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.

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

continued on page 2

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
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.

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 worldwide 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.

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. Silvoso 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 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
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. Jennifer 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 Brit Wendoza  
The University of Mississippi

42. Corie E. Tuthill  
Mississippi State University

43. Thomas Paul Barry  
University of Missouri–Columbia

44. Jill Rane 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. Sanders  
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  
Virginia Commonwealth University

65. Amy Wagoner  
Virginia Polytechnic Institute

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

**ACCREDITED AFFILIATE SCHOOLS**

Arizona State University • West Baylor University • Boise State University • Bradley University • Central Michigan University • Clarion University • University of Dayton • Georgia Southern University • Howard University • Boler School of Business • Rauch Business Center #37 • University of Nevada at Reno • University of North Carolina–Charlotte • Oakland University • University of Oregon • Pacific Lutheran University • University of Richmond
2000 FSA Officers, Board of Directors and Program Coordinators

President

Kevin D. Stocks
Brigham Young University
524 TNRB
Provo, UT 84602
Phone: (801) 378-4613
Fax: (801) 378-5933
E-mail: kevin_stocks@byu.edu

Vice President/President Elect

Richard Baker
Northern Illinois University
Department of Accountancy
DeKalb, IL 60115-2854
Phone: (815) 753-6205
Fax: (815) 753-8515
E-mail: rbaker@niu.edu

Secretary

O. Finley Graves
Kansas State University
Department of Accounting
109A Calvin Hall
Manhattan, KS 66506-0502
Phone: (785) 532-6184
Fax: (785) 532-5959
E-mail: fgraves@ksu.edu

Treasurer

O. Ray Whittington
School of Accountancy
College of Commerce
DePaul University
1 East Jackson Blvd.
Chicago, IL 60604-2287
Phone: (312) 362-8770
Fax: (312) 362-6208
E-mail: rwhittin@wppost.depaul.edu

Past President

Karen V. Pincus
Department of Accounting, BADM 204
University of Arkansas
Fayetteville, AR 72701-1202
Phone: (501) 575-6119
Fax: (501) 575-7687
E-mail: kpincus@walton.uark.edu

Affiliates

University of Alaska-Anchorage • Augusta State University • Belmont University • California Lutheran University • California State University–Fullerton • Chapman University • Colorado State University • Eastern Illinois State University • Eastern Michigan University • Florida Atlantic University • Florida Gulf Coast University • Fordham University • Gonzaga University • University of Hawaii at Manoa • University of Houston–Victoria • Idaho State University • University of Illinois at Chicago • Indiana University of Pennsylvania • International College • Iona College • Iowa State University • Universidad ISEC • Kennesaw State University • Kent State University • La Grange College • LaSalle University • Long Island University—C.W. Post • Louisiana State University • Louisiana State University—Shreveport • Manhattan College • Mankato State University • Mercy College • University of Missouri—Kansas City • Monmouth University • University of Nebraska at Kearney • Northeastern University • University of Northern Iowa • Northern Kentucky University • Pace University • University of Phoenix • Pittsburgh State University • Robert Morris College • Rochester Institute of Technology • St. Joseph’s University • University of St. Thomas • Sam Houston State University • San Jose State University • Siena College • Southern Connecticut State University • University of Southern Maine • University of Southwestern Louisiana • Syracuse University
FSA BOARD OF DIRECTORS — MEMBER SCHOOLS

Linda Nichols
Chair, Area of Accounting
College of Business Administration
Texas Tech University
15th & Flint Streets
Lubbock, TX 79409

Phone: (806) 742-1541
Fax: (806) 742-2099
E-mail: linda.nichols@ttu.edu

Gary John Previts
Department of Accountancy
Weatherhead School of Management
Case Western University
10900 Euclid Avenue
Cleveland, OH 44106-7235

Phone: (216) 368-2074
Fax: (216) 368-4776
E-mail: gjp@po.cwru.edu

Richard Scott
Area of Accounting
McIntire School of Commerce
University of Virginia
Monroe Hall
Charlottesville, VA 22903-2493

Phone: (804) 924-3675
Fax: (804) 924-7074
E-mail: rasse@virginia.edu

FSA BOARD OF DIRECTORS — SUPPORTING ASSOCIATES

Ken Bouyer
Ernest & Young LLP
1285 Avenue of the Americas
New York, NY 10019

Phone: (212) 773-3351
Fax: (212) 773-2277
E-mail: kenneth.bouyer@ey.com

Samuel A. Vitoski
BDO Seidman, LLP
130 E. Randolph, Suite 2800
Chicago, IL 60601

Phone: (312) 240-1236
Fax: (312) 540-0786
E-mail: svitkoski@bdo.com

FSA BOARD OF DIRECTORS — NONPROFIT ASSOCIATES

John Hunnicutt
Sr. Vice President, Public Affairs
American Institute of CPAs
1455 Pennsylvania Avenue, NW
Washington, DC 20004-1081

Phone: (202) 737-6600
Fax: (202) 638-4512
E-mail: jhunnicutt@aicpa.org

FSA ADMINISTRATOR

Cecilia Lo Chin
Federation of Schools of Accountancy
1211 Avenue of the Americas – 6th Floor
New York, NY 10036-8775

Phone: (212) 596-6165
Fax: (212) 596-6292
E-mail: clochin@aicpa.org

- Tennessee State University • The University of Tennessee at Martin • University of Texas—Pan American • Touro College • The University of Tulsa • Wayne State University • Weber State University • University of West Florida • West Virginia Institute of Technology • Western Illinois University • Widener University • Wilfrid Laurier University • University of Wisconsin • Yeshiva University

PRIVATE ENTERPRISE AND NON PROFIT ASSOCIATES

Arthur Andersen LLP • BDO Seidman LLP
- PricewaterhouseCoopers LLP • Deloitte & Touche LLP • Ernst & Young LLP • Grant Thornton LLP • KPMG LLP • McGladrey & Pullen LLP • Alabama Society of CPAs
- American Institute of CPAs • National Center of Evaluation-Higher • Florida Institute of CPAS • Illinois CPA Society
- Institute of Chartered Accountants
- Institute of Management Accountants
- Society of Louisiana CPAs • Missouri Society of CPAs • NASBA • New Jersey Society of CPAS • New York State Society of CPAs • Ohio Society of CPAs • South Carolina Association of CPAs • Tennessee Society of CPAs • Texas Society of CPAs • Virginia Society of CPAs • Connecticut Society of CPAs • North Carolina Association of CPAs
- 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) 532-6098
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? ___________________________ ____________________________________________________________