



# FEDERATION OF SCHOOLS OF ACCOUNTANCY

THE ORGANIZATION OF ACCREDITED GRADUATE PROGRAMS IN ACCOUNTING

# NEWSLETTER

VOL. 29, NO. 3

SPRING 2006

## TABLE OF CONTENTS

From the President .....1-2

2005 Deloitte/Federation of Schools of Accountancy Fourth Faculty Consortium .....3-4

FSA Officers .....3

FSA Membership List .....4-5

2006 FSA Student Award Recipients .....5-6

FSA Board of Directors .....6

I would like to thank all of you who were able to attend our second APLG/FSA Joint Annual Meeting in San Antonio! Thanks to the planning efforts of Tim Fogerty and Lee Knight we all benefited from relevant sessions presented by outstanding speakers and time for dialogue between these speakers and the conference participants. Thanks also to the AACSB for scheduling a training seminar immediately preceding our meeting. The leadership of both the FSA and APLG agree this joint meeting format has been a benefit to members from both groups and are planning such a combined event again for next year. The site selection is still tentative, but it appears that the location will either be Charleston or San Diego during the first part of February 2007. In order to try and continuously improve APLG/FSA meeting quality, a motion was passed by the FSA's board to allocate up to \$10,000 to attract participation by nationally recognized speakers who may not, otherwise, be willing to participate. The planning committee should be formed by the time of the AAA Annual Meeting this summer, so if you have ideas for sessions for speakers, please let myself or any of the other FSA Board members know your thoughts so we can share them with the committee.



Andrew Judd

The annual meeting also marked the passage of several important amendments to our bylaws to bring our calendar and practices in line with this joint meeting format. First, motions were passed to shift dates of officers and board members' terms to coincide with the AAA Annual Meeting. Second, motions were passed to shift from in person nominations and voting to an online format. Both sets of changes have been incorporated in the version of the bylaws posted on the FSA's website.

This meeting also marked the election of new officers and board members whose terms will begin this August after the AAA business meeting is held. Please join me in welcoming Dan Hollingsworth as President, Bruce Behn as President-Elect, Paul Shoemaker as Secretary, Casper Wiggins as Treasurer, Ross Jennings as Board member, Tim Linsmeier as Board member, and John Wilguess as Board member. Similarly, please join me in thanking the individuals whose terms will or have expired: Greg Carnes, as President-Elect, Jim Benjamin as Past President, Bruce Behn as Secretary, Tom Schaefer as Treasurer, Ruth Epps as Board member, Don Deis as Board member, and David Donnelly as Board member. While not an official member of the Board, a special thanks is also due to Bea Sanders. As many of you know, the AICPA is moving to Durham, N.C. later this year and Bea has decided that her home is in New York and that she will be retiring versus making the move. Bea has been a special friend to the FSA and all academic accounting organizations and her presence will be missed. Please join me in expressing a sincere thanks for all she has done to help advance our causes throughout her tenure at the AICPA and to wish her well in her new pursuits!

Other accomplishments also warrant recognition. It was my pleasure to present the Joseph A. Silvosio/FSA Faculty Merit Award to Philip M.J. Reckers and the FSA Practitioner Service Award to Blane Ruschak. Both individuals have been and continue to be significant contributors to the FSA and their efforts are genuinely appreciated!

[www.thefsa.org](http://www.thefsa.org)

*(continued on page 2)*

## 2006 FSA CALENDAR

### MAY

FSA Board of Directors Meeting  
May 18, 2006  
Drake Hotel — Chicago, IL

Deloitte/FSA Faculty Consortium  
May 18–19, 2006  
Drake Hotel — Chicago, IL

### AUGUST

Second Interim reporting date  
for FSA Committees  
August 1, 2006

FSA Board of Directors Meeting  
August 6, 2006  
Washington, DC

### DECEMBER

Final Reporting date for FSA  
Committees  
December 1, 2006

For updates visit us at  
[www.thefsa.org](http://www.thefsa.org)

*(continued from page 1)*

Looking forward, the Fourth Annual Deloitte FSA/Deloitte Faculty Consortium will be held at the Drake Hotel in Chicago on May 18 and 19, 2006. Funding will be provided for registration and hotel accommodations for one individual from each member school. Dan Hollingsworth and Bruce Behn in collaboration with Mark Chain and Kathy Shoztic of Deloitte have planned an excellent program centered on “Perspectives on the New International Financial Reporting Environment.”

The recent NASBA proposal that caused so much concern in the academic community has been “shelved” with a new Education Subcommittee consisting of representatives from academe and the AACSB having been formed to draft a new proposal. This subsequent proposal will likely be forthcoming within the current year and feedback will be solicited from members of the academic community as well as the respective state societies.

Also, the Database Project led by Irv Nelson has been distributed to member schools. This project has provided valuable benchmarking information and your assistance/participation will insure these data are updated.

I have enjoyed my role as President over the past year (and will continue to serve in this capacity until August) and wish Dan a similarly rewarding experience next year. The FSA is a volunteer organization and is only as good as the contributions made by its membership. I encourage you to be active in keeping the FSA a leading independent voice and resource for accredited graduate accounting education.



Andrew Judd  
President, FSA

### 2006 World Congress of Accountants

The 17th World Congress of Accountants will be held in Istanbul, Turkey on November 13–16, 2006. The Congress, organized around the theme “Accountants: Generating Economic Growth and Stability Worldwide,” will feature plenary sessions and workshops led by internationally recognized speakers from the public and private sectors. They will address issues of accounting, auditing, ethics and financial management.

For more information and to register to attend, please visit the Congress’ website:  
<http://www.wcoa2006istanbul.org.tr>.

# THE 2006 DELOITTE/FEDERATION OF SCHOOLS OF ACCOUNTANCY FOURTH ANNUAL FACULTY CONSORTIUM

WILL BE HELD AT THE  
**DRAKE HOTEL, CHICAGO, IL**  
ON MAY 18–19, 2006

The theme for the 2006 Deloitte/FSA faculty consortium is “**Perspectives on the New International Financial Reporting Environment**” The program will provide both an academic and a professional perspective on convergence of accounting and financial reporting standards and how global financial reporting has been and will be impacted by these changes.

One of the primary objectives of the FSA faculty consortium has been to provide participants with concrete ideas they might adapt for their own classroom use. The organizers of the 2006 consortium have kept this principle in mind. Professionals from Deloitte, leaders from several major corporations, standard setters and regulators will provide the practice, industry, policy and regulatory perspectives on these issues. Professors will also share observations on how global financial reporting issues affect accounting education. 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 accredited affiliates will be invited to nominate a faculty member to attend. Additional nominations will be accepted on a space-available basis. Deloitte provides financial support by covering registration, program meals and lodging for one night (room and tax only) for program participants. Attendees are responsible for their own transportation costs (including airfare) and additional room nights.

If you have questions about the program, please contact Dan Hollingsworth, FSA President-Elect, at (662) 325-3710 or via E-mail at [dhollingsworth@cobilan.msstate.edu](mailto:dhollingsworth@cobilan.msstate.edu). If you have questions about the registration process or FSA consortium policies, please contact Zoe Cheung, FSA Administrator, at (212) 596-6165 or via E-mail at [zcheung@aicpa.org](mailto:zcheung@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.

## PRESIDENT

Andrew J. Judd, Director  
University of Central Florida  
School of Accounting  
4000 Central Florida Boulevard  
Orlando, FL 32816-1400  
Phone: (407) 823-2871  
Fax: (407) 823-3881  
Email: [Andrew.judd@bus.ucf.edu](mailto:Andrew.judd@bus.ucf.edu)

## VICE PRESIDENT/PRESIDENT-ELECT

Dan P. Hollingsworth, Director  
Mississippi State University  
School of Accountancy  
Box EF  
Mississippi State, MS 39762-5661  
Phone: (662) 325-3710  
Fax: (662) 325-1646  
E-mail: [dhollingswoth@cobilan.msstate.edu](mailto:dhollingswoth@cobilan.msstate.edu)

## SECRETARY

Bruce K. Behn  
Ergen Professor of Business and  
CBER Faculty Fellow  
University of Tennessee  
Department of Accounting  
and Information Management  
621 Stokely Management Center  
Knoxville, TN 37996-0560  
Phone: (865) 974-1760  
Fax: (865) 974-4631  
Email: [bbehn@utk.edu](mailto:bbehn@utk.edu)

## PAST PRESIDENT

James J. Benjamin, Head  
Texas A&M University  
4353 TAMU  
Department of Accounting  
Mays Business School  
College Station, TX 77843-4353  
Phone: (979) 845-0356  
Fax: (979) 845-0028  
Email: [j-benjamin@tamu.edu](mailto:j-benjamin@tamu.edu)

## TREASURER

Tom Schaefer, Chair  
University of Notre Dame  
Department of Accountancy  
102 College of  
Business Administration  
Notre Dame, IN 46556-5646  
Phone: (574) 631-9095  
Fax: (574) 631-5255  
Email: [schaefer.12@nd.edu](mailto:schaefer.12@nd.edu)

## FSA ADMINISTRATOR

Zoe Cheung  
1211 Ave of Americas, 19th Floor  
New York, NY 10036  
Phone: (212) 596-6165  
Fax: (212) 596-6292  
E-mail: [zcheung@aicpa.org](mailto:zcheung@aicpa.org)

## 2006 MEMBERSHIP LIST

### MEMBER SCHOOL/ASSOCIATE

#### FULL MEMBERS

University of Akron • University of Alabama • University of Alabama at Birmingham • University of Albany, SUNY • Arizona State University • University of Arkansas • Auburn University • Belmont University • Bentley College • Boise State University • Bowling Green State University • Bradley University • Brigham Young University • California State University - Fullerton • Case Western Reserve University • University of Central Florida • The Chinese University of Hong Kong • Clemson University • Cleveland State University • CUNY - Baruch College • University of Denver • DePaul University • East Tennessee State University • University of Florida • Florida International University • Florida State University • George Mason University • University of Georgia • Georgia Southern University • Georgia State University • University of Houston -Clear Lake • Idaho State University • Illinois State University • University of Illinois at Urbana Champaign • University of Iowa • James Madison University • John Carroll University • Kansas State University • Kennesaw State University • University of Kentucky • Louisiana Tech University • Loyola College in Maryland • Marquette University • University of Memphis • University of Miami • Miami University • Michigan State University • The University of Mississippi • Mississippi State University • University of Missouri-Columbia • Missouri State University • University of Nebraska - Lincoln • University of Nevada - Las Vegas • New Mexico State University • University of New Orleans • University of North Carolina at Charlotte • University of North Texas • Northern Illinois University • University of Notre Dame • University of Oklahoma • Oklahoma State University • Old Dominion University • University of Oregon • University of Rhode Island • Rider University • Saint Joseph's University • San Diego State University • University of South Florida • Southeastern Louisiana University • University of Southern California • Southern Illinois University at Carbondale • Southern Illinois University at Edwardsville • University of Southern Mississippi • St. John's University • State University of West Georgia • Stetson University • SUNY Buffalo • The University of Tennessee-Knoxville • University of Texas - Arlington • University of Texas - Austin • University of Texas - El Paso • University of Texas - San Antonio • Texas A& M University • Texas Tech University •

(continued on page 5)

## 2006 DELOITTE/FEDERATION OF SCHOOLS OF ACCOUNTANCY FACULTY CONSORTIUM

### Tentative Agenda (as of 3/31/06)

#### Thursday, May 18, 2006

12:00 – 4:00 pm

2:00 – 2:10

2:10 – 3:40 (90 min.)

3:40 – 5:10 (90 min.)

5:30 – 7:30

#### Friday, May 19, 2006

7:30 – 8:00 am

8:00 – 8:10

8:10 – 9:40 (90 min.)

9:40 – 10:00

10:00 – 11:30 am (90 min.)

11:30 – 12:30 pm

12:30 – 2:00 (90 min.)

2:00 – 3:00 (60 min.)

3:00 – 3:10

#### Registration

#### Welcome and Announcements

#### Overview of the Global Financial Reporting Environment

*Presenter: D.J. Gannon, Partner (Deloitte & Touche LLP)*

#### Academic Panel Discussion: How Will These Changes Affect Us?

*Moderator: Bruce Behn, Ergen Professor of Business and CBER Faculty Fellow (University of Tennessee)*

*Presenters: Holly Ashbaugh-Skaife, Associate Professor of Accounting (University of Wisconsin – Madison); Betsy Gordon, Assistant Professor of Accounting (Rutgers University); Cheryl Linthicum, SEC Academic Fellow and Associate Professor of Accounting (University of Texas at San Antonio)*

#### Reception

#### Registration and Continental Breakfast

#### Welcome and Announcements

#### Industry Panel Discussion: Issues Facing Companies Operating in the Global Environment

*Moderator: Joel Osness, Partner (Deloitte & Touche LLP)*

*Presenters: Gregg Nelson, Vice President – Accounting Operations & Financial Reporting (IBM Corporation); James Milner, Senior Vice President of Corporate Accounting (Alstom)*

#### Break

#### Standard-Setting Panel Discussion: Convergence of Accounting and Financial Reporting Standards

*Moderator: Val Bitton, Partner (Deloitte & Touche LLP)*

*Presenters: Ian Hague, Principal (Accounting Standards Board – Canada); Ed Trott, Board Member (Financial Accounting Standards Board)*

#### Lunch

#### The Regulatory Environment

*Moderator: D.J. Gannon, Partner (Deloitte & Touche LLP)*

*Presenters: Julie Erhardt, Deputy Chief Accountant (SEC); John Carchrae, Chief Accountant (Ontario Securities Commission)*

#### Implications for Accounting Education

*Moderator: Teresa Conover, Professor of Accounting (University of North Texas)*

*Presenters: Ray Whittington, Interim Dean – College of Commerce (DePaul University); Steve Zeff, Herbert S. Autrey Professor (Rice University)*

#### Closing Remarks and Adjournment

# 2006 FSA STUDENT AWARD RECIPIENTS

**Nicholas G. Accordino**  
The University of Akron

**Louisa S. Munoz**  
The University of Alabama

**Brooke M. Mangan**  
University of Alabama at  
Birmingham

**Christian Blackman**  
Arizona State University

**Sarah R. Garton**  
University of Arkansas

**Jeffrey Owen Brown**  
Auburn University

**Jason Shapiro**  
Baruch College

**Jillian Michelle Law**  
Baylor University

**Jared L. Monger**  
Belmont University

**Scott P. Morency**  
Bentley College

**Zorina Sender**  
Boise State University

**Michael H. Fields**  
Boston College

**Jennifer Goettler**  
Bradley University

**Wei Wang**  
Brigham Young University

**Mark C. Feltz**  
University at Buffalo

**Jane Koltsova**  
Case Western Reserve  
University

**Ann Andrews**  
California State University,  
Fullerton

**Keith M. Garrison**  
University of Central Florida

**Wei Meng**  
The Chinese University of  
Hong Kong

**Hope Michael Yoder**  
Clemson University

**Anneke F. Ratnasari**  
Cleveland State University

**Bailey B. Sample**  
University of Denver

**Hong Xin**  
East Tennessee State  
University

**Rachel Kay Thibault**  
University of Florida

**Hongmei Zhu**  
Florida State University

**Heather M. Ripley**  
University of Georgia

**Mark E. Wynn**  
Georgia State University

**Phong Tan Khuu**  
University of Houston – Clear  
Lake

**Susan Stueve**  
Idaho State University

**Nolan Haskovec**  
University of Iowa

**Susan Kathleen Floyd**  
James Madison University

**Anthony John Frey**  
Kansas State University

**Kenneth Brady Ward**  
University of Kentucky

**Kyle Corkery**  
Lehigh University

**Athos Demetriou**  
Long Island University/C.W.  
Post

**Emily Suzanne Holmes**  
Louisiana Tech University

**James Lesko**  
Marquette University

**Amy S. Morrow**  
Miami University

**Jillian S. Maxey**  
Michigan State University

**William Brett Galloway**  
The University of Mississippi

**David Michael Boudreaux**  
Mississippi State University

**Christine Frohling**  
Missouri State University

**Mark E. Gingrich**  
University of Missouri-  
Columbia

**Aaron Pomeroy**  
University of Nebraska-  
Lincoln

**Susanna Yoo**  
University of Nevada, Las  
Vegas

**Alicia Bess**  
University of North Carolina –  
Charlotte

**Madhuri Bandla**  
University of North Texas

**Peter Edward Vitale**  
Northern Illinois University

**Raenelle Carmena James**  
University of Notre Dame

**Joel David Cox**  
University of Oklahoma

**Jolynn Taylor**  
Oklahoma State University

**Todd H. Whetstone**  
Old Dominion University

*(continued from page 4)*

Truman State University • Utah State University •  
University of Virginia, McIntire School • Virginia  
Commonwealth University • Virginia Polytechnic  
Institute and State University • Wake Forest  
University, Calloway School • Weber State  
University • West Virginia University • Western  
Michigan University • Wichita State University •  
Wright State University

## ACCREDITED AFFILIATES

Arizona State University West • Baylor University  
• Central Michigan University • Creighton  
University • University of Dayton • Drake  
University • Eastern Illinois State University •  
Lehigh University • University of Louisville • Ohio  
University • Pacific Lutheran University • Towson  
University • Villanova University

## AFFILIATES

Boston College • California Lutheran University •  
Colorado State University • Florida Atlantic  
University • Florida Gulf Coast University •  
Fordham University • Gonzaga University •  
University of Hawaii at Manoa • Indiana  
University of Pennsylvania • Iona College • Kent  
State University • LaSalle University • Long Island  
University - CW Post Campus • Louisiana State  
University • Manhattan College • Mercy College •  
Minnesota State University, Makato • University  
of Missouri-Kansas City • Monmouth University •  
University of Nebraska at Kearney • University of  
Northern Iowa • Pace University • University of  
Phoenix • Pittsburg State University • Sam  
Houston State University • San Jose State  
University • Southern Connecticut State  
University • University of Southern Maine • The  
University of Tennessee at Martin • Touro College  
• University of West Florida • Widener University  
• University of Wisconsin -Eau Claire • Yeshiva  
University

## NON-PROFIT ASSOCIATES

AACSB • AICPA • Alabama Society of CPAs •  
Association for Accounting Marketing •  
Connecticut Society of CPAs • Florida Institute of  
CPAs • Institute of Chartered Accountants of  
Ontario • Missouri Society of CPA • National  
Association of State Boards of Accountancy, Inc.  
(NASBA) • New York State Society of CPAs •  
North Carolina Association of CPAs • Ohio  
Society of CPAs • Society of Louisiana CPAs •  
Southern Carolina Association of CPAs • Texas  
Society of CPAs

## PRIVATE ENTERPRISE

Deloitte • Ernst & Young • Grant Thornton, LLP •  
KPMG, LLP

*(continued on page 6)*

#### MEMBER SCHOOLS

Ruth W. Epps  
Virginia Commonwealth University  
Department of Accounting  
School of Business  
1015 Floyd Avenue  
Richmond, VA 23284-4000  
Phone: (804) 828-1608  
Fax: (804) 828-8884  
Email: rwepps@vcu.edu

Dr. David P. Donnelly, Chair  
University of Missouri–Kansas City  
Department of Accountancy  
312A Bloch School  
5100 Rockhill Road  
Kansas City, Missouri 64110-2499  
Phone: (816) 235-1333  
Fax: (816) 235-6560  
Email: donnellyd@umkc.edu

Donald Deis, Ph.D., CPA, CGFM  
Ennis S. & Virginia C. Joslin  
Endowed Chair in Accounting & Professor  
Texas A&M University-Corpus Christi  
College of Business  
Faculty Center 142  
6300 Ocean Drive Unit # 5809  
Corpus Christi, TX 78412-5809  
Phone: (361) 825-2826  
Fax: (361) 825-5609  
Email: ddeis@cob.tamucc.edu

#### SUPPORTING ASSOCIATES

Kathy Shoztic  
Deloitte  
Ten Westport Road  
Wilton, CT 06897-0820  
Phone: (203) 761-3248  
Fax (203) 563-2324  
Email: kshoztic@deloitte.com

Blane Ruschak  
National Director of Campus Recruiting  
KPMG LLP  
355 S. Grand Ave Suite 2000  
Los Angeles, CA 900719  
Phone: (213) 430-2154  
Fax: (213) 630-8015  
Email: blaneruschak@kpmg.com

#### NONPROFIT ASSOCIATES

Jerry Trapnell  
Executive Vice President &  
Chief Accreditation Officer  
AACSB International  
777 South Harbour Island Boulevard  
Suite 750  
Tampa, FL 33602-5729  
Phone: (813) 769-6500  
Fax: (813) 769-6559  
Email: jerryt@aacsb.edu

## 2006 FSA STUDENT AWARD RECIPIENTS (CONTINUED)

**Brian Kuo**  
University of Oregon

**Xiaoyan Zhao**  
University of Rhode Island

**Xiaolan Ma**  
San Diego State University

**Heather M. Lively**  
University of South Florida

**Zachary Weatherspoon**  
Southern Illinois University at  
Carbondale

**Michael J. Parr**  
Stetson University

**Sarah Ann Drago**  
University of Tennessee

**B. J. McElroy**  
Texas A&M University

**Maki Hayashi**  
University of Texas at  
Arlington

**Wendy Lowenthal Simeur**  
University of Texas at El Paso

**Amanda Dyann Collins**  
Texas Tech University

**Krista M. Sonnefeld**  
Towson University

**Virginia Marie Weidhaas**  
Truman State University

**Yingyan Xu**  
Utah State University

**Rebecca Faith Klimpl**  
University of Virginia

**John W. Linn**  
Virginia Tec

**Melanie E. Jorgensen**  
Weber State University

**Dong Li**  
University of West Georgia

**Joseph P. Scrip**  
West Virginia University

**Robert C. Miller**  
Widener University

**Ellis Andrew Nichols**  
Wright State University