

# Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 31, No. 1, Spring/Summer 2007

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## Fall/Winter Newsletter Deadline

The deadline for material to be included in the Fall/Winter 2007 issue is October 16, 2007. Please send all information to me at the address below for delivery no later than that date to ensure the timeliness of the issue.

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## President's Message



Frances L. Ayres

As I end my term as President of the APLG I find myself reflecting on what we do as accounting academic leaders and the challenges we face. Accounting chairs and program leaders wear multiple hats—we are teachers, scholars and administrators. For many of us the pressing day-to-day demands of administration provide severe constraints on our time and energy posing challenges to us to compete in the areas of teaching and research—the areas in which we exhort our faculty to excel.

Maintaining and building our intellectual capital is probably the biggest challenge. Can we expect our faculty to achieve high levels of research productivity if we are not engaged ourselves? How can we find ways to renew and maintain our intellectual capital and creative activity? As teachers, we also face challenges. We need to find ways to assure that our courses add value to students and reflect current issues in the areas we teach. Accreditation standards and university policies require that we find ways to measure learning outcomes. Accounting administrators are responsible for developing and implementing these measures for their units, as well as for the courses that they teach.

As administrators we are also challenged. Thirty years ago accounting was at the top of the business school hierarchy, attracting many of the top students in the university and supported generously from public accounting and industry. In today's environment, the focus of most business schools has turned to MBA programs and specialty focus areas such as entrepreneurship. In many of these programs accounting plays more of a support role than a major player. We also face a tremendous faculty shortage, one that is not likely to disappear in the near future. The Ad Hoc Committee to Assess the Supply and Demand of Accounting

Ph.D.s reported an acute shortage of Ph.D.s in accounting, particularly in the areas of auditing and tax. The projections from the committee for 2008 for audit and tax were that only 27% and 32% of the demand was expected to be met by doctoral graduates (Plumlee et al., 2006). The only area where supply is meeting demand is financial accounting, the primary focus of most doctoral programs. The focus of doctoral programs on financial accounting is rational given the focus of the premier accounting journals. As business schools have increased publication standards and expectations, accounting remains narrowly focused. Swanson (2002) and Swanson et al. (2007) report that top tier accounting journals publish substantially fewer articles than the top journals in marketing, management and finance, and that fewer faculty in accounting ever publish in a top ranked journal. Their findings suggest a concentration in accounting of top publications among the top public and private schools.

The shortage of faculty has led to sharp increases in entry level salaries and reductions in teaching loads at major research institutions. Faculty in major research institutions command salaries that exceed those of top administrators at many schools making it difficult for schools not at the elite level to recruit and retain productive faculty.

The combined forces of high faculty cost coupled with a sense from deans and top university administrators that finding a niche for business school success is not necessarily grounded in having a top-notch accounting program has led to reduced resources for many accounting programs. In some institutions accounting finds itself in more of a support role to other business programs.

The challenge we face as accounting leaders is how to offer quality accounting education to our students. How do we meet the demands of university and college administrators, faculty colleagues, students, recruiters, parents and other taxpayers and the broad community in

(continued on page 7)

# Accounting Programs Leadership Group Minutes of Board of Governors' Meeting

February 11, 2007 — San Diego, California

Fran Ayres, president of the APLG, called the Board of Governors' meeting to order at 10:20 a.m., Sunday, February 11, 2007 at the Marriott-San Diego Mission Valley Hotel.

## Attendees

The following Board members attended the meeting: Fran Ayres, Allen Boston, Greg Carnes, Mark Chain, Bud Fennema, Lee Knight, Bette Kozloski, Gerry Lobo, Lydia Rosencrants, Paula Thomas, Marty Wartick, and Doug Ziegenfuss. Quinton Booker, a member of the 2006–2007 nominating committee, also attended the meeting.

## Minutes

The Board discussed and approved the minutes of the August 2006 meeting in Washington, D.C.

## Treasurer's Report

Treasurer Doug Ziegenfuss distributed the cash flow budget for fiscal year 2007, with comparative data for fiscal years 1998–2006. Budgeted cash inflows for fiscal year 2007 exceeded 2006 actual cash inflows by \$2,450 because of a projected decrease in registration fees. Budgeted cash outflows for 2007 exceeded 2006 actual cash outflows by \$13,169, primarily because of increased costs associated with the hotel in San Diego compared to San Antonio, the 2006 meeting site. Net projected cash flows for 2007 were \$20 (\$49,520 projected inflows – \$49,500 projected outflows), \$15,619 less than 2006 the net cash flows.

## NASBA Update

Mary Stone updated the Board on NASBA's continued quest to revise Uniform Accountancy Rules 5-1 and 5-2. NASBA's framework for revising its February 2005 exposure draft of Rules 5-1 and 5-2 did little to alleviate the concerns of the academic community about the impact of the proposed changes. A meeting scheduled for April 30, 2007 in Dallas will include representatives from all major accounting organizations, including the APLG. Fran Ayres will represent the APLG.

## 2007 Midyear Conference Update

Marty Wartick, APLG's program chair for 2007, reported that the 2007 program includes many of the topics and speakers suggested by the Board in August (e.g., an ACBSP accreditation session, a Big 4 chairperson as keynote speaker). The Board agreed to Fran's suggestion to have the old and new program chairs from the APLG work together as a team in future years.

## Nominating Committee Report

Fran Ayres presented the nominating committee's recommended slate of officers for 2007–2008, as follows:

President: Greg Carnes

President-Elect: Kevin Stocks

Treasurer: Dan Murphy

Vice President, Academic Standards:

Phil Reckers

At Large Academic Board Members:

Marti Wartick and Howell Lynch

At Large Professional Board Member:

Ellen Glazerman

Regional Coordinators

Mid-Atlantic: Wayne Bremster

Midwest: Robert Gruber

Northeast: Victoria Shoaf

Ohio: Alan Lord

Southeast: Ralph Welton

Southwest: Tom Madison

Western: Mike Davis

Nominating Committee: Mark Rubin,

Cindy Von Alst, Marcus Odum

The Board unanimously passed a motion by Doug Ziegenfuss and seconded by Betty Kozloski to accept this slate of officers.

## APLGAwards

After discussing the limited number of papers presented at the 2006 annual meeting through the APLG, the Board unanimously approved a motion by Fran Ayres and seconded by Bud Fennema to replace the manuscript award with an annual service award of \$1,000.

## Ph.D. Shortage—Role of the APLG

Fran Ayres reminded the Board about the breakfast session and two program sessions focused on the current accounting Ph.D. shortage.

## 2007 AAA Annual Meeting

President-elect Greg Carnes indicated that he planned to continue the discussion on the Ph.D. shortage at the AAA 2007 meeting in Chicago.

## 2008 APLG/FSA Midyear Conference

Greg Carnes reminded the Board that the location of the 2008 mid-year conference is Charleston, South Carolina. AAA meetings coordinator, Dee Strahan, joined the Board to discuss the configuration of the meeting rooms at the Doubletree Hotel in Charleston. She said the Doubletree could accommodate a setup similar to this year's midyear conference—i.e., large group sessions Sunday and Monday and concurrent sessions Tuesday. Looking ahead to the 2009 midyear conference, Dee shared her experience with coordinating conferences in several cities of interest to Board members—e.g., New Orleans, Austin, Dallas, San Antonio, Nashville. The Board decided to continue the site selection discussion during lunch with the FSA Board.

## Other Business

The membership committee approved at the 2006 AAA annual meeting had no report, but Doug Ziegenfuss offered to chair the committee. Fran Ayres and Allen Boston also serve on this committee.

## Adjournment

Fran Ayres adjourned the APLG Board of Governors meeting at 12:10 p.m.

## Addendum—APLG and FSA Joint Luncheon

Immediately following the APLG Board meeting, the FSA and APLG Boards had lunch and continued the discussion of desirable locations for future meetings. The Boards did not reach a final decision on a location for 2009 mid-year meeting, but they agreed to continue co-hosting the joint mid-year conference, with a program co-chair from each group. The FSA Board also reiterated its willingness to provide up to \$10,000 to cover any deficit incurred in co-hosting the mid-year conference.

# Transitions: Challenges and Suggestions

*Greg Carnes is currently Dean of the College of Business at Lipscomb University.*

*Beginning August 1, he will be the Raburn Eminent Scholar of Accounting at the University of North Alabama*

Moving from a traditional faculty position to an administrative position is always a challenging, and some might say irrational, decision. Moving to a department chair's/director's position is typically the first administrative position that one assumes, and this transition can be difficult for several reasons, including:

- The typical professor's role does not provide direct training for the skills needed to be a successful administrator.
- Universities usually provide little, if any, training for administrative positions.
- New department chairs must manage and lead others who, until just recently, were peers.
- New department chairs are often not given clear goals and objectives from the College and/or University.

If one moves into an administrative role at a new university, many challenges will be encountered in addition to the ones listed above. After serving as chair of the Department of Accountancy at Northern Illinois University for six years, I returned in January 2006 to my alma mater of Lipscomb University to assume the role of Dean of the College of Business. After serving in this new role for approximately 18 months, I have been asked to reflect on the unique challenges of assuming a significant administrative responsibility at a new institution. Note that involvement in the APLG is an excellent way to develop the knowledge and skills necessary to meet many of these challenges.

## **Little Knowledge, Large Expectations**

*Challenge:* Assuming the leadership of an academic unit brings tremendous responsibilities and the expectations for results are usually significant. However, when you are the new kid on the block, you actually have less knowledge about the unit than you will at any other point in time. Thus, you are being asked to lead with very limited information.

*Suggestions:* Learn as much as you can as quickly as possible, because the institution will not want to wait on you to move up the learning curve. Ask lots of questions, and be a great listener. Meet with many different constituencies as soon as possible, including key administrators, faculty, staff, students, alumni, and local business leaders.

## **Who to Trust?**

*Challenge:* To effectively lead an organization you need to know who you can rely on. Who can you rely on to complete what they commit to? Who has the respect of the faculty? Who are the natural leaders? Who are the procrastinators? What are the strengths and weaknesses of each faculty member?

*Suggestions:* If possible, do not lock yourself into too many key personnel decisions early on. Give yourself time to understand the best role that each faculty member can play in the organization. However, do not be afraid to delegate responsibility in the organization, as this is the only way you will discover who should have your confidence and trust.

Additionally, do not prejudge your new faculty members. One consistent rule of human nature is that we all have opinions about others; and, some faculty will be very willing to share their opinions with you. However, it is important to make sure you keep an open mind about all of your new colleagues so that you can give yourself the best opportunity to develop a positive and productive relationship with them.

## **Understanding the Environment**

*Challenge:* To make effective decisions one must have a thorough understanding of the environment in

which he is operating. What is the faculty's motivational level? What are their concerns? What are their priorities? You should not assume that the answer to these questions is the same as at your previous institution. You also need to understand the dynamics among the faculty members. There are many different relationships and experiences that have created the current environment, and on day one of your new job you will understand none of these.

*Suggestions:* Meeting with the constituencies mentioned above will also help with this challenge. However, understanding the current environment takes time. My best advice is to be patient. In my position at NIU I felt very comfortable trusting my instincts because I understood the environment. That is not to say that my instincts were always correct, but most of the time I felt comfortable with them. When I arrived at Lipscomb University my perspective changed 100% — that is, I felt very uncomfortable trusting my instincts. However, the good news is that as my understanding of the past and current environments has improved then the comfort level of trusting my instincts has also returned. In addition to patience, be cognizant of the areas where you will need the most help from others while learning the environment.

Administration in higher education is a unique environment in which to manage and lead, but the rewards from a job well done are tremendous. Taking an administrative position at a new institution will present many challenges, but it will provide you the opportunity for personal growth and the opportunity to apply lessons learned from your previous experiences in a different environment.



# Mark Your Calendars!!

APLG/FSA 2007 Annual Meeting

February 10–12, 2008 — Charleston, SC

## Congratulations to Our Officers and Board Members for 2007–2008

### Officers

President	Gregory Carnes	Lipscomb University
President-elect	Kevin Stocks	Brigham Young University
Vice-President, Academic Standards	Phil Reckers	Arizona State University
Vice-President, Communications	Lydia Rosencrants	LaGrange College
Secretary	Lee Knight	Wake Forest University
Treasurer	Dan Murphy	University of Tennessee

### At-Large Board Members

Academic At-Large Board Member	Marti Wartick	University of Northern Iowa
Academic At-Large Board Member	Howell Lynch	Lamar 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	Ellen Glazerman	Ernst & Young

## CALL FOR NOMINATIONS

The nominations committee of the APLG is seeking nominations for various offices listed below for the 2008–2009 academic year. This is the opportunity to serve as an officer yourself or to nominate one of your colleagues for a position. While there is always work in these officer positions, there are also many benefits including being an integral part of the decision process of this organization.

Please send nominations for the 2008–2009 slate of officers to:

Frances L. Ayres  
Steed School of Accounting Price College  
University of Oklahoma  
307 West Brooks Room 200; Norman, Ok 73019-4004  
Phone: (405) 325-5768 Fax: (405) 325-7348 Email: fayres@ou.edu

The nominations committee seeks nominating for the following offices by November 1, 2007:

<b>Officers:</b>	<b>Nominating committee:</b>	<b>Regional Vice-Presidents</b>
President-Elect	Three Non-Board members	Mid-Atlantic
Vice President- Academic Standards		Northeast
Secretary		Ohio
Vice President- Communications		Southeast
<b>At Large Board members:</b>		Midwest
Two (2) academic members		Southwest
One (1) professional member		Western

Email nominations are preferred. Please provide contact information for your nominees.

## Accounting Programs Leadership Group

### 2006–2007 Officers and Board Members

#### Officers

President	Frances L. Ayres	University of Oklahoma
President-elect	Gregory A. 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 Board Member	Martha L. Wartick	University of Northern Iowa
Academic Board Member	Paula Thomas	Middle Tennessee State
Academic Board Member	Bud Fennema	Florida State University
Academic Board Member	Gerald Lobo	University of Houston
Professional Board Member	Mark Chain	Deloitte
Professional Board Member	Bette Kozlowski	KPMG

#### Regional Coordinators

Mid-Atlantic	Wayne Bremser	Villanova University
Midwest	Ananth Seetharaman	St. Louis University
Northeast	Adrian P. Fitzsimons	Saint John's University
Ohio	Marc Ruben	Miami University
Southeast	Edward Arrington	University of North Carolina at Greensboro
Southwest	Larry Walther	University of Texas at Arlington
Western	Paula Tandy	University of Nevada, Las Vegas

#### 2006–2007 Nominating Committee Members

Quinton Booker	Jackson State University
Hughlene Burton	The University of North Carolina at Charlotte
Jane Saly	University of St. Thomas-MN

### CHAIR/DIRECTOR POSITIONS

The following positions were listed on the American Accounting Association web page as of June 23, 2007. For more information, consult the following site:

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

- Samford University School of Business invites applications for Chairperson, Department of Accounting and MIS to begin Fall 2008.
- Oklahoma State University William S. Spears School of Business invites qualified candidates for the William S. Spears Chair in Entrepreneurship. The successful candidate will lead the school's initiatives to build a comprehensive entrepreneurship program focused on developing leading research and instructional programs at the undergraduate and graduate levels.
- Arkansas State University invites applications for Chair of the Department of Accounting and Law.
- Ball State University invites nominations and applications for the Dean of the Miller College of Business.
- University of North Texas invites applications and nominations for the position of Chairperson, Department of Accounting, beginning Fall 2007 or Spring/Fall 2008.
- St. Josephs University Department of Accounting, invites applications for The Edward G. Sutula Endowed Chair.
- University of Southern Mississippi Department of Accounting and Management Information Systems in the College of Business seeks applications for the position of Director of Accounting and Management Information Systems.
- Towson University College of Business and Economics invites applications for the position of Chair of the Department of Accounting, effective Fall 2007.

# Snapshots... from the 2007 APLG Annual Seminar



## President's Message

(continued from page 1)

which we function? I suggest that there are approaches we can take that will help to promote the vitality of accounting within our institutions and the broader academic community and to help assure that accounting will remain a strong discipline in the long term.

1. We need to help our colleagues outside of accounting to understand and appreciate accounting research, and to broaden the areas of research that we value. Within business schools, it is common to view "accounting" as one area, while management and marketing includes areas such as "strategy", "entrepreneurship", "supply-chain management" and so forth. We need to value and support both specialized and general interest accounting journals.
2. Within accounting we need to work to expand the base of accounting knowledge and to develop a sharing creative environment. We need to be willing to take some risks and to have a means to share ideas and research in published form that may represent preliminary results. Researchers are often reluctant to tackle new and emerging areas because of the risk associated with fail-

ure to achieve results publishable in top tier journals. This has the effect of narrowing rather than expanding our understanding of the role and impact of accounting.

3. In teaching, we must also continue to expand and think of new ways of teaching as well as reviewing our curriculum and course materials continuously. One of the biggest challenges in teaching is teaching accounting to the non-accounting student. Understanding the process and role of accounting is critical for everyone in business, and finding ways to facilitate learning and understanding of accounting to non-accounting professionals is critical to the long term vitality of the economy.
4. As leaders and administrators, we need to continue to be productive in research at some level, and to be creative and work to improve our teaching on a continual basis. Find time to focus on work that is important to you and that will assure that you will be a valued member of the faculty in other than your administrative role.

Finally, I hope this finds you well and having time to relax and enjoy time with your family and leisure pursuits. I hope to see you in Chicago. Greg Carnes has planned some excellent sessions for the APLG and I hope you will attend these as

well as other sessions that interest you. Please watch your email in the next few months for a survey that will be coming out to the membership to get your ideas for future activities for the APLG. I appreciate all the help that the officers and board provided during the past year. Thanks to everyone. I especially want to thank Marty Wartick for her hard work on the midyear meeting. I also want to thank Greg Carnes for his ongoing engagement and support and our outgoing Treasurer, Doug Ziegenfuss for his hard work over the past two years.

### References:

- R. David Plumlee (Chairman), Steven J. Kachelmeier, Silvia A. Madeo, Jamie H. Pratt, and George Krull *Issues in Accounting Education*, Vol. 21, Issue 2, May 2006.
- Swanson, Edward P., "Publishing in the Majors: A Comparison of Accounting, Finance, Management, and Marketing" (October 16, 2002). Available at SSRN: <http://ssrn.com/abstract=345340>.
- Swanson, Edward P., Wolfe, Christopher J. and Zardkoohi, Asghar, "Concentration in Publishing at Top-Tier Business Journals: Evidence and Potential Explanations" (March 30, 2007). Available at SSRN: <http://ssrn.com/abstract=871099>.

## NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

### College/University

North Dakota State University

Pennsylvania State University-Harrisburg

### Department Chairperson/School Director

William (Bud) F. Bowlin

Thomas E. Buttross

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 • Chair, Department of Accountancy  
LaGrange College • 601 Broad Street • LaGrange, GA 30240  
[lrosencrants@lagrange.edu](mailto: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: \_\_\_\_\_

*(MasterCard or VISA only)*

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