



FEDERATION OF SCHOOLS OF ACCOUNTANCY

THE ORGANIZATION OF ACCREDITED GRADUATE PROGRAMS IN ACCOUNTING

NEWSLETTER

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www.thefsa.org

This is my last newsletter as FSA President; my, how time flies. I have really enjoyed this opportunity to serve the FSA and look forward to working with the Board and Casper Wiggins, President-Elect in my role as Past President next year. As usual, we have a lot going at the FSA, so let's get everyone up to speed.

U.S. TREASURY DEPARTMENT HEARINGS

I was asked, by Gary Previts, to testify as FSA President at the January 16, 2008, meeting of the Advisory Committee on the Auditing Profession's Subcommittee on Human Capital at the Treasury Department in Washington, D.C. The Treasury Department chartered this Advisory Committee to consider and develop recommendations relating to the sustainability of the auditing profession. Former Securities and Exchange Commission Chairman Arthur Levitt and former SEC Chief Accountant Donald Nicolaisen are the co-chairs of the Advisory Committee. Testifying was an interesting experience. We gave a short statement and then responded during Q&A. You never really know what the outcome of this process will be but I thought the dialogue was extremely valuable. While our committee hearing was closed, you can follow the public process by looking at the Treasury department's website (<http://www.ustreas.gov/offices/domestic-finance/acap/index.shtml>).

APLG/FSA JOINT SEMINAR

The APLG/FSA Joint Seminar was recently held at Double Tree Guest Suites in Charleston, South Carolina, on February 10-12, 2008. It was a real pleasure working with Greg Carnes (President, APLG) and the program coordinators Jim Young (APLG) and Martha Doran (FSA). The meeting was the best-attended in the history of APLG-FSA joint meetings, with over 230 participants registering.

Some of the highlights included a conversation with Barry Salzberg (CEO, Deloitte & Touche), the new frontiers that change everything by Dr. Lowell Catlett (Dean of College of Agriculture and Regent's Professor, New Mexico State University), changes in the international education environment presented by Denny Reigle (AICPA), and the current state of accounting academics presented by David Leslie (The College of William and Mary). All the slides from the presentations are currently up on our website.

In addition, we handed out a number of awards. This year's FSA Practitioner Award recipient was Kathy Shoztic (Deloitte) and the FSA/Joseph A. Silviso Faculty Merit Award recipient was Tom Schaefer (University of Notre Dame). We also honored Mark Chain with a plaque for our newly created FSA award, the FSA/Mark Chain Innovation in Graduate Teaching award, named for Mark Chain, Deloitte partner, a long-time supporter and advocate for accounting education who has served on the FSA Board and the Executive Committee of the AAA.

DELOITTE/FSA FACULTY CONSORTIUM

The 2008 Deloitte/FSA Faculty Consortium will be held May 15-16, 2008, at the Intercontinental Hotel in Chicago, Illinois. Kathy Shoztic (Deloitte) and Casper Wiggins (North Carolina-Charlotte) are coordinating this year's event and have put together an amazing (and timely) program (details are included in a later section of the newsletter). The theme for the 2008 Deloitte/FSA Faculty Consortium is "Preparing for International Financial Reporting Standards (IFRS) — Developments



Bruce K. Behn

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2008 FSA CALENDAR

MAY

FSA Board of Directors Meeting
May 15, 2008
InterContinental, Chicago, IL

Deloitte/FSA Faculty Consortium
May 15-16, 2008
InterContinental, Chicago, IL

JULY

FSA Elections

AUGUST

FSA Board of Directors Meeting
August 3, 2008
Anaheim, CA

For updates visit us at
www.thefsa.org

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and Perspectives.” The conference will provide an overview of these significant developments and will explore their interpretations, implications and related implementation issues. The program will also address the impact of IFRS on accounting programs and perspectives on how to prepare for IFRS in the classroom. I hope all FSA Full and Accredited Affiliate member schools will be able to send someone to this important event.

OTHER ARTICLES

In this newsletter, there are two articles from member schools, the University of West Georgia (by Ron Colley and Christine Hines) and the University of Rhode Island (by Mark Higgins), and one article from our FSA administrator Michelle Phillips. I want to thank Ron, Christine, Mark, and Michelle for taking the time to write these narratives.

JOINT AAA/AICPA/APLG/FSA DOCTORAL EDUCATION COMMITTEE

The objective of this committee was to gather information for those considering entering the accounting academic profession. The committee identified accounting PhD programs using the 2008–2009 listing of U.S. schools named in the Hasselback directory of accounting programs. We sent a data collection survey to each of the 101 schools listed as well as to Bentley College where a new PhD program has been established. The survey was distributed during the summer of 2007 and a preliminary report was presented to PhD coordinators attending a breakfast session at the AAA annual meeting in Chicago. The surveys were redistributed to each school for review and inclusion of any desired comment section during the fall of 2007. Of the 102 schools identified, 89 have submitted responses, one has not responded, and 12 schools on the list no longer have an active accounting PhD program. The information on all these schools can be obtained on the AAA website. In addition, this committee (Bruce Behn – President, FSA, Greg Carnes – President, APLG, George Krull – Past Chair, AICPA PCEEC, Kevin Stocks, BYU, and Philip Reckers, AAA VP – Education) submitted a summary report for a forthcoming *Issues in Accounting Education*.

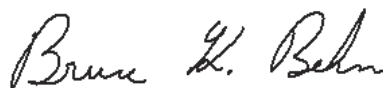
NOMINATIONS

In this newsletter, you will see a listing of new officers and board members that have been nominated by the Nominations Committee. New officers and board members will be elected by electronic ballot and take office in August at the FSA board meeting at the American Accounting Association annual meeting in Anaheim. All FSA Full Members should receive an electronic ballot sometime in July.

ANNUAL MEETING

With the changes in election timetable and the implementation of electronic voting, there was no longer a need for an annual meeting at the APLG/FSA Joint Seminar. However, we still want our FSA membership to have the ability to request a forum to express their views, concerns etc. in a public setting. Thus, if any one of our member schools would like to request a meeting, we (the Board) will send notices to all member schools to vote on having a meeting at the AAA annual meeting. If 25 percent of the member schools vote in favor of this resolution, the current FSA president submitted a summary report for a forthcoming *Issues in Accounting Education*.

I hope this gives everyone a good update on the activities of the FSA. As always, we welcome your input on how to improve FSA and better help the organization to meet the needs of all its members. You can contact me or any of the officers or board members listed on the web site. My email is bbeh@utk.edu and cell number is 865–566–1258.



Thank you very much!
Bruce K. Behn
FSA President
Ergen Professor and CBER Faculty Fellow

MPACC PROGRAM AT THE UNIVERSITY OF WEST GEORGIA

Dr. Ron Colley
Dr. Christine Haynes

The University of West Georgia is located 50 miles west of Atlanta in Carrollton, Georgia. The University offers a Bachelor of Business Administration (BBA) in Accounting and a Master of Professional Accounting (MPAcc) degree. As the only graduate accounting program in western Georgia, the MPAcc program embraces the University's goal of *"Educational Excellence in a Personal Environment."* The program has historically consisted of a small number of non-traditional students seeking to extend their accounting education. Recently, two changes have been made in recognition of the need for more flexibility in order to accommodate both traditional and non-traditional students.

The first change is designed to attract more students without an undergraduate business degree to enter the MPAcc program. These students are required to take undergraduate business foundation courses before, or in conjunction with, upper division accounting courses. In the past, students completed the foundation by attending regular on-campus classes, many of which are offered during daytime hours and some of which are not offered every semester. Recognizing the negative impact of this structure on enrollment, students now have the option of completing the foundation courses by taking self-study modules. Each module consists of a CD, online course and/or self-study text. Providing this option allows students set their own pace for completing the foundation and also allows them to begin foundation courses at any time during any semester.

Once students have graduated and are removed from the academic environment, job-related and personal factors are likely to prevent them from returning to earn a graduate degree. Accordingly, a second program change has been implemented to encourage more high quality accounting students to enter the MPAcc program immediately upon receiving their undergraduate degree. A new GMAT policy is now in effect; specifically, the GMAT is waived for any U.S. student who has earned an undergraduate accounting degree with a GPA of 3.2 or higher (on a 4.0 scale) from an AACSB-accredited institution. (International students, non-accounting majors, and accounting majors from non-AACSB accredited institutions are still required to take the GMAT.) This policy relieves undergraduate accounting majors from the extra burden of studying for and taking the GMAT during the last semester of their program. Somewhat surprisingly, the new policy has also persuaded several past accounting undergraduate degree recipients to return and enter the MPAcc program.

It is too soon to evaluate the full impact of these changes on the MPAcc program. However, the new policies have already had a positive impact. The number of students enrolled in the program has increased by more than 60% between Fall 2007 (when the changes were implemented) to Spring 2008. This suggests that the program is considerably more attractive to potential MPAcc students. The above changes were made to be responsive to student needs and are expected to result in better service to our student population.

2007-2008 FSA OFFICERS

PRESIDENT

Bruce Behn
The 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
E-mail: bbehn@utk.edu

VICE PRESIDENT/PRESIDENT ELECT

Casper Wiggins
University of North Carolina at Charlotte
Department of Accounting
Belk College of Business
9201 University City Boulevard
Charlotte, NC 28223-0001
Phone: (704) 687-3620
Fax: (704) 687-6938
E-mail: cwiggins@email.uncc.edu

SECRETARY

Paul Shoemaker
University of Nebraska - Lincoln
School of Accountancy
College of Business Administration 307B
P.O. Box 880488
Lincoln, NE 68588-0488
Phone: (402) 472-2337
Fax: (402) 472-4100
E-mail: pshoemaker1@unl.edu

PAST PRESIDENT

Danny Hollingsworth
Carson Newman College
C-N Box 71887
Jefferson City, TN 37760
Phone: (865) 471-3316
Fax: (865) 471-3599
E-mail: dhollingsworth@cn.edu

TREASURER

Larry Walther
University of Texas - Arlington
College of Business Administration
P. O. Box 19468
Arlington, TX 76019-0468
Phone: (817) 272-3388
Fax: (817) 272-5793
E-mail: larry.walther@uta.edu

2008 MEMBERSHIP LIST

MEMBER SCHOOL/ASSOCIATE

FULL MEMBERS

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

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RESTRUCTURING LEADS TO OPPORTUNITIES

Dr. Mark Higgins

At the University of Rhode Island, we recently went through a major restructuring of the College of Business Administration curriculum. Like many at other institutions, we were faced with both reductions in state appropriations and oversubscription of our available classes, mostly caused by increases in the number of students wanting to major in business (especially accounting and finance). After months of strategic planning meetings we came up with a plan to accomplish several goals. The primary objectives of the plan were to increase the international focus of our undergraduate program, increase the "liberal education" component of the degree, and to build in enough flexibility into the major to allow every student to study abroad if they desired to do so.

During the planning process, we discovered that we were in some ways our own worst enemy. We had a curriculum that required too many "professional electives", or courses taken inside the college, which effectively compelled students to double major. Nearly half of our accounting majors were also finance majors and there were many other popular combinations, as well as a fairly high incidence of minors in a second business area. Each student in the college, in essence, represented 1.3 student equivalents, and that was on top of oversubscribed classes at the elementary level or lower core.

Our solution included a higher minimum GPA to get into upper level classes, no longer allowing double majors (or minors) inside the college, and actively counseling students to choose an area outside the College of Business Administration in which to concentrate. Two areas have generated much interest among our better students. One is the International Business Program (IBP) where students take language classes in Chinese on campus (3 semesters) and then study a year abroad which is comprised of one semester of classes and a one-semester internship with a Chinese company associated with a U.S. firm (either an affiliate or a subsidiary). The other program that we are just beginning to build is a partnership with the Computer Science department which offers a minor in Forensic Computing with a required internship in a forensic/fraud environment. The Computer Science department is particularly interested in accounting majors since they get requests for financial forensic skills from their corporate partners. Initial indications have been positive, especially for students who are considering a career with either public agencies or specialized groups within public accounting firms.

Our early returns suggest that students like the simpler curriculum and that our attempts to leverage resources outside the college will offer a richer educational environment for our prospective graduates. We also realize that given our size and potential resources, we need to be creative with partnership opportunities and attempt to build specialized and focused areas of excellence. The time has long passed that an institution like ours can be all things to all people.

2008 FSA STUDENT AWARD RECIPIENTS

Bonnie White
Arizona State University

Virginia Rae Shaw
Auburn University

Wen-Shi Foo
Baruch College

Josh A. Riley
Baylor University

Brent Jurkiewicz
Bentley College

Emily J. Johnson
Bradley University

Nicholas Allen Tobler
Brigham Young University

Natalie LeMire
California State University
Fullerton

Caroline Kollar Inman
Clemson University

Min-Hsin Hung
Cleveland State University

Murrell Timmons
College of Charleston

Krystal Ramos
Florida International University

Timothy Powell
Florida State University

Mikhail E Moylan
George Mason University

Sooi-Kit Cheng
Georgia Southern University

Ray W. Lee
Georgia State University

Michael D. Goettsche
Idaho State University

Mike McLaughlin
Illinois State University

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2008 FSA STUDENT AWARD RECIPIENTS (CONTINUED)

Lindsey C Thacher James Madison University	Peter O'Connell University of Rhode Island	Anthony Adkins University of North Texas
Vincenzo Di Rosa John Carroll University	Joseph R. Wesolowski University at Buffalo	Raymond John McCarthy University of Notre Dame
Melissa Ann Kramer Kansas State University	Deonette J. McInnis University of Akron	Melissa Ann Howerton University of Oklahoma
Jonathan A. Cameron Louisiana Tech University	Jessica A. Perrone University of Alabama	Leeann Ford University of Oregon
Lindsay J. Garrity Loyola College in Maryland	Melissa A. Waldo University of Alabama at Birmingham	Brian Bright University of South Florida
Katie O'Neill Marquette University	Miranda L. Brown University of Arkansas	Nicolle Brady University of Southern California
Matthew S. Kohler Miami University	Christopher A. Losgar University of Central Florida	Rachel Ashley Stuart University of Tennessee
Matthew J. Prunte Michigan State University	Kyle Stephen Hansen University of Denver	Rachel Feldstein University of Texas at Arlington
Jonathan Brent Boutwell Mississippi State University	Tracy Ann Frady University of Florida	Catherine Lynette Mandigo University of Virginia
Ashley R. Newman Missouri State University	Kara L. Mussatt University of Georgia	Erin Wynn University of West Georgia
Rebeca Perez New Mexico State University	Jeffrey Paul Condit University of Houston – Clear Lake	Brad J. Schultz Utah State University
Michael F. Bingham Northern Illinois University	Pamela Marie Cook University of Illinois at Urbana-Champaign	R. Darden Bell III Virginia Commonwealth University
William H. Fleming Oklahoma State University	Amy Pepping University of Iowa	Megan E. Wallace Virginia Tech
Eric D. Hruska Old Dominion University	Timothy Brian Perry University of Kentucky	Lauren Heather Carse Wake Forest University
Vita Martin San Diego State University	Stephanie M. Loper University of Louisville	Carol A. Collett Weber State University
Emily Miller Southern Illinois University	Charles Matthew Barrett University of Mississippi	Corey N. Slider West Virginia University
Joseph C. Peterson Stetson University	Daniel Steven Howard University of Missouri	Jeremy Thomas Sikkema Western Michigan University
Brittany McKenzie Texas A&M University	Kemp B. Johnson, Jr. University Of Nebraska-Lincoln	
Emily Beaver Texas Tech University	Colleen Susan Adams University of New Orleans	
Heath Grona The University of Texas at San Antonio	Stephanie A. Bosak University of North Carolina – Charlotte	
Jennifer Long Truman State University		

2007-2008 FSA BOARD OF DIRECTORS

MEMBER SCHOOLS

Ross Jennings
University of Texas - Austin
Department of Accounting
McCombs School of Business
1 University Station B6400
Austin, TX 78712-0211
Phone: (512) 471-1251
Fax: (512) 471-3904
Email: ross.jennings@mcombs.utexas.edu

Gary McGill
University of Florida
Fisher School of Accounting
Warrington College of Business
PO Box 117166
210 GER
Gainesville, Florida 32611-7166
Phone: (352) 273-0200
Fax: (352) 392-7962
Email: mcgill@ufl.edu

Mary Stone
University of Alabama
School of Accounting
Culverhouse School of Accountancy
310 Alston Hall - Box 870220
Tuscaloosa, AL 35487-0223
Phone: (205) 348-2915
Fax: (205) 348-8453
Email: mstone@cba.ua.edu

SUPPORTING ASSOCIATES

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

Blane Ruschak
KPMG LLP
National Director of Campus Recruiting
3 Chestnut Ridge Road
Montvale, NJ 07645
Phone: (201) 307-8277
Email: blaneruschak@kpmg.com

NONPROFIT ASSOCIATES

Jerry Trapnell
AASCB
777 South Harbour Island Boulevard
Suite 750
Tampa, FL 33602
Phone: (813) 769-6533
Email: jerryt@aascb.edu

NOMINATIONS FOR FSA ELECTIONS

The FSA officer and board member elections will take place in July 2008 prior to the AAA Annual Meeting. Officers and Board of Directors are elected by majority vote. Last year we used electronic voting for the first time and had great participation. The FSA Nominations Committee has nominated the following individuals for the respective office or director position.

Paul Shoemaker, University of Nebraska - Lincoln — Vice President and President Elect
Gary McGill, University of Florida — Secretary
Fred Mittelstaedt, University of Notre Dame — Board Member, Member Schools
Martha Doran, San Diego State University — Board Member, Member Schools

If you would like to nominate other persons for an FSA leadership position, please e-mail or write to the Secretary, Paul Shoemaker. Officers and Board of Directors shall be elected by a majority vote of the members voting electronically prior to the AAA annual meeting.

We greatly appreciate the service of all FSA officers and board members. The following members will continue their current term of service through 2008-2009.

Casper Wiggins, University of North Carolina at Charlotte — President
Larry Walther, University of Texas - Arlington — Treasurer
Mary Stone, University of Alabama — Board Member, Member School
Kathy Shoztic, Deloitte — Board Member, Supporting Associate
Blane Ruschak, KPMG — Board Member, Supporting Associate
Jerry Trapnell, AASCB — Board Member, Nonprofit Associate

THE SIXTH ANNUAL DELOITTE/FSA FACULTY CONSORTIUM

WILL BE HELD AT
THE INTERCONTINENTAL HOTEL IN CHICAGO, ILLINOIS
ON MAY 15-16, 2008.

The theme for the 2008 Deloitte/FSA Faculty Consortium is “Preparing for International Financial Reporting Standards (IFRS) — Developments and Perspectives.” The program will provide both an academic and a professional perspective on recent developments in international accounting, auditing, and financial reporting. The conference will provide an overview of these significant developments and will explore their interpretations, implications and related implementation issues. The program will also address the impact that IFRS will have on accounting programs and perspectives on how to prepare for IFRS in the classroom.

One of the primary objectives of the consortium has always been to provide participants with concrete ideas that they might adapt for their own classroom use. The organizers of the 2008 Consortium have kept this principle in mind. Professionals from Deloitte, leaders from major corporations, and national and international standard setters and regulators will provide practice, industry, policy and regulatory perspectives on IFRS issues. In addition, leading academics from the U.S, Canada, and abroad will present their views on IFRS and best practice approaches for bringing IFRS into the classroom. The meeting should be relevant to faculty teaching across the accounting curriculum and to those involved in designing program wide curricula.

Deloitte provides financial support by covering registration, program meals, and one-night lodging (room and tax only) for program participants. Attendees are responsible for their own transportation costs (including airfare) and arrangements to the consortium.

2008 DELOITTE/FEDERATION OF SCHOOLS OF ACCOUNTANCY FACULTY CONSORTIUM

TENTATIVE AGENDA

Thursday, May 15, 2008

12:00 – 4:00 pm	Registration
2:00 – 2:10	Welcome and Announcements
2:10 – 3:10	Overview of the Global Financial Reporting Environment <i>Presenter: D.J. Gannon, Partner (Deloitte & Touche LLP)</i>
3:10 – 3:50	Update on IAESB Standard Setting Initiatives <i>Moderator: Casper Wiggins, Chair – Department of Accounting (University of North Carolina – Charlotte)</i> <i>Presenter: Karen Pincus, U.S. Representative-IFAC International Accounting Education Standards Board and S. Robson Walton Chair (University of Arkansas)</i>
3:50 – 4:20	Academic Implications of IFRS <i>Moderator: Bruce Behn, Ergen Professor of Business (University of Tennessee)</i> <i>Presenter: Shyam Sunder, James L. Frank Professor of Accounting, Economics and Finance (Yale University)</i>
4:20 – 4:30	Break
4:30 – 5:30	Best Practice Sharing from the Classroom <i>Moderator: Shaun Budnik, President (Deloitte Foundation)</i> <i>Presenters: Pat Turner, Senior Lecturer – Accounting & MIS (The Ohio State University), John Brozovsky, Associate Professor of Accounting (Virginia Polytechnic Institute & State University) and Patricia Lobingier, Instructor (Virginia Polytechnic Institute & State University)</i>
5:30 – 7:30	Reception

Friday, May 16, 2008

7:30 – 8:00 am	Registration and Continental Breakfast
8:00 – 8:10	Welcome and Announcements
8:10 – 9:50	International Auditing Standards <i>Moderator: John Fogarty, Partner (Deloitte & Touche LLP) and member of the IAASB</i> <i>Presenters: Jeff Ellis, Professional Accounting Fellow, Office of the Chief Accountant (SEC), John Fogarty, Partner (Deloitte & Touche LLP) and member of the IAASB, Jennifer Rand, Deputy Chief Auditor (PCAOB) and Richard Thorpe, Auditing & Accounting Sector Leader/Head of Capital Adequacy Policy (U.K. Financial Services Authority)</i>
9:50 – 10:05	Break
10:05 – 11:30	Applying & Interpreting IFRS: A Panel Discussion <i>Moderator: Bill Platt, Partner (Deloitte & Touche LLP)</i> <i>Presenters: Richard Thorpe, Auditing & Accounting Sector Leader/Head of Capital Adequacy Policy (U.K. Financial Services Authority), D.J. Gannon, Partner (Deloitte & Touche LLP), Karen Higgins, Partner (Deloitte & Touche LLP – Canada) and Sara York Kenny, Principal Accounting Policy Advisor (World Bank Group) and member of IFRIC</i>
11:30 – 12:45	Lunch

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Virginia Commonwealth University • Virginia Tech
• Wake Forest University • Weber State University
• West Virginia University • Western Michigan University • Wichita State University • Wright State University

ACCREDITED AFFILIATES

Arizona State University West • Central Michigan University • Creighton University • Eastern Illinois State University • Lehigh University • Ohio University • Pacific Lutheran University • Towson University • University of Dayton • University of Southern Maine • Villanova University

AFFILIATES

Boston College • California Lutheran University • Chaminade University of Honolulu • Colorado State University • Eastern Michigan University • Fairleigh Dickinson University • Florida Atlantic University • Florida Gulf Coast University • Florida Institute of Technology • Fordham University • Gonzaga University • Indiana University of Pennsylvania • Kent State University • LaSalle University • Long Island University • Louisiana State University • Manhattan College • Mercy College • Minnesota State University – Makato • Monmouth University • Pace University • Pittsburg State University • Rochester Institute of Technology • Sam Houston State University • San Jose State University • Southern Connecticut State University • Touro College • University of Hawaii at Manoa • University of Missouri – Kansas City • University of Nebraska – Kearney • University of Northern Iowa • University of Phoenix • University of Tennessee – Martin • University of West Florida • University of Wisconsin – Eau Claire • Widener University • Yeshiva University

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AACSB • AICPA • Alabama Society of CPAs • 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 • New York State Society of CPAs • North Carolina Association of CPAs • Ohio Society of CPAs • Society of Louisiana CPAs • Texas Society of CPAs

PRIVATE ENTERPRISE

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

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- 12:45 - 2:25 **Academic Panel Discussion: Perspectives from the U.S. and Abroad**
Moderator: Casper Wiggins, Chair - Department of Accounting (University of North Carolina - Charlotte)
Presenters: Ann Tarca, Lecturer (University of Western Australia), Gary Meek, Oscar S. Gellein/Deloitte & Touche Professor (Oklahoma State University), Irene Wiecek, Senior Lecturer in Accounting (University of Toronto) and Cheryl Linthicum, Associate Professor of Accounting (University of Texas at San Antonio)
- 2:25 - 2:30 **Closing Remarks and Adjournment**

FSA AND AICPA – 10 YEARS OF SUPPORT

Michelle Phillips, FSA Administrator &
 AICPA Manager of Education & Recruitment

You may have noticed when you call or write to the FSA, you are also contacting the AICPA. The FSA requires limited administrative support, and ten years ago an alliance was formed with the AICPA under which the AICPA staff assumed the administrative responsibilities for the FSA's programs and activities. The FSA and AICPA both value this relationship as it functions to enhance coordination among organizations with similar goals. The AICPA Academic and Career Development team provides the majority of the day-to-day administrative support to the FSA, but also works closely with the AICPA finance, conferences, technology and graphic design teams to provide the FSA with first rate service.

Dennis Reigle, AICPA Director of the Academic and Career Development team notes "we have long endorsed the FSA's goals and support of graduate accounting. This close alliance enhances both of our organizations' education objectives". The AICPA strongly believes in the FSA mission to encourage, promote, and support the development of high quality accredited programs in accounting that lead to a master's degree. We look forward to a continuing and perhaps expanded relationship in the future.