

Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 33, No. 1, Spring/Summer 2009

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Fall/Winter Newsletter Deadline

The deadline for material to be included in the Fall/Winter 2009 issue is October 16, 2009. Please send all information to the Vice-President of Communications 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



Kevin Stocks

Budget shortfalls, personnel cutbacks, increased teaching loads, pay cuts, regulation and accreditation, internationalization, curriculum change, faculty turnover, student increases, and much more. We work in difficult times. While it is easy to see these challenges in a negative light, another option is to consider this a time to rethink what and how we are doing. As one colleague leaving a meeting where another round of budget cuts and increasing teaching loads was announced stated, "Well, this gives us a reason to rethink our curriculum and our approach. Doing what we have been doing in the way we have been doing it does not work anymore."

Change is not easy. Much of what is considered change in reality is a small tweak to the current system or process. With the challenges we face today, perhaps it is time for a total remodel, not just a tweak. Consider the following questions:

- How does your program attract students into your introductory courses? What steps are you actively taking to attract the best and brightest students to accounting?
- How does the structure of your introductory courses attract students into your program? Are you getting the number and type of students you want? If not, what are you doing about it?
- What is the level of technology (CDs, DVDs, video, computer tutorials, internet, blackboard, social networking sites, etc.) used in your program? What could it be?

A Time To Reconsider

- How are alums and program supporters involved in the curriculum? How could they be?
- What topics are being taught in your courses? What topics should be taught? How much coordination among your classes or integration of your courses exists? What changes could be made to improve your program?
- What skills are being taught as part of your program? Are your graduates prepared to thrive in today's professional environment?
- Do faculty have the training, vision and background to take on program development? Does your social environment encourage and support change efforts?

In addition to our individual programs, we need to consider our involvement in addressing the internationalization of accounting and accounting standards, the increasing expectations of regulatory bodies and accreditation organizations, changes in the professional work and working environment, and changes in our students and faculty. We need to consider how are we individually and collectively addressing these issues.

The APLG is taking action to assist accounting program leaders address these issues. At the APLG/FSA Annual Meeting last February in Nashville, TN sessions were devoted to issues such as: fundraising; managing emotions; developing belief, trust and credibility through speaking; updates on the CPA exam, NASBA, and the profession; managing energy, time and technology; accreditation and international education issues; and incorporating valuation concepts and IFRS. Those attending these sessions reported them to be of tremendous value. I express a special thanks to all involved in the organization of this meeting, especially Paula Thomas who served as program chair

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Accounting Program Leadership Group Minutes of Board of Governors' Meeting

October 17, 2009

Kevin Stocks, president of the APLG, called the meeting to order at 9:30 am on Friday, October 17, 2008 at the Chicago O'Hare Hilton in Chicago, IL. Members attending included Greg Carnes, Doug Ziegenfuss, Julie Peters, Kevin Stocks, Bud Fennema, Jim Young, Phil Reckers, Howell Lynch, Mary Beth Mohrman, Ellen Glazerman, and Lydia Rosencrants.

2009 APLG Annual Seminar Update

Kevin Stocks opened the meeting by talking about the 2009 Annual Seminar in Nashville, TN. He passed out a draft of the program.

The first discussion involved the possibility of repeating the breakfast for Ph.D. Coordinators and Chairs of schools that have a Ph.D. program. It was decided that the program might include an update at lunch instead of a separate breakfast. Kevin reviewed the remainder of the program with little discussion. Kevin noted that the speakers will be more expensive this year.

Site Selection for 2010 Annual Meeting

In past meetings, the Board had requested the staff to look at Albuquerque, Fort Worth and Scottsdale as potential sites for the 2010 meeting. The staff has requested that the Board consider San Antonio as well due to cost considerations. The Board agreed to this request.

APLG Committees

Kevin has identified seven committees that are needed in the APLG. These include the Program Committee, Communications Committee, Membership Committee, Best Practices Committee, Database Committee, Meeting Committee, and Advocacy Committee. Each committee will include members outside of the Board as well as a Board member who would act as a liaison. Kevin sees each appointment as lasting at least two years.

Kevin asked for feedback and thoughts about other committees that might be useful. No one suggested another committee. Kevin then assigned the four Academic at Large members to a committee. The assignments are as follows: Membership Committee – Jim Young, Best Practices Committee – Mary Beth Mohrman, Database Committee – Howell Lynch, Meeting Committee – Marti Wartick. Kevin then asked each at large member to create a charge for his or her committee by a week from today. Each charge should be for two years.

Kevin suggested 3-5 members on each committee on average. The Program Committee will not need any additional members. Best Practices and Advocacy may want more. To solicit members for these committees,

Kevin suggested either a survey or specifically asking certain members. It was determined that information would be presented to the membership about the committees. If a member is interested in volunteering, they could then request to be placed on a committee.

APLG Response to NASBA

Greg introduced discussion about a NASBA paper discussing allowing candidates to sit for the CPA exam with 120 hours of educational credit rather than 150.

Greg discussed a meeting which occurred between various groups and NASBA this week. Some are concerned that it is a "slippery slope" to moving back to 120 hours for licensure. Greg asked what the APLG's response to this document should be, if any.

A lengthy discussion ensued about this issue including the following topics: what the CPA exam should be vs. what it is, why NASBA issued this paper, and why there is not uniformity among the state boards.

The Board decided not to make a formal response to NASBA about this issue. Kevin gave the issue to the Advocacy Committee for further thought and discussion.

Approval of August 3, 2008 Minutes

The Board approved the minutes from the August 3, 2008 minutes in Anaheim, CA.

APLG Budget

Kevin presented the budget to actual through 8/30/08 (Treasurer Dan Murphy was not able to attend the meeting). Kevin noted that several items are still missing including dues from some members.

Response to AACSB Proposed Changes

Last year the Board committed to communicating all proposed changes from the AACSB to the membership and soliciting their feedback. An exposure draft will be issued on November 15 and will be forwarded to the membership for consideration.

Marketing and Promotion Policy/AAA Commons

Currently, no e-mails involving available positions, books that might interest the membership, or other such issues are allowed.

Kevin raised the issue of whether they should be or not. This discussion dovetailed into a discussion of the AAA commons and APLG involvement in it.

The Board agreed that e-mails supporting this or that should not be sent to the membership. Other vehicles exist for advertising to the membership.

Doug offered to set up the APLG on the AAA commons. It could be used for issues such as the response to NASBA listed above.

Kevin suggested that the Communications Committee take responsibility for this.

Curriculum Survey

The AAA has asked the APLG to survey chairs about curriculum. It would be a joint effort of the AAA/APLG. The survey only deals with undergraduate degrees. Kevin presented a draft of the survey and the Board offered suggestions for improvements. Kevin will distribute a revised copy to the Board next week.

Membership Questionnaire

Last year the membership was surveyed. The Board agreed to send this survey every other year. Kevin reminded the Board to begin thinking about questions for next year's survey.

Communications

Doug asked for the Board's help in improving communications. One suggestion he has is to stop sending the print newsletter and to go to an electronic version exclusively. That suggestion was accepted.

and Charles Davis who chaired the New Chairs program. The 2010 APLG/FSA Annual Meeting is scheduled for February 14-16, 2010 in Albuquerque, NM. Come and benefit from attending.

The APLG has established six standing committees. These are: Communications, Membership, Best Practices, Database, Meeting, and Advocacy. These committees are being staffed and are focused on providing data and direction for addressing the challenges faced by APLG members. The Advocacy Committee has been actively involved in responding to positions being taken by various regulatory bodies. The Database Committee has been involved with the undergraduate curriculum survey being conducted for the AAA by the Austen Group. As these committees progress in the future, hopefully a great amount of materials and ideas will become available for APLG members to use.

It is time to reconsider what we are doing and how we are doing it. Although difficult, it is a time to consider making major changes to better organize our programs for success today and in the future.

Managing in a Time of Economic Malaise

Timothy J. Fogarty
Case Western Reserve University

The news from the economy has not been good for a long time. What is worse is that the situation is not likely to get better for the foreseeable future. Education is not proving as counter-cyclical as we had hoped. As academic administrators, we are at the fulcrum of bad tidings.

Heading accounting departments or schools of business are endeavors that prove sufficiently difficult in the best of times. When money and other critical resources are around, directing them toward our priorities takes considerable skill and great intestinal fortitude. Remove these assets from the equation and we come to appreciate how hopelessly we were addicted to optimism.

Although we would like to persist in the ideology that our institutions are predicated on a societal commitment to the life of the mind and a furtherance of all that is noble about humanity, the modern era casts us in a different role. Like it or not, most believe that post-secondary education is nothing if not an engine of upward economic mobility. Ask any incoming freshmen and be stunned anew to discover how focused they are on the steps that are necessary to join the more exclusive regions of the middle class. In accounting we rode this horse well, extolling the income and status conventionally bestowed upon accounting professionalism. Attracting the swelling ranks of students that were "more practical," our work was an easy sell.

An economy in the tank makes for an altered social contract with students. If accounting does not offer well-compensated, easily-obtainable employment, can we still bring it to market? On the one hand, the wretched economy may expand the proportion of the vocationally minded. Bad times may even throw light on the fact that everyone cannot go to law school with their political science degrees. We could take solace that accounting is still the best port to be in during this unprecedented and imperfect storm. Suffice it to say that administrators will have to rethink the value proposition and re-articulate the case for accounting as a career.

Let's say that we are successful at defending this vocational turf. We must concern ourselves with the deprofessionalization that threatens most of our relative positions within the academy. In hard times, the arguments that supported the proposition that our school and our program was highly differentiable tend to fall flat. That we might be more generic than we thought, gains the credibility of necessity. When money is tight, we rationalize our decisions to downgrade and to refuse to pay the premium that was previously not as visible. After all, people will reason that the lowest common denominator still get the job done. If all accounting degrees are the same in literal content, why should one pay more than one had to? When the

economy is good, we forget about the power of commodification and become quite good at selling the sizzle. Our job as administrators is to re-evaluate that which distinguishes us. At the margin we need more honest innovation in our programs as we encounter more buyer resistance.

Recessions cut into the privileges of the inmates. Anybody who knows anything about the budgets of higher education units knows that faculty compensation is the only item worth of discussion. Economic downturns less severe than we currently have no doubt already cut non-salary expenses to new lows. We now must face the prospects that faculty salary increases that are not contractually mandated will become less frequent and less material. This situation undermines our ability to reward the behaviors that we want faculty to perform for the institution, and by their absence, discipline those actions we would prefer not to see. The ability to supervise a meritocracy takes resources, hopefully aplenty. Although we can depend upon most faculty to draw upon their professional pride to teach well despite the absence of incremental reward, we might lose the battle on other fronts. Schools that installed explicit research performance expectations might be especially at risk when faculty members discover the absence of the carrot. We can easily imagine the cessation of research that does not manifestly build the author's reputational capital. Service activities, especially those devoid of intrinsic enjoyment, are most likely to suffer however. Even the best of "good citizens" might start to re-evaluate what they are doing and why they do it. Sooner or later, smart people with time control turn toward activities with real prospects of reward.

Administrators have non-pecuniary buttons to push vis-à-vis faculty. Crises are known to engender a heightened degree of esprit de corps if leaders are able to construct a "we are all in this together" camaraderie. Especially worthwhile achievements must be publicized and celebrated (on the cheap, of course). Shortfalls that are within faculty control must be collectively shunned, and within the limits of interpersonal decorum, admonished. All this emotional intelligence is more demanding on chairs and deans, but in the absence of being able to cut a check, becomes the new currency of the realm.

I choose to be officially optimistic by not addressing the more serious clouds on the horizons, and the administrative response that they might trigger. However, it may be sometime before we can return to business as usual. Higher education in general, and accounting in particular, is not immune from the darkness that surrounds us. But at the same time, we are not completely in the jaws of a capitalistic system in serious "correction."

Accounting Programs Leadership Group

2009–2010 Officers and Board Members

Officers

President	Bud Fennema	Florida State University
President -elect	Dan Murphy	University of Tennessee
Vice-President, Academic Standards	Jim Benjamin	Texas A&M University
Vice-President, Communications	Doug Ziegenfuss	Old Dominion University
Secretary	Lydia Rosencrants	LaGrange College
Treasurer	Linda Nichols	Texas Tech University

At-Large Board Members

Academic At-Large Board Member	Charles Davis	Baylor University
Academic At-Large Board Member	Quinton Booker	Jackson State 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 Members	Julie Peters	PricewaterhouseCoopers
Practice At-Large Board Member	Kathy Shoztic	Deloitte

Regional Coordinators

Mid-Atlantic	Tim Pearson	West Virginia University
Midwest	Richard Ott	Kansas State
Northeast	Mark Nixon	Bentley College
Ohio	Thomas Calderon	University of Akron
Southeast	Ralph Welton	Clemson University
Southwest	Lee Yao	Loyola University (New Orleans)
Western	Allen McConnell	University of Northern Colorado

2009-2010 Nominating Committee Members

Elizabeth Oliver	Washington & Lee University
Marc Rubin	Miami University (OH)
Greg Carnes	University of North Alabama

About Our In-Coming Section President

Bud Fennema has been the Ernst & Young Professor and Accounting Department Chairman at Florida State University since 2000. He teaches managerial accounting at the undergraduate and masters level, seminars on behavioral accounting research at the doctoral level, and publishes research articles in the area of judgment and decision making. Prior to pursuing an academic career, he worked

nine years in private companies and public accounting with Arthur Andersen & Co. He received a B.S. from Indiana University, an M.B.A. from the University of North Carolina, and an M.S. and Ph.D. from the University of Illinois. He has C.P.A. and C.M.A. certifications and is licensed in the state of Florida. His service to the section includes: Board Member – Academic, Secretary, and President-Elect.

Call for Nominations

The Nominations Committee of the APLG is seeking nomination from the membership for the various offices listed below for the 2010-2011 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 three officer positions, there are also many benefits from being an integral part of the decision processes of the section.

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, Alabama 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, 2009:

President-Elect
Vice-President, Communications
Secretary
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
Midwest
Northeast
Ohio
Southeast
Southwest
Western

SNAPSHOTS from the 2009 APLG Annual Seminar



Chair/Director Positions

The following positions were listed on the American Accounting Association web site as of July 31, 2009. For more information consult the following website:
<http://aaahq.org/AM2009/career.cfm>

[Please note that you have to register for the Career Connection. In order to register for the Career Connection you must be registered, or plan on registering, for the 2009 Annual Meeting. If you have any questions, please contact our Career Center Coordinator, David Boynton, at 941-921-7747 ext. 322]

Department of Accounting Chair – Texas State University- San Marcos

Chair, Department of Accounting and Finance and Chair, Department of Management, Information Systems, and Quantitative Methods – University of Alabama at Birmingham

Endowed Professorship – Murray State University

Chair Accounting Department – Bellarmine University

Director, Accounting & Information Systems – University of Kansas

Tenure-Track Faculty/Department Chair – Western Illinois University

Professor of Accounting and the Edward G. Sutula Chair in Accounting – Saint Joseph's University

Endowed Chair/Professorship/Assistant Professor – Mississippi State University

Director of the School of Accountancy – Georgia State University

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
College of William and Mary	Tom White
Eastern Illinois University	Hank Davis

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: _____

2010 APLG/FSA Annual Meeting

Don't forget to mark your calendars for the 2010 APLG/FSA Annual Meeting

Dates: February 14-16, 2010 in Albuquerque, New Mexico

Location: Albuquerque, New Mexico

AACSB will also host an accounting accreditation workshop on the Saturday preceding the conference.

Additional details will be forthcoming during the Fall 2009 semester.

Please check the sections webpage and Fall/Winter newsletter for these details.

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	The University of Tennessee

At-Large Board Members

Academic Board Member	Martha L. Wartick	University of Northern Iowa
Academic Board Member	Howell Lynch	Lamar University
Academic Board Member	Mary Beth Mohrman	University of Missouri – St. Louis
Academic Board Member	Jim Young	Northern Illinois University
Professional Board Member	Ellen Glazerman	Ernst & Young
Professional Board Member	Julie Peters	PricewaterhouseCoopers

Regional Coordinators

Mid-Atlantic	Tim Pearson	West Virginia University
Midwest	Robert Gruber	University of Wisconsin - Whitewater
Northwest		
Ohio		
Southeast		
Southwest	Roselyn Morris	Texas State University - San Marcos
Western		

2008-2009 Nominating Committee Members

American Accounting Association

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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: _____
(MasterCard or VISA only)

Billing Address: _____