



TABLE OF CONTENTS

From the President 1

2004 FSA
Student Award Recipients 3

2003 Member Listing 3

2004 Deloitte/Federation of
Schools of Accountancy
Second Annual
Faculty Consortium 4

2003–2004 FSA Board of
Directors/Member Schools 5

2004 FSA Officers 6

MESSAGE FROM THE PRESIDENT

I have really enjoyed the opportunity to serve as the President of the FSA. It has been a pleasure to work with the officers, including past President Finley Graves and President-Elect Andy Judd, and the Board of Directors. Our organization has always been driven by volunteer time, and I have consistently been impressed with the amount and quality of that input. I had been an active user of the services of the organization almost since its inception and in agreeing to become president-elect in 2002, I felt that it was time for me to give something back. And what a time it has been for an organization of graduate programs in accounting — particularly given the advancement of the 150-hour requirement, a revised process for accreditation maintenance and a proposal for significant changes in the standards, a questioning of the value of graduate education by one of the leading public accounting firms, continuing calls for change in the nature of accounting education, and the temporary loss of financial support for the very popular FSA faculty consortium.



Jim Benjamin

The radical changes in accounting accreditation and the PricewaterhouseCoopers proposal for alternatives to the 150-hour requirement both seem to validate the importance of having an organization focused on graduate education. The FSA Accreditation Committee, chaired by Eileen Peacock of Oakland University, prepared thoughtful comments last year on the proposed new accreditation standards. These comments along with those of two other organizations were posted on the AACSB web site. Our Accreditation Committee has continued to monitor the changes in the proposed standards and will likely have additional comments on implementation and interpretation issues if the standards are approved at the AACSB Annual Meeting this spring. I encourage you to provide your input and opinions to the committee.

PwC, in its monograph *Educating for the Public Trust*, noted a hope that their views would stimulate productive dialogue on the future of accounting education. Unfortunately, outside of the FSA, it does not appear that there has been much public discussion of the issues. The FSA has taken a number of actions to foster this dialogue. Finley Graves provided a very thoughtful initial response in his President’s Message in the Spring 2003 Newsletter. His letter was subsequently published in the CPA Journal. The FSA Board also prepared a more detailed response which was included in the Fall 2003 FSA Newsletter and was also printed in the Accounting Programs Leadership Group (APLG) newsletter. I will say more later about the increased cooperation between the FSA and the APLG. The position statement has also been submitted for possible publication in a professional accounting journal. The FSA invited PwC to lead a session on the topic at the 2003 annual meeting. I hope that the FSA will continue to serve as an effective representative for graduate programs in accounting on such issues.

APRIL

First interim reporting date
for FSA Committees

April 30, 2004

MAY

FSA Board of Directors Meeting

May 20, 2004

Drake Hotel — Chicago, IL

Deloitte/FSA Faculty Consortium

May 20-21, 2004

Drake Hotel — Chicago, IL

AUGUST

Second interim reporting date
for FSA Committees

August 2, 2004

FSA Board of Directors Meeting

August 8, 2004

Orlando World Center Marriott

Resort & Convention Center —

Orlando, FL

OCTOBER

Final reporting date for
FSA Committees

FSA Board of Directors Meeting

FEBRUARY

FSA Annual Meeting

February 13-15, 2005

Doubletree-Paradise Valley

Scottsdale, AZ

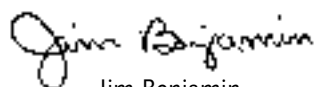
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Due to the sudden demise of Andersen, the FSA had to cancel its 2002 faculty consortium at the last minute. Andersen had hosted and funded this important program for the previous nineteen years. This annual meeting always focused on important and timely accounting issues, and the program was designed to provide knowledge and materials that could be easily integrated into the curriculum. Fortunately, Deloitte and the AICPA provided the financial support necessary to offer the consortium last year. The program focused on the timely topics of forensic accounting and corporate governance, and the feedback from the participants was exceptionally positive. I am pleased to report that Deloitte has committed to be the sole sponsor of the consortium this year and their financial support will allow a 30 percent increase in the number of participants. The program is being designed to provide both an academic and professional perspective on the theme of "Ethics and Professionalism in Accounting." The consortium will be held on May 20-21 at the Drake Hotel in Chicago.

At the first FSA Board meeting I attended last year, we discussed the substantial overlap in both the volunteers for the FSA and APLG (indeed there were several on both Boards) and the content of the annual meetings. As a result, the two Boards initiated discussions on possible opportunities for cooperation or joint activities. After some exploratory discussions, both Boards solicited feedback from all members on these possibilities. As a result of primarily positive feedback from members, the FSA and APLG scheduled a joint board meeting at the annual AAA meeting in 2003. While the Boards concurred that the two organizations had unique missions and that there were inevitable impediments to change, they concluded that it was an appropriate time to explore mutually beneficial opportunities for efficiencies. The organizations have agreed to two important actions. First, the organizations will have a joint accreditation committee. Eileen Peacock, who was Chair of the FSA Accreditation Committee last year and Vice president for Accreditation for the APLG, has agreed to chair the joint committee. Second, the groups have also agreed to have a joint annual meeting. The meeting will be held at the traditional time of the APLG meeting and at the site selected by the FSA — that is, in early February, 2005, in Scottsdale, Arizona. The Program Committee is being Co-Chaired by Casper Wiggins (University of North Carolina-Charlotte) representing the FSA and Dan Hollingsworth (Mississippi State University) representing the APLG. I anticipate that the joint meeting will reflect the best aspects of the previous separate meetings of the two organizations. Please feel free to provide suggestions to Casper or Dan for the meeting.

Again, this is an exciting but challenging time for the FSA. Given that many schools are increasingly evaluating their discretionary expenditures, the FSA must continue to demonstrate appropriate value to the member schools and organizations. As a result of the talented and energetic volunteers supporting the organization and the support from Deloitte for the faculty consortium. I am confident that the FSA can continue to be a valuable organization for graduate accounting programs. I and the other officers of the FSA welcome your comments or suggestions as we move forward.



Jim Benjamin
President, FSA

2004 FSA STUDENT AWARD RECIPIENTS

Julio Acosta
Florida International University

Adriana Aguirre
University of Texas — El Paso

Paul Edward Anderson
Michigan State University

Jessica Anne Balich
Marquette University

Laura Hanson Baxter
State University of West Georgia

Danielle R. Blankenship
University of Kentucky

Cari Burke
Western Michigan University

Jeanette Carolina
Arizona State University

Richard Arnold Cazier
Brigham Young University

Angela Marie Cipriano
Cleveland State University

Margaret Colley
Florida State University

John Arthur Coon
New Mexico State University

John P. Custis
University of Virginia

Jamie B. DePaulo
Bradley University

Jill S. Dodd
Kansas State University

Mark Durkovic
Belmont University

George Eckenroth
University of Connecticut

Joy A. Edgar
Stetson University

Tammy Gay Ejem
Texas Tech University

Candace D. Engles
University of New Orleans

Katherine L. Fisher
Idaho State University

Mandy Flahardy
Southern Illinois University
at Carbondale

Joseph D. Flynn
University of Central Florida

Sarah June Gauntlett
The University of Alabama

Eric Sheldon Gooden
Boise State University

Darcy R. Greffen
Loyola College in Maryland

Leslie L. Hair
Mississippi State University

Josh T. Hansen
University of Denver

Sarah R. Hedges
Oklahoma State University

Jon C. Holmes
Virginia Tech

Ma Chor Hung
The Chinese University
of Hong Kong

Huzaifa Anique Husain
University of Texas at Austin

Robert Matthew Johnson
University of Tennessee —
Knoxville

Khanh Dieu Le
Virginia Commonwealth
University

Mason B. Lee
University of Iowa

Bradley Jon Liska
University of Nebraska — Lincoln

Wenxiang Lu
University of Nevada, Las Vegas

Karen Diane Ludwick
Wake Forest University

Amanda Lee Mapley
Northern Illinois University

Rachel Kathleen McCann
SUNY at Buffalo

Samantha A. Mills
University of Oklahoma

Dean L. Murray
Utah State University

Phillip Michael Newman
University of Missouri —
Columbia

Hong Thi Thu Phan
University of Houston —
Clear Lake

Rebekah L. Redden
University of Georgia

Lindsey A. Renfro
East Tennessee State University

Jennifer L. Reynolds
University of Alabama
at Birmingham

Teresa A. Ritchie
University of North Texas

Robert S. Robertson
Auburn University

Julie Anne Rogers
Clemson University

William Edward Scott
University of Mississippi

Melani Slaughter
Truman State University

Signa J. Smith
University of Arkansas

James Russell Stanley, III
The University of Texas
at Arlington

Nicole M. Step
University of South Florida

Amand Bree Stephens
Texas A&M University

Beata Ewa Swach
DePaul University

Brad A. Taylor
Weber State University

Lauren B. Weingarten
Miami University

Michael P. Winkle
University of Oklahoma

Matthew Clayton Woodard
Louisiana Tech University

Ping Yu
Georgia State University

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(continued on page 4)

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ACCREDITED AFFILIATE

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THE 2004 DELOITTE/FEDERATION OF SCHOOLS OF ACCOUNTANCY SECOND ANNUAL FACULTY CONSORTIUM

will be held at the Drake Hotel, Chicago, IL
on May 20 – 21, 2004

The 2004 Deloitte/FSA Faculty Consortium extends the 2003 event's focus on fraud and corporate governance through presentations centered on the theme of "Ethics and Professionalism in Accounting." The program will provide both an academic and a professional perspective on how this topic affects accountants. The two perspectives will be integrated into a case study exploring the profession's ability to command or lose public trust.

One of the primary objectives of the FSA faculty consortia has been to provide participants with concrete ideas they might adapt for their own classroom use. The organizers of the 2004 consortium have kept this principle in mind. Professionals from Deloitte and other organizations will provide a public accounting perspective and Eric Pilmore of Tyco (a returning speaker from last year) will provide an industry perspective related to this topic. Professors will share observations on research and how they have integrated topics related to ethics and professionalism into their curricula. The meeting is relevant to faculty teaching across the accounting curriculum and to faculty involved in designing program wide learning objectives. All full member schools and affiliates will be invited to nominate a faculty member to attend. Additional nominations will be accepted on a space-available basis.

If you have questions about the program, please contact Andy Judd, FSA President Elect, at (407) 823-2876 or via E-mail at ajudd@bus.ucf.edu. If you have questions about the registration process or FSA consortium policies, please contact Cecilia LoChin, FSA Administrator, at (212) 596-6165 or via E-mail at clochin@aicpa.org.

Deloitte underwrites this annual Faculty Consortium, and the FSA is grateful to the firm for its continued support and for its participation in the planning process.

(continued on page 5)

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