Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 30, No. 1, Spring/Summer 2006

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Fall/Winter Newsletter Deadline

The deadline for material to be included in the Fall/Winter 2006 issue is Monday, October 16, 2006. Please send all information to the address below for delivery no later than that date to ensure the timeliness of the Fall/Winter issue.

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Accounting Programs Leadership Group
A Group of the American Accounting Association
Published Biannually
American Accounting Association
5717 Bessie Drive
Sarasota, FL 34233-2399

President's Message

Kent St. Pierre

Greetings to Chairs and Program Leaders—I hope this newsletter finds you enjoying your summer and the quiet from the normal student activity it brings! Based upon the evaluations received from those attending the Midyear Meeting, the overall program was well received and beneficial to those attending. As with all meetings of this nature, there were suggestions to make it better and concerns about some of the presentations, but in total the group seemed pleased. Every APLG meeting I have attended has provided insight into some issues we face as chairs or new ways to address problems that never seem to be resolved. This year's meeting was no exception, as I came away with some ideas that will work for my faculty in addition to new information on recruiting and AACSB procedures. As I finish my term as president and end eighteen years as department chair this fall, I would like to note some of the issues and ongoing concerns we face as chairs/program leaders (some of these were topics covered in San Antonio; others may be topics for future APLG meetings). Many of my observations are probably the result of early senility, but they may explain why very few chairs stay in these positions for extended periods of time!

On the national front, we have organizations such as NASBA and their mission to control everything that we do as faculty, even though it is not clear what their objective is over the long term. As chairs, I believe we need to constantly stay on top of what this organization is proposing, since there seems to be no rhyme or reason to their conclusions and suggestions. On the international front, we have several organizations looking at the content of what we do from the perspective of international congruency. However, the meddling in what I consider to be areas of faculty expertise may be a moot point if we are unable to address the ongoing problem concerning the shortage of new accounting Ph.D.s. Anyone who has attended national meetings should be struck by the aging of the academic population. Not only

do we have a current problem with the number of new doctoral faculty, but the retirements that will take place in the next 5–10 years may result in a legitimate crisis. In addition, we have an ever changing AACSB environment that requires a great deal of effort by chairs and faculty, with the chair naturally assuming a great deal of the responsibility for staying current on accreditation issues. Finally, we have the problem or pleasure of meeting an increasing demand for students that has exceeded supply at many institutions—and the concern that this bubble may not last!

At the “local” level we have the constant battle over resources and budget constraints, with few state allocations meeting the needs of the faculty. If state allocations do increase, do the college of business and the accounting department receive their fair share? Unfortunately, because of our fundraising ability, we often face a substitution effect where deans assume they can take from our support money because we have “soft” funds available. Accounting chairs and program leaders also have a greater workload than the chairs in other business departments because of our work with the firms—from both a recruiting and fundraising perspective—and what appears to be a greater concern about student careers than our colleagues. We also are dealing with the most introspective profession that I am aware of as far as what we do in the classroom—both from a content and presentation perspective. If one studies the accounting education literature and compares it to the education literature of the other business disciplines, you will notice that we examine and analyze *ad nauseum* what we do and how we do it. This is not a criticism per se but a question as to why the other disciplines are not as concerned! Add to this the fact that very few deans seem to respect the accounting department for what it does and the efforts involved—perhaps because very few deans are from the accounting area—and we have an ongoing battle for

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Accounting Programs Leadership Group Minutes of Board of Governors' Meeting

February 12, 2006 — San Antonio, Texas

Attendees

Fran Ayres, Allen Boston, Mark Chain, Bud Fennema, Tom Linsmeier, Phil Reckers, Lydia Rosencrants, Jack Ruhl, Kent St. Pierre, Kevin Stocks, Paula Thomas, and Doug Ziegenfuss.

Minutes

The Board meeting began at 9:40 a.m. on Sunday, February 12, 2006 in the San Antonio Hilton, with President Kent St. Pierre, presiding. The minutes of the Board meeting held August 7, 2005 in San Francisco were discussed and approved.

APLG/FSA 2007 and 2008 Meeting Sites

Kevin led a discussion concerning the location of the next two meetings. The AAA staff collected data on San Diego, Orlando, and Charleston. Dee led a discussion of the details for the various hotels in those cities. There was concern that only one hotel in Charleston and only two in Orlando responded to the requests for information. Dee suggested that she collect information from other hotels in Charleston. The Board agreed that we attempt to meet in Charleston in 2007 and San Diego in 2008. If a hotel in Charleston cannot be selected in time for the 2007 meeting, the locations could be swapped. It was also agreed that the date of the 2007 meeting would be February 11th to the 13th, and the 2008 meeting will be February 10th to the 12th.

Tom discussed the joint meeting with the FSA Board. They approved our suggested locations and dates for the next two meetings. Also, they agreed to meet with us in August 2006 to evaluate the continuation of the joint meeting format. If it is agreed to continue the joint meetings, a process for meeting planning will be developed and FSA would supply a co-chair for the meetings. Finally, the FSA has authorized

the spending of \$10,000 to improve the 2007 joint program. These funds would be used for program augmentation.

Treasurer's Report

Doug noted that the number of meeting registrations (176) was down slightly from last year (218). However, there may be some on-site registrations. Overall, Doug stated that the meeting and the overall organization were financially sound. We saved about \$5,000 by not having a fall Board meeting. Kent noted that speakers at the meeting were paid only for their travel.

VP Communications

No Communications report was given in Greg's absence.

VP Academic Standards

Phil stated that three groups are being monitored. First was the NASBA, which has excluded the AICPA from the task force dealing with the proposed rules changes. He noted that it is difficult to predict what the NASBA will propose. The other groups are IFAC (which deals with accounting curriculum and has seven standards) and the AACSB. It was noted that Kevin is discussing the NASBA proposals at the annual AAA meeting, but that that might be late in the NASBA timeframe.

Nominations Committee

Jack said that he had gotten some nominations from members and he led a discussion concerning the positions of President-Elect, VP—Academic Standards, Secretary, and seven Regional VPs. The nominations committee has not met yet. The list needs to be to Bud by the end of March. A discussion of the role of the regional VPs ended with the suggestion that the past president should have discussions with the VPs to

see what they are doing and report it to the Board. We also need three At-Large Board members (Lydia, Allen, and Kevin will roll off). KPMG would be the most likely candidate for the professional member.

APLG Sessions at the Annual Meeting

Fran stated that we only had two paper submissions and one panel submission for the 2006 Annual Meeting. There may be room for at least one more session. There were four sessions and ten paper submissions last year. The possibility of a Big 4 session was discussed. Also, the possibility of a new chairs mini-symposium was discussed, with agreement that it would be a high priority of the Board to have such a session.

Handbook

Greg has put the handbook into Word, so it is ready to be updated. Kevin could possibly have it ready for the mini-session in at AAA.

Other Discussions

Fran proposed that the program chairs for the current and future meeting be invited to the Midyear Board Meeting and hold ex-officio positions on the Board. The board approved this motion.

Kent asked about outside requests for our membership list. It was noted that the AAA is considering privacy issues associated with the use of mailing lists. It was decided that the President should handle the requests on an *ad hoc* basis and that the APLG would forward information to our membership if deemed appropriate (rather than share our list).

Adjourn

The meeting was adjourned at 11:45.

President's Message

(continued from page 1)

respect and credibility at the "local" level. Many of us are marginally compensated for all of these headaches, and normally lose this compensation when we end our terms as chairs. There are rewards of course, but the difficulties mentioned here, in addition to giving up any prayer of conducting scholarly research, raises the issue of why someone would take this position. Loyalty

to the department and the hope of making things better for faculty, students, and maybe the profession drives many of us to take on what often seems to be a monumental task. Perhaps a session on chair "burnout" or addressing the "problem overload" issue would be a good starting point for the next APLG Midyear Meeting. At the minimum, an ongoing discussion in our newsletter and at our meetings as to poten-

tial remedies for the problems noted would seem to be appropriate.

I appreciate all of the help the current officers have provided and wish the new officers the best. I also ask that you—the members—continue to work to make this a valuable section for the AAA and continue to support our Midyear Meetings by attending and becoming involved in the activities! Thanks and have a great summer.

Reflections on Being a Department Chair

Jack Ruhl, Western Michigan University

Late in the evening of June 30, 2005, I moved books, file folders, personal effects, and other items from the chairperson's office to a vacant faculty office on the other side of Western Michigan University's Schneider Hall. At midnight my final term as department chair would end. It was hard to believe I had held the job for nine years.

In the past eleven months I've had time to consider what I learned in the job. Life is alarmingly short, and, like accomplished vaudevillians, I think we all want to look back on our careers and say, "It's been a great run." To this end:

Always, always tell the truth. It's difficult to overemphasize the importance of telling the truth. Credibility is everything. When you tell a colleague or student something, you must always be truthful even if the truth is hard to hear. If faculty believe you cannot be trusted, your ability to lead is seriously jeopardized.

1. *Never, never be vindictive.* Have a short memory for those you perceive to have done you wrong. Suppose that years ago faculty member X voted against your tenure and/or promotion. You are now chair, and X is up for promotion. Resist the temptation to settle the score and instead judge the promotion case on its merits. You'll earn a reputation for fairness and be able to lead more effectively.
2. *Don't infer motivation; if you do, you will often be wrong.* Suppose faculty member X passes you in the hallway every day for a week and doesn't return your cheery greeting. You might infer that he or she is angry with you. Don't automatically assume this. It could be that early in the week X arrived home to find a spouse, son, or daughter sporting a reverse-Mohican haircut. X has been preoccupied with matters hairy and hasn't noticed your daily hello.

3. *Be decisive.* Faculty will insist on shared governance, and rightfully so. But, after all views have been heard, someone has to make a decision, and sometimes that's the department chairperson. Don't try to get someone else (the dean or the faculty member who shouts the loudest) to make the decision you have been hired to make. Remember: Not making a decision is making a decision.

4. *Have courage and try to be intelligent.* I took this quote from former Atlanta mayor Andrew Young. He was referring to a holder of public office, but I think this also applies to department chairs. It takes courage to stand up to a faculty bully or tell a colleague that he or she just isn't doing a satisfactory job. As far as being intelligent, I think it's a matter of applying your intelligence to problems rather than automatically taking the approach that's been used in the past.

5. *Accept the fact that you will make mistakes.* While faculty are reluctant to follow the leadership of a chair who lies or one who is vindictive, they will tolerate someone who makes mistakes. Trust me, you can make a lot of them. When you make a mistake, admit it and be willing to take the blame. Consider using the line, "If you think I'm acting stupid, this is no act."

6. *Don't accept the chairperson's job unless you're willing to be fired.* How far are you willing to bend? Suppose that a top-level administrator proposes some action that would seriously harm students or faculty. Are you willing to oppose him or her and risk being fired? The worst that will happen is that you return to the faculty, not necessarily a bad thing.

7. *Be willing to be unpopular.* Sometimes you'll be faced with either (1) doing the right thing for students and some faculty and being unpopular with other more vocal faculty or (2) doing the wrong and easy thing but pacifying the vocal faculty. Take a deep breath and do the right thing. So what if you're unpopular? You did the right thing.

8. *Recognize faculty accomplishments.* Everyone likes to be appreciated; recognize faculty accomplishments both large and small. If someone wins a college teaching award, gets a publication, chairs a committee, or receives stellar teaching evaluations, tell the person you appreciate his or her effort. In addition to this, consider emailing the department faculty informing them of their colleague's fine work.

9. *Be a leader.* If you took the job expecting to be able to move the department to a better place, don't give up that dream. Every chair has to shuffle some papers and attend some dull meetings. But, are you spending most of your days signing forms, writing meaningless memos and emails, and sitting in conference rooms listening to blather? Think about how you might spend more time leading and less time playing administrator.

Peltason (1984) writes, "An institution can run for a long time with an inept president but not for long with inept chairpersons." I'm sure he's correct. The job of chairperson is important, challenging, and often quite satisfying. Plan on having a great run.

Reference

Peltason, J. 1984. Foreword in *Chairing the Academic Department: Leadership Among Peers*, edited by A. Tucker, 2nd ed. (New York: Ace/Macmillan).



Mark Your Calendars!!

APLG/FSA 2007 Annual Meeting

February 11–13, 2007 — San Diego, California

Congratulations to Our New Officers and Board Members for 2006–2007

Officers

President	Fran Ayres	University of Oklahoma
President-elect	Gregory Carnes	Lipscomb University
Vice-President, Academic Standards	Phil Reckers	Arizona State University
Vice-President, Communications	Lydia Rosencrants	LaGrange College
Secretary	Lee Knight	Wake Forest University
Treasurer	Doug Ziegenfuss	Old Dominion University

At-Large Board Members

Academic At-Large Board Member	Tom Linsmeier	Michigan State University
Academic At-Large Board Member	Paula Thomas	Middle Tennessee State University
Academic At-Large Board Member	Gerald Lobo	University of Houston
Academic At-Large Board Member	Bud Fennema	Florida State University
Practice At-Large Board Member	Bette Kozlowski	KPMG
Practice At-Large Board Member	Mark Chain	Deloitte

CALL FOR NOMINATIONS

The Nominations Committee of the APLG is seeking nominations from the membership for the various offices listed below for the 2007–2008 year. This is the opportunity to offer to serve as an officer yourself or to nominate one of your colleagues for a position. While there is always work involved with these officer positions, there are also many benefits including being an integral part of the decision processes of this organization.

Please send nominations for the 2007–2008 slate of officers to:

E. Kent St. Pierre
 Department of Accounting & MIS
 College of Business & Economics
 University of Delaware
 Newark, DE 19716-2715

Phone: (302) 831-1793 • Fax: (302) 831-4676 • Email: stpierrk@be.udel.edu

The nominations committee seeks nominations for the following offices by November 1, 2006:

Officers

President-Elect
 Vice President-Academic Standards
 Treasurer

At-Large Board Members (3)

Two (2) academic members
 One (1) professional member

Nominating Committee

Three Non-Board Members

Regional Vice-Presidents

Mid-Atlantic
 Northeast
 Ohio
 Southeast
 Midwest
 Southwest
 Western

Accounting Programs Leadership Group

2005–2006 Officers and Board Members

Officers

President	Kent St. Pierre	University of Delaware
President-elect	Fran Ayres	University of Oklahoma
Vice-President, Accreditation	Phil Reckers	Arizona State University
Vice-President, Communications	Gregory Carnes	Lipscomb University
Secretary	Bud Fennema	Florida State University
Treasurer	Doug Ziegenfuss	Old Dominion University

At-Large Board Members

Academic At-Large Board Member	Tom Linsmeier	Michigan State University
Academic At-Large Board Member	Paula Thomas	Middle Tennessee State University
Academic At-Large Board Member	Lydia Rosencrants	LaGrange College
Academic At-Large Board Member	Kevin Stocks	Brigham Young University
Practice At-Large Board Member	Allen Boston	Ernst & Young
Practice At-Large Board Member	Mark Chain	Deloitte

Regional Coordinators

Mid-Atlantic	Joseph Ragan	Saint Joseph's University
Midwest	Marty Wartick	University of Northern Iowa
Northeast	Adrian P. Fitzsimons	Saint John's University
Ohio	Marc Rubin	Miami University
Southeast	Ruth Epps	Virginia Commonwealth University
Southwest	Don Hansen	Oklahoma State University
Western	Richard Jensen	Utah State University

2005–2006 Nominating Committee Members

Wayne Bremser	Villanova University
Gerald Lobo	University of Houston
Bob Vigeland	Texas Christian University

CHAIR/DIRECTOR POSITIONS

The following positions were listed on the American Accounting Association web page as of June 15, 2006. For more information, consult the following site:

<http://aaahq.org/placements/default.cfm>

- Florida International University is seeking to hire a Director for its School of Accounting.
- University of Texas–Pan American invites applications for Department Chair of Accounting and Business Law
- Western Illinois University, Department of Accountancy, invites applications for Chair of the Department.

Snapshots... from the 2006 APLG Annual Seminar





NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

College/University
Texas Tech University

Department Chairperson/School Director
Linda M. Nichols

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:

Lydia Rosencrants
Division of Business & Economics
LaGrange College
LaGrange, GA 30240-2999
lrosencrants@lagrange.edu

Name of New Administrator: _____

Title: _____

School: _____

Address: _____

Email Address: _____

BECOME AN APLG MEMBER!

The mission of the Accounting Programs Leadership Group is to stimulate excellence in accounting education through outstanding leadership of accounting programs. APLG members include directors and chairpersons of accounting programs, as well as individuals who anticipate they may assume such positions.

If you are not a member of the Accounting Programs Leadership Group, it is easy to become one.

Annual dues are only \$50. Mail this application form along with your check or credit card information to:

**American Accounting Association
5717 Bessie Drive
Sarasota, FL 34233-2399**

Name: _____

School: _____

Address: _____

Email Address: _____

Credit Card Number: _____ Expiration Date: _____

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