

# Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 32, No. 1, Spring/Summer 2008

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## Fall/Winter Newsletter Deadline

The deadline for material to be included in the Fall/Winter 2008 issue is October 16, 2008. Please send all information to the new Vice-President of Communications at the address below for delivery no later than that date to ensure the timeliness of the issue.

Douglas E. Ziegenfuss  
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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



Gregory A. Carnes,  
University of North Alabama

The APLG Board of Governors recently approved changes to the Goals of our organization, and the membership of APLG is voting on these changes during the summer months. The Mission Statement was not amended, and it provides as follows:

The Mission of APLG is to stimulate excellence in accounting education through outstanding leadership of accounting programs.

The revised goals under consideration are as follows:

- Excellence in accounting program leadership. To assist accounting program leaders in the development of the knowledge and skills necessary to be effective in their roles and responsibilities.
- Excellence in accounting education programs. To influence and support high quality in the design and delivery of accounting education, including providing a forum for best practices in accounting education, assessment, and the continual improvement of accounting programs.
- Excellence in serving as an advocate. To provide information and knowledge to members concerning issues in the accounting profession that could influence the future development and delivery of accounting education and, when appropriate, to serve as an advocate for the academy in promoting policies that will promote high quality accounting education.

I appreciate the work of the Board in considering the appropriate role of the APLG

## Creating Synergies

as we continue to assist program leaders in dealing with the many changes that are impacting accounting education. The first two goals (Excellence in accounting program leadership; Excellence in accounting education programs) reflect the role that the APLG has assumed since its inception, although the importance of the second goal has been magnified in recent years with the increased expectations of accrediting agencies and policymakers. The third goal (Excellence in serving as an advocate) reflects a new role that the APLG has evolved into over the last few years. There are many groups that have the ability to influence the path of accounting education, and in recent years these groups have become more vocal and dynamic. The APLG has responded to these groups as appropriate to represent the views of academic program leaders with regard to the best ways to pursue excellence in accounting education. The most visible effort by the APLG (and the AAA) in recent years has been responding to changes proposed by NASBA with regard to the Uniform Accountancy Act. However, the APLG leadership has also served in an advocacy role with respect to the AACSB, IMA, AICPA, and other organizations.

Nevertheless, much of our advocacy efforts have been in a reactive rather than a proactive role. There are some notable exceptions to this broad generalization. Certain academicians and academic programs have made significant efforts to move their institutions, and therefore to some extent the academy, further along the complex path on which accounting education finds itself. Professional firms and organizations have also contributed significant resources to facilitate some of these efforts. However, if we look through the rearview mirror at the last several decades of accounting education, the academy's tendency to react, rather than proactively lead, has not earned a position of strength when responding to the needs of a rapidly changing profession. When we work in a reactive fashion we do

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

February 10, 2008

Greg Carnes, president of the APLG, called the Board of Governors' meeting to order at 8:30 a.m., Sunday, February 10, 2008 at the Doubletree Guest Suites in Charleston, SC. The following Board members attended the meeting: Greg Carnes, Bud Fennema, Ellen Glazerman, Lee Knight, Bette Kozlowski, Gerry Lobo, Howell Lynch, Lydia Rosencrants, Kevin Stocks, and Marty Wartick. Joining the meeting for specific agenda items were Sue Haka, President-Elect of the AAA; Tracey Sutherland, Executive Director of the AAA; Dee Strahan, AAA Meetings Coordinator, and Doug Ziegenfuss, chair of the membership committee.

## Approval of 10.12.07 Minutes

The Board approved the minutes of the October 12, 2007 meeting in Chicago [Motion-Dan Murphy; Second-Kevin Stocks].

## Treasurer's Report

Treasurer Dan Murphy distributed documents showing (1) budgeted cash flows for 2007- 08 compared to actual cash flows for the four months ended December 31, 2007 and (2) budgeted cash flows for 2006 - 07 compared to budgeted cash flows for 2007- 08. Dan noted that both of these reports exclude most of the cash flows associated with the current meeting, but will be updated and used to prepare the 2008-09 budget. After some discussion on the procedure that Dan should follow in presenting the budget, Dan said he would submit it to Greg Carnes for approval before submitting it to the Board at the August meeting.

## APLG Mission, Goals, and Actions

Greg Carnes led a discussion of the revised mission, goals, and actions from the Board's October 12, 2007 meeting in Chicago. The Board unanimously approved a motion by Dan Murphy and seconded by Gerry Lobo to accept the mission, goals, and actions with minor wording changes, and place them in a standalone document entitled Vision Statement as of February 10, 2008. Greg Carnes said he would make the wording changes and email the revised document to the Board before sending it out to the membership for approval.

## AAA Shared Vision Document

Sue Haka, president elect of the AAA, presented the shared vision document developed by the AAA Executive Committee. The Board asked a number of questions about various parts of the vision document, but most questions centered on the AAA's role in addressing the Ph.D. shortage.

## Annual Program Issues/AACSB Conference

Tracey Sutherland, Executive Director of the AAA, joined the Board to discuss the difficulties encountered in reserving hotel rooms when the AACSB holds a meeting in conjunction with the annual APLG/FSA seminar. The AAA

reserves rooms based on the expected number of participants in the APLG/FSA annual seminar. The AACSB and those attending its conference—which precedes the APLG/FSA seminar—also have been relying on these same rooms. The upshot often is a shortage of rooms, which was the case this year. All reserved rooms were booked by early December, leaving the AAA with the task of finding additional rooms in a short period of time. The Board agreed with President Greg Carnes' suggestion that the incoming and outgoing presidents of both the APLG and FSA meet with Jerry Trapnell to find a solution to the problem.

## Process for Selecting Annual Seminar Prog Chair

Kevin Stocks proposed that the annual program chair be appointed a year in advance so that he or she can learn about the responsibilities of the program chair from the current year's chair. The Board considered making the program chair part of the Board, but decided that the president should continue to appoint this person and ask him or her to sit in Board meetings, as necessary.

## Nominations 2008-2009

The Board unanimously approved a motion by Kevin Stocks and seconded by Ellen Glazerman to accept the following slate of officers provided by the APLG Nominating Committee:

### *President-Elect:*

Bud Fennema (Florida State University)

### *Secretary:*

Lydia Rosencrants (LaGrange College)

### *VP of Communications:*

Doug Ziegenfuss (Old Dominion University)

### *At Large Academic:*

Mary Beth Mohrman  
(University of Missouri – St. Louis)

### *At Large Academic:*

Jim Young (Northern Illinois University)

### *At Large Professional Board Member:*

Julie Peters (PricewaterhouseCoopers)

### *Regional Coordinators:*

#### *Mid-Atlantic:*

Tim Pearson (West Virginia University)

#### *Midwest:*

Robert Gruber  
(University of Wisconsin – Whitewater)

#### *Southwest:*

Roselyn Morris  
(Texas State University – San Marcos)

Greg Carnes indicated that he would email the nominees for the remaining positions (Northeast, Ohio, Southeast, and Western regional coordinators, and the 2008-2009 nominating committee) to Board members for an electronic vote.

## Proposed By-Laws Changes

Greg Carnes presented the by-laws reflecting the changes suggested at the Board's 10.12.07 meeting. After some discussion, the Board recommended removing Sections I (Name) and Section II (Mission and Goals) from the By-Laws since they are part of the APLG Vision Statement approved earlier in the Board's meeting.

## APLG's Response Process for AACSB Communications

The Board unanimously approved a motion by Kevin Stocks and seconded by Ellen Glazerman to adopt the response process for AACSB communications endorsed by the Board at its October 12, 2007 meeting and distributed as an attachment to the minutes for that meeting.

## 2009 Annual Seminar

The Board agreed to hold the 2009 annual seminar in the downtown area of Nashville. Dee Strahan, AAA meetings coordinator, will work with Greg Carnes and Kevin Stocks to find a suitable hotel. The Board also decided that Dallas would be a better site than Ft. Worth for future meetings.

## Newsletter Update

Lydia Rosencrants, Vice-President of Communications, asked for new ideas for the design and content of the newsletter. She welcomes these ideas and will pass them on to next year's Vice-President of Communications.

## Membership Survey

Doug Ziegenfuss, chair of the APLG membership committee, presented the Board a revised survey instrument for consideration. Board members suggested several changes to the instrument, and in the interest of time, Doug asked them to email him any additional comments/concerns to him.

## Adjournment

Greg Carnes adjourned the APLG Board of Governors meeting at 11:40 a.m.

not have the influence that we should have in shaping the future of accounting education.

One explanation for this lack of influence lies in the circumstances in which many accounting program leaders find themselves. We are called to lead accounting programs and expected to fulfill a diversity of roles for which we have little training or experience. Budgets, personnel reports, assessment, accreditation, and fundraising fill up our calendars, while we learn to assume the role of human resource manager, psychologist, entrepreneur, and mediator. And then there is the time needed, if any is left, for our personal teaching and research development. Most accounting program leaders are so busy leading their specific programs that there is little time or energy left to deal with the macro-level issues that are facing accounting academia. The APLG has done an excellent job through the years of providing knowledge, resources, programs, and networks to help accounting program leaders deal with these activities and roles. In doing this, the APLG has focused on the first two goals listed above: Excellence in accounting program leadership and Excellence in accounting education programs. The APLG has been of significant benefit to my development as an academic administrator, and I am grateful to those who had the vision to create and build the APLG.

A second explanation for our lack of influence may be that we chose to remove ourselves from the professional activities (i.e., the professional game) and became an observer standing on the sidelines. This may have been intentional, but it is more likely an unfortunate consequence of allocating a higher percentage of our time and talents into pursuits that may have increased our respect on campus, but left us with a weakened voice outside the halls of academia. But, we must be respected by the profession to fulfill our mission to stimulate excellence in accounting education. Respect will not happen unless we make its achievement a priority and become players again in the professional game.

Respect for the academy comes through several channels, including high-quality research; but research alone is not a

sufficient outcome to develop this respect. Similarly, high-quality teaching is a necessary, but not sufficient, part of earning respect. A significant part of the recipe for earning respect from the profession is for accounting educators to be leaders in the profession for which we are preparing students to serve. Previous generations of educators understood this better than we do. If we want to be a player of influence in the professional game, we must include professional leadership as a significant component of being an accounting scholar. Providing adequate resources and rewards for leadership in the accountancy profession will result in well rounded accounting scholars who are respected both inside academia and by the profession.

Professors today must choose whether to participate in the research game or the professional game because there is not enough time to play in both. But, this dichotomy developed not as the consequence of a natural law or principle, but because of the manner in which the academy chose to define "research." There are a few professors who play very well in both games, but they are the exceptions because the research game we created has few intersections or synergies with the professional game. It should not be surprising then that we often do not have the respect or influence in the professional game that we need to truly lead accounting education. One can shout and make his or her voice heard from the sidelines, but to have influence one must be in the game.

Time is of the essence. The profession will not slow down to let us decide if and how we re-enter the game. We must redefine the academic game to insure that it has appropriate intersections and synergies with the professional game so that we can play appropriate roles in both venues. As an academy we must reassess how we deploy our scarce resources in teaching, research, and professional service activities if we want to have respect and influence once we step off our campuses. We may also find that a better allocation of our resources inside the academy will help us recruit the best and brightest not only into our undergraduate and masters' programs, but also into our doctoral programs. If accomplished professionals find that they can efficiently leverage

in academia the knowledge and skills they have developed in the professional game, those professionals will have strong interest in our doctoral programs. They need to see those intersections and synergies between the professional and academic games, and today those rarely exist. Those synergies will come from creating academic programs and faculty reward structures that respect the knowledge and skills they learned in the professional game. There will be new skills and knowledge they must learn in their doctoral training, but if getting into the academic game means setting aside much of their existing knowledge and skills because it is not valued in the academic game, they will continue to choose not to play.

We do need to do a better job of advocating for the accounting academy, but we must also continually assess that which we are advocating. It is challenging to define the accounting academy in such a manner that it will be respected both inside and outside academia, but that is a challenge we must pursue. To be successful, we must continually communicate with all stakeholders to accounting education. This includes accounting faculty, business deans, university presidents, and university boards. It also includes accrediting agencies, policymakers, regulators, and professional firms and organizations. However, the professional game and academic game cannot remain as disparate as they are today. These are two separate games and the academy has distinct roles and responsibilities from the practice community, but we must create synergies between the two or we risk completely losing our voice at the table.

\*NOTE: While the Board has unanimous agreement that advocacy is a goal that the APLG should pursue, this article reflects my personal views as to how advocacy can lead to a higher level of excellence in accounting programs. Other Board members may agree or disagree with my comments.

# Accounting Programs Leadership Group

## 2008–2009 Officers and Board Members

### Officers

President	Kevin Stocks	Brigham Young University
President-elect	Bud Fennema	Florida State University
Vice-President, Academic Standards	Phil Reckers	Arizona State University
Vice-President, Communications	Doug Ziegenfuss	Old Dominion University
Secretary	Lydia Rosencrants	LaGrange College
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	Mary Beth Mohrman	University of Missouri – St. Louis
Academic At-Large Board Member	Jim Young	Northern Illinois University
Practice At-Large Board Member	Julie Peters	PricewaterhouseCoopers
Practice At-Large Board Member	Ellen Glazerman	Ernst and Young

## Call for Nominations

The Nominations Committee of the APLG is seeking nominations from the membership for the various offices listed below for the 2009-2010 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 from being an integral part of the decision processes of this organization.

Please send nominations for the 2009-2010 slate of officers to:

Gregory A. Carnes  
Raburn Eminent Scholar of Accounting  
College of Business  
University of North Alabama  
One Harrison Plaza, UNA Box 5190  
Florence, AL 35632-0001

Office: 256.765.4245  
Fax: 256.765.5041  
E-mail: gacarnes@una.edu

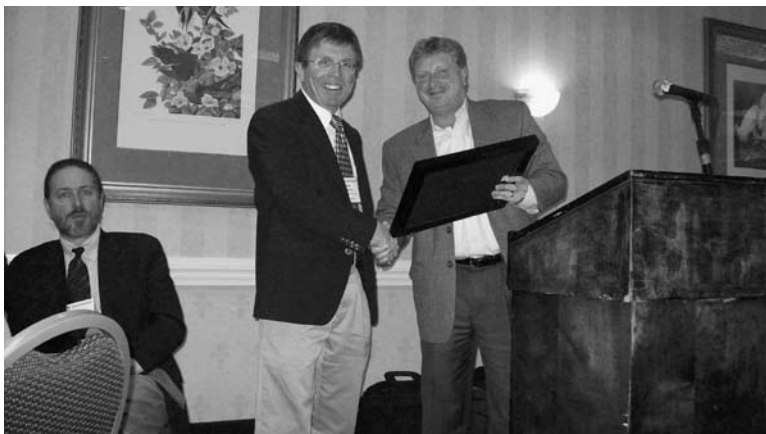
The nominations committee seeks nominations for the following offices by November 1, 2008:

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 (7):  
Mid-Atlantic  
Northeast  
Ohio  
Southeast  
Midwest  
Southwest  
Western



## SNAPSHOTS from the 2008 APLG Annual Seminar



# Chair/Director Positions

The following positions were listed on the American Accounting Association web page as of June 12, 2008. For more information, consult the following site:

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

University of Calgary Haskayne School of Business is seeking a distinguished scholar with an international reputation as an active influential researcher in the field of Accounting to fill the Richard F. Haskayne, OC, FCA, Chair.

University of Delaware Chairperson, Dept. of Accounting and Management Information Systems DUTIES: Provides leadership and support for the department faculty; promotes an environment conducive to significant scholarly activity.

South University, we help people make the most of their potential – starting with a top-notch education that’s backed by more than 100 years of dedication to excellence and personalized attention. We’re looking for an energetic, imaginative, thoughtful academic leader to advance a major revision in the curriculum, expand our online offerings, engage faculty and deliver a vibrant business program.

Utah State University invites applications for the Head of the School of Accountancy in the Jon M. Huntsman School of Business beginning July 1, 2008.

University of Texas-San Antonio the Department of Accounting invites applications and nominations for the Glenn L. and Sally P. Ramsdell Memorial Chair for Accounting.

Lenoir-Rhyne College (Hickory, NC)/Charles M. Snipes School of Business: Assistant Professor of Accounting. Nine-month tenure-track position, beginning August 2008. This appointment may also assume the position of Chair of the School and may be at an advanced rank.

## NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

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

College/University	Department Chairperson/School Director
Louisiana State University – Shreveport	Bruce Wampler
Arizona State University – West Campus	Ken Farris
Loyola Marymount College	Mahmoud Nouryai

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:

**Douglas E. Ziegenfuss**, Professor and Chair,  
Department of Accounting, Room 2157 Constant Hall  
Old Dominion University  
Norfolk, Virginia 23529-0229

Name of New Administrator: \_\_\_\_\_

Title: \_\_\_\_\_ School: \_\_\_\_\_

Address: \_\_\_\_\_

Email Address: \_\_\_\_\_

## 2009 APLG/FSA Annual Meeting

Don't forget to mark your calendars for the 2009 APLG/FSA Annual Meeting

**Dates:** Sunday, February 8 - Tuesday, February 10, 2009

**Location:** Renaissance Hotel, Nashville, Tennessee

AACSB will also host an accounting accreditation workshop on Saturday, February 7 at the Renaissance.

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# Accounting Programs Leadership Group

## 2007–2008 Officers and Board Members

### Officers

President	Gregory A. Carnes	University of North Alabama
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 - Knoxville

### At-Large Board Members

Academic Board Member	Martha L. Wartick	University of Northern Iowa
Academic Board Member	Howell Lynch	Lamar University
Academic Board Member	Bud Fennema	Florida State University
Academic Board Member	Gerald Lobo	University of Houston
Professional Board Member	Ellen Glazerman	Ernst and Young
Professional Board Member	Bette Kozlowski	KPMG

### Regional Coordinators

Mid-Atlantic	Wayne Bremser	Villanova University
Midwest	Robert Gruber	University of Wisconsin - Whitewater
Northeast	Victoria Shoaf	Saint John's University
Ohio	Alan Lord	Bowling Green State University
Southeast	Ralph Welton	Clemson University
Southwest	Tom Madison	St. Mary's University
Western	Michael Davis	University of Alaska - Fairbanks

### 2007-2008 Nominating Committee Members

Marc Rubin	Miami University (OH)
Mary Beth Morhman	University of Missouri – St. Louis
Marcus Odom	Southern Illinois University

## 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: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Email Address: \_\_\_\_\_

Credit Card Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_  
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