



2000 FSA CALENDAR

MAY 1

First interim reporting date for FSA Committees

MAY 19

FSA Board of Directors Meeting, St. Charles, IL

MAY 19-20

Claude Rogers FSA Faculty Consortium Andersen Worldwide Center for Professional Education St. Charles, IL

AUGUST 1

Second interim reporting date for FSA Committees

AUGUST 15

Board of Directors Meeting before AAA Annual Meeting Philadelphia, PA

DECEMBER 1

Final reporting date for FSA Committees

DECEMBER 3

FSA Board of Directors Meeting for FSA Committees San Antonio Marriott Riverwalk

DECEMBER 3-5

FSA Annual Meeting for FSA Committees San Antonio Marriott Riverwalk

MESSAGE FROM THE PRESIDENT

A new millennium — what a great time to be involved in accounting education. The continuing development and growth of graduate education presents tremendous opportunities for the FSA. Our goal is to continue providing ideas and information that can be used to improve accounting education.



Kevin D. Stocks

A major focus this year is increasing involvement in FSA committees and activities. FSA committees continue to be the backbone of the organization. We look forward to the publication of the handbook for graduate program directors. A study on ERP and accounting education should be finished this year. Work is underway by the Publications Committee to identify and make available to all FSA schools resource materials that have been produced and collected by the FSA. The longitudinal study on accounting student characteristics using an FSA student questionnaire will be conducted this year with results compared to past data. All of these efforts are made possible through member involvement.

Two major meetings are scheduled this year. The Claude Rogers Faculty Consortium will be held May 19-20 (see page 3 for details). This consortium is made possible through the generous financial and program support from the Arthur Andersen Foundation. The FSA Annual Meeting will be held in San Antonio, Texas on December 3-5. Dan Deines from Kansas State and his committee are working to put together an informative and interesting program. Be sure to share any of your program ideas with Dan.

The FSA Web site has been under development and was scheduled to be up and running by May 15. The new process for administering the site will allow much more flexibility on what we can do and on how quickly changes can be made. We intend to make our Web site a major repository of information. For example, a listing of all resources archived by the FSA is being created. A directory of graduate coordinators for FSA schools is also

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FSA ANNUAL MEETING

Accounting Education in an Electronic Age

The 23rd Annual Meeting of the FSA was held on December 5-7, 1999, at the Westin South Coast Plaza Hotel in Costa Mesa, California. Approximately 160 participants, representing universities, public accounting firms and professional associations attended the program.

The plenary and concurrent sessions at the meeting focused on the effect of technology on accounting education, including innovative uses of technology in education. Our opening

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# 2000 FSA GOLF OUTING

CEDAR CREEK GOLF COURSE,  
SAN ANTONIO, TEXAS

Sunday, December 3, 2000

We will meet in the convention hotel lobby at 7:30am. Transportation to the course will be provided.

**Fee: \$44 — includes green fee and cart**

Twenty-four spots are reserved. Additional tee times may or may not be available.

Contact Ted Skekel at (210) 458-5240 or [tskekel@utsa.edu](mailto:tskekel@utsa.edu) to guarantee your spot early.

Reservations must be made by November 13.

*Cedar Creek Golf Course is a dramatic and beautiful course in the heart of the Texas hill country. It is a challenging layout that has hosted numerous USGA and NIKE Tour qualifying events. It has consistently been nationally ranked among public courses in Golf Digest magazine.*

## ***Message from the President (cont'd from pg. 1)***

being developed. These and other efforts will greatly increase the usefulness and value of the FSA Web site. Cecilia Lo Chin, our FSA Administrator, has been instrumental in leading these efforts.

Speaking of Cecilia, we are delighted to have her aboard. If you have any questions or need any information regarding the FSA, Cecilia is a great resource. She can be reached via e-mail at [clochin@aicpa.org](mailto:clochin@aicpa.org).

In any organization such as the FSA, member involvement is vital. E-mail now makes it possible to discuss an idea or solicit participation on a task quickly. If you have ideas or projects that the FSA should consider, let me know. In addition to major committees, I anticipate organizing task forces to address specific ideas or projects as they are identified throughout the year.

As we begin this year, let me express appreciation to all who have served the FSA in the past. Special recognition should be given to Karen Pincus who served as President last year. Without her guidance and that of those who preceded her, the FSA would not be the viable and vibrant organization that it is today.

**Kevin D. Stocks**  
2000 FSA President

## ***FSA Annual Meeting (cont'd from pg. 1)***

plenary speaker was Brenda Sumberg of Motorola University. Brenda has several years of experience in the field of education, and is active in the AACSB. Her session examined the ways in which traditional institutions of higher education can work in collaboration with nontraditional educational institutions to form new alliances. These alliances are able to meet educational needs on a world-wide basis in a way that was never before possible. Brenda stressed that, as educators, we need to realize and explore the vast possibilities in higher education that technology is opening up.



San Antonio, Texas, site of the next FSA Annual Meeting, December 3-5, 2000.

The second plenary session was presented jointly by Dr. Jan Williams of the University of Tennessee and Dr. William Holder of the University of Southern California. The session concentrated on forthcoming changes to the CPA examination, both in the computerization of the exam and content. Computerization of the exam, planned for 2003, will allow for different testing strategies than are currently being used. Meeting attendees were informed about the use of simulations in the computerized exam that will require candidates to make business judgments on potential client issues. The simulation format will also allow for the integration of materials across the fields of audit, financial and tax. Drs. Williams and Holder stressed the need for educators to

become aware of the changing nature of the CPA examination, and to prepare students accordingly.

Concurrent sessions addressed a number of more specific issues related to the overall theme of technology. Included were sessions on electronic commerce, implementing SAP into the curriculum, introduction of an AIS platform, teaching consulting using the Web and forensic accounting in cyberspace, among others.

The program evaluation summary revealed that the plenary sessions and concurrent session workshops were highly rated by participants. The FSA thanks all of those who presented and contributed to the overall success of the program.

At the business meeting, participants received the treasurer's report and heard brief reports from various committees. The membership unanimously adopted the nominating committee's slate of officers for 2000.

One highlight of the meeting was the presentation of the FSA Joseph A. Silvos Award of Merit to Lanny Chasteen of Oklahoma State University, and the FSA Practitioner Service Award to Larry Scott of PricewaterhouseCoopers. Finally, I would like to thank the members of the 1999 program committee for their support and hard work. They include Dan Deines of Kansas State University, Chuck Martin of Towson University, Ron Clark of Auburn University, Thomas Schaefer of the University of Notre Dame, Robert Allen of the University of Utah and Christine Haynes of the University of Florida.

**Linda M. Nichols**  
Texas Tech University  
Program Chair

## 2000 New Members

- **BOSTON COLLEGE – Full Member**
- **WESTERN MICHIGAN UNIVERSITY – Full Member**
- **UNIVERSITY OF NEW MEXICO – Full Member**
- **THE CHINESE UNIVERSITY OF HONG KONG – Full Member**
- **AASCB, Non Profit**

## 2000 CLAUDE ROGERS FACULTY CONSORTIUM

The 18th annual FSA Claude Rogers Faculty Consortium will be held at the Andersen Worldwide Center for Professional Education in St. Charles, Illinois, on May 19–20, 2000. The theme for this year's conference is "Fraud Auditing: Enhancing Our Students' Detecting and Investigating KSAs."

This year's program will focus on the knowledge, skills and abilities (KSAs) our students need for detecting and investigating situations in which fraud is possible. Electronic business, globalization, and changes in organizational structures and their information systems have each increased the need for accountants to be able to detect the risks of fraud and to fully investigate situations in which fraud is suspected. In addition, the framework of 150-hour programs provides accounting education with opportunities to go beyond the traditional core accounting competencies.

This meeting will begin with a presentation by Steve Albrecht, a noted academic expert on fraud auditing. He will discuss the symptoms of fraud and various investigation methods accountants have to use in cases of suspected fraud. The next session will be presentations by practitioner experts in fraud auditing as they address the types of skills necessary to be a good accounting detective. Included in this session will be a

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## MEMBERSHIP LIST

University of Akron • University of Alabama • University of Alabama at Birmingham • The American University • Arizona State University • University of Arkansas • Auburn University • Bentley College • Brigham Young University • Case Western Reserve University • University of Central Florida • CUNY-Baruch College • Clemson University • Cleveland State University • University of Connecticut • University of Delaware • 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 State University • University of Illinois • Illinois State University • University of Iowa • James Madison University • Kansas State University • University of Kentucky • Louisiana Tech University • Loyola College in Maryland • The University of Memphis • Miami University • University of Miami • Michigan State University • The University of Mississippi • Mississippi State University • University of Missouri–Columbia • University of Nebraska–Lincoln • University of Nevada–Las Vegas • New Mexico State University • University of New Orleans • New York University • University of North Texas • Northern Illinois University • University of Notre Dame • University of Oklahoma • Oklahoma State University • Old Dominion University • University of Rhode Island

## 2000 Claude Rogers Faculty Consortium (cont'd from pg. 3)

discussion of the impact of increasing e-commerce and Internet-based frauds. Another session will cover techniques of interviewing and interrogation with a focus on the behavioral aspects of an interviewee who may or may not be telling the truth. A panel of academics will discuss the process of setting up and teaching successful accounting courses that can develop and enhance students' KSAs in fraud and forensic accounting. A final presentation by several academic experts will address the dynamics of a fraud audit and what the accounting firms are doing in the area of fraud auditing. The key focus of this meeting is on the curriculum and attendees are encouraged to share ideas and approaches. Professors teaching in all topical areas are encouraged to attend. All member schools and selected affiliates will be invited to nominate a faculty member to attend. Information may be obtained from Cecilia LoChin, FSA Administrator, at (212) 596-6165. Arthur Andersen LLP underwrites the consortium, and the FSA is grateful to the firm for its continued support of this program.

## 2000 FSA STUDENT AWARDS

FSA seeks to encourage quality in all phases of accounting education. This emphasis extends to students and is shown in FSA's desire to reward and specially recognize superior students in post-baccalaureate accounting programs. Congratulations to the following 2000 FSA Award recipients:

1. Hyelin Jeon  
*University of Alabama*
2. Angel Smith  
*University of Alabama at Birmingham*
3. Anna Christine Peltier  
*Arizona State University*
4. Laura Beth Oliver  
*University of Arkansas*
5. Tiffany D. Boykin  
*Auburn University*
6. Kazumi Mason  
*Bentley College*
7. Vadim Ovchinnikov  
*Brigham Young University*
8. Jamie M. Dinero  
*University of Buffalo*
9. Tiffany J. Welch  
*Case Western Reserve University*
10. Jennfier L. Deal  
*University of Central Florida*
11. Edyta Flis  
*Baruch College*
12. Hilary L. Hunt  
*Clemson University*
13. Beverly V. Ashby  
*Cleveland State University*
14. Jacqueline Jamsheed  
*University of Connecticut*
15. Katerine Nicole Echerd  
*University of Delaware*
16. Lark Michele Scheierman  
*University of Denver*
17. George Peter Anagnost  
*DePaul University*
18. Yi Zhang  
*East Tennessee State University*
19. Cynthia Anne Schindler  
*University of Florida*
20. Fernando Diaz  
*Florida International University*
21. Jeffrey Lee Reed  
*George Mason University*
22. Christy L. Diaz  
*University of Georgia*

23. Adam Patrick Williams  
*Western Michigan University*
24. Rachel Suzanne Keller  
*University of Notre Dame*
25. Jaturon Piansakulrat  
*State University of West Georgia*
26. Susan Timpson  
*Georgia State University*
27. Au Yeung Kwok Leung  
*The Chinese University of Hong Kong*
28. Katy Southworth  
*University of Houston*
29. Darrell Nicholson  
*University of Houston–Clear Lake*
30. Laura E. Reimer  
*University of Illinois at Urbana–Champaign*
31. Xiao Han  
*Illinois State University*
32. Lisa M. Dutchik  
*University of Iowa*
33. Yu-Ju Wu  
*James Madison University*
34. Amy Renee Sorensen  
*Kansas State University*
35. Robert “Kinney” Poynter  
*University of Kentucky*
36. Marty William French  
*Louisiana Tech University*
37. William J. Santaniello  
*Loyola College in Maryland*
38. Elizabeth A. Baker  
*Miami University*
39. Mirelys Romero  
*University of Miami*
40. Nicole Weiland  
*Michigan State University*
41. Dale Britt Wendoza  
*The University of Mississippi*
42. Corie E. Tuthill  
*Mississippi State University*
43. Thomas Paul Barry  
*University of Missouri–Columbia*
44. Jill Ranae Trucke  
*University of Nebraska–Lincoln*
45. Kelly R. Hines  
*New Mexico State University*
46. Haiying Wang  
*University of New Orleans*
47. Vickey Powell  
*University of North Texas*
48. Suzanne M. Jokiel  
*Northern Illinois University*
49. Emily A. Williams  
*University of Oklahoma*
50. Scott M. Berter  
*Oklahoma State University*
51. Meng Li  
*Old Dominion University*
52. Stefanie C. Wiseman  
*University of South Florida*
53. Adriano Paras Mallari  
*University of Southern California*
54. Laura N. Sauders  
*Southern Illinois University at Carbondale*
55. Dallas Stovall  
*Southwest Missouri State University*
56. Mary F. Gillis  
*Stetson University*
57. Michael Paul Watkins  
*The University of Tennessee*
58. Brad Straub  
*Texas A&M University*
59. Amanda Louise Waring  
*University of Texas at Arlington*
60. Joanna D. Scheff  
*University of Texas at Austin*
61. Rafael P. Ortiz  
*University of Texas at El Paso*
62. Paola Z. Garza  
*University of Texas at San Antonio*
63. Michael Sean Arends  
*Texas Tech University*
64. Novella Karwatsky  
*University of Utah*
65. Amy Wagoner  
*Virginia Commonwealth University*
66. Kathleen M. Rio  
*Virginia Polytechnic Institute*
67. Susan Lynn Evans  
*Wake Forest University*
68. Ellena P. Brown  
*West Virginia University*
69. Steven C. Magyera  
*University of Wisconsin–Madison*
70. Robbyn L. Minnis  
*University of Virginia*
71. Lihua Han  
*Utah State University*
72. Thaddius Lengyel  
*San Diego State University*

• San Diego State University • University of South Carolina • University of South Florida • University of Southern California • Southern Illinois University at Carbondale • Southern Illinois University at Edwardsville • Southwest Missouri State University • State University of New York at Buffalo • Stetson University • The University of Tennessee • University of Texas at Arlington • University of Texas at Austin • University of Texas at El Paso • University of Texas at San Antonio • Texas Tech University • University of Utah • Utah State University • University of Virginia • Virginia Commonwealth University • Virginia Polytechnic Institute • Wake Forest University • West Virginia University • University of Wisconsin–Madison • State University of West Georgia • University of New Mexico • University of Buffalo • The Chinese University of Hong Kong • Western Michigan University

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• Wright State University • Ryerson  
Polytechnic University

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State University • Mercy College • University  
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Kearney • Northeastern University  
• University of Northern Iowa • Northern  
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Southwestern Louisiana • Syracuse University

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  - AASCB

# 2000 FSA ANNUAL MEETING

## CALL FOR CONCURRENT SESSION PROPOSALS

December 3–5, 2000 — San Antonio, Texas

### INVITATION

The Annual Meeting Planning Committee invites submissions of proposals for concurrent sessions at the 2000 annual meeting. The theme for the meeting is “Delivering Graduate Accounting Education in the 21st Century.” We are looking for proposals that will impact the graduate classroom in the near future. We are specifically interested in the following topics: the changing international accounting standard-setting environment, incorporating technology in the curriculum, the feasibility of distance learning at the graduate level, using modules at the graduate level, teaching consulting at the graduate level, teaching the new assurance services at the graduate level, creating accounting “specializations” at the graduate level. However, any proposal for a session regardless of topic area that is of interest to our membership is encouraged. The Planning Committee strives to put together a program that meets the needs of our membership.



### SUBMISSION PROCEDURE AND DEADLINE

The deadline for proposal submissions is May 22, 2000. Send eight copies of the completed submission form for each session proposed to:

Dan Deines  
Department of Accounting  
College of Business Administration  
Kansas State University  
Manhattan, KS 66506  
Phone: (785) 532-6038  
E-mail: ddeines@ksu.edu

### SUBMISSION OF PROPOSAL FOR A CONCURRENT SESSION

2000 FSA Annual Meeting

December 3–5, 2000 — San Antonio, Texas

Person Submitting Proposal \_\_\_\_\_

Affiliation \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_

E-mail \_\_\_\_\_

Co-Presenter \_\_\_\_\_

Affiliation \_\_\_\_\_

Title of Proposed Session \_\_\_\_\_

Description of Proposed Session: Please attach a description not exceeding two pages in length. \_\_\_\_\_

Other Presentations: At which meetings has the session been presented within the past 12 months? \_\_\_\_\_

At which meetings, other than the FSA meeting, have you submitted or plan to submit this session for presentation within the next 12 months? \_\_\_\_\_