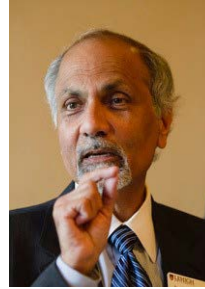


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Letter from the President

Greetings from the Federation of Schools of Accountancy (FSA)! I am pleased to present to you our bi-annual newsletter for the 2017-18 academic year. With the conclusion of the current academic year, I have been involved with the FSA board for six years. The next academic year will be my last year as an FSA Board member in the role of the immediate past president.

As I reflect on my involvement with this tremendous organization that was founded in 1978 and that celebrates its 40th anniversary this academic year, I am proud of its accomplishments and contributions in support of high quality accounting education. But the mission is far from being accomplished. As I noted in my Fall 2017 newsletter message, accountancy is a profession with a public interest mandate. Protection of the public interest becomes all the more important in buoyant capital markets like today when rising tide lifts all boats. Dow Jones Industrial average has risen more than 31% and S&P 500 is up more than 23% since the election of the new President in January 2017. According to Coffee (2002)¹, during such times, market's disregard for gatekeeper's services is highly likely leading to higher probability of auditor acquiescence to managerially motivated accounting policy choices. Therefore, to sustain the public interest mandate, during such times, accounting educators have even higher obligation to produce technically competent and professionally skeptical auditors with state-of-the-art skills in accounting data and analytics.



Parveen P. Gupta

To that end, the FSA co-hosted two major programs during the spring 2018 semester. The first one was the 2018 Joint FSA/APLG Symposium held in San Antonio, Texas on February 9-10, 2018. This annual symposium, co-hosted with AAA's Accounting Program Leadership Group (APLG) focused on a variety of topics aimed at accounting program leaders. Topics such as skill sets of the future, demand and supply of accounting graduates, trends in accounting recruiting, fund raising to support teaching and research and motivating and engaging accounting students in the classrooms were discussed.² The second major program, Deloitte Foundation/FSA Faculty Consortium, just concluded on May 19, 2018 and was held at the Deloitte University Campus in Westlake, Texas. This joint consortium is also our signature annual event. This year's topic was "Implementing the New Revenue Recognition Standard." Accounting academics co-led sessions along with Deloitte professionals on important aspects of the new Revenue Recognition Standard such as implementation observations from the field including comments from the SEC as it monitors the roll-out, SAB 74 related disclosures at 1/1 and first quarter adoption experiences (the new Standard went into effect as of January 1, 2018) and several revenue-related case studies in accounting, auditing and disclosures for relatively effortless adoption in your classrooms. This symposium was attended by more than 100 participants from member schools and Deloitte professionals.³

Although, these two annual programs, alone, provide significant return on your membership fee, additionally, the FSA also supports quality accounting education by recognizing leaders in accounting education. During the current year, following individuals were recognized for their contributions:

1 Coffee, J.C. (2002). Understanding Enron: "It's about the gatekeepers, stupid". Business Lawyer, The, 57. 1403.
 2 You can access all presentations from the 2018 Joint FSA/APLG Symposium (and the ones from the prior years) by clicking on the following url: <https://www2.aaahq.org/temp/2018aplg/>
 3 You can access all presentations and cases for use in your classroom from the 2018 Joint Deloitte/FSA Consortium (and the ones from the prior years) by clicking on the following url: https://www.thefsa.org/faculty_consortiums.html

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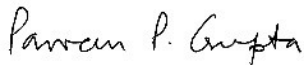
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- Professor Bruce Behn from the University of Tennessee was recognized with the 2017 FSA/Joseph A. Silvos Faculty Merit Award. Professor Behn is the past president of the AAA 2015-2016 and currently serves as the Associate Dean for Graduate and Executive Education.
- Ms. Janet Butchko from Deloitte Services, LP was recognized with the 2017 FSA Practitioner Award for her contributions to the FSA spanning over a number of years.
- Professor Maureen G. Butler from the University of Tampa, Professor Kimberly Swanson Church from the University of Missouri, Professor Gail Hoover King from the Purdue University Northwest, and Professor Angela Wheeler Spencer from the Oklahoma State University were recognized with the 2017 Mark Chain Award for Innovation in Graduate Accounting Education.

In addition to these major faculty and practitioner awards, FSA recognizes, each year from its member schools, students who are chosen by their faculty for their academic excellence in graduate accounting education⁴.

I offer my hearty congratulations to all the faculty, practitioner and student award winners. I thank you for sharing in our vision of quality accounting education and working with us in many roles to help us deliver on our vision.

I have enjoyed my term (AY 2017-18) as the President of the FSA this year. I sincerely thank my outstanding board members, the dedicated staff at the AICPA, and many committed and passionate professionals at Deloitte for working hard this year to support FSA's vision and many programs that we undertake to support and shape high quality accounting education. If you are inspired by our vision and the stories and contributions of many individuals over the last four decades, I invite you to get involved with the Federation of Schools of Accountancy. The opportunities are many and we are looking for few good men and women to lead us into the next four decades!



Parveen P. Gupta

FSA President and Clayton Distinguished Professor of Accounting

⁴ Click on the following url to view the 2018 student award winners: https://www.thefsa.org/student_awards.html

2017–2018 FSA Officers and Board

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For updates visit us at
thefsa.org

NOMINATIONS FOR FSA ELECTIONS 2018 - 2019

The FSA officer and board member elections will take place in July 2018 prior to the AAA Annual Meeting. Officers and Board of Directors are elected by majority vote using electronic voting. The FSA Nominations Committee has nominated the following individuals for the respective office or director position.

Antoinette Smith, Florida International University – Vice-President/President-Elect, Member Schools

Sean Robb, University of Central Florida – Treasurer, Member Schools

Jon Davis, University of Illinois at Urbana-Champaign – Board Member

Norma Ramirez Montague, Wake Forest University – Board Member, Member Schools

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 term of service through 2018 – 2019.

Parveen Gupta, Lehigh University – Immediate Past President, Member Schools

Craig White, University of New Mexico – President, Member Schools

Jennifer Mueller-Phillips, Auburn University – Secretary, Member Schools

Richard Dull, West Virginia University—Board Member, Member Schools

James Irving, James Madison University—Board Member, Member Schools

Lisa Francisco —Board Member, Supporting Associate

Kristina Chernick—Board Member, Supporting Associate

Stephanie Bryant —Board Member, Nonprofit Associate

FSA Service Awards

The Federation of Schools of Accountancy (FSA) was founded in 1978 to promote and support high quality accredited graduate accounting programs. The vision of the organization is to achieve and sustain public trust in the accounting profession through supporting and shaping high quality accounting education. The FSA is led by a board of directors hand-picked from the universities, non-profits and firms that comprise its membership. The organization hosts a number of programs throughout the year which reflect their commitment to promoting the value of accredited graduate accounting education. Additionally, the FSA recognizes the students, educators and practitioners who have positively impacted accounting education.

The FSA Practitioner Service Award honors a member of the practicing profession for distinguished service and contributions to the improvement of accounting education and relation with accounting educators. This year's award recipient, Janet Butchko, is an advocate for the accounting profession and a strong supporter of graduate accounting education. Janet joined Deloitte nearly 22 years ago as a member of the organization's Foundation and University Relations group. Her current responsibilities primarily include managing faculty and student programs for the Deloitte Foundation. Some of these programs include the Deloitte Foundation Doctoral Fellowship program, AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, AAA Robert M. Trueblood Seminars for Professors, National Audit Innovation Campus Challenge, Deloitte FanTAXtic Competition, and the Deloitte Foundation/Federation of Schools of Accountancy Faculty Consortium. Prior to joining Deloitte, Janet spent 10 years in Dallas working in Human Resources specializing in both experienced hiring and college recruiting. She is a member of the American Accounting Association and is a past board member of the Federation of Schools of Accountancy. Janet is an honors graduate of the University of Bridgeport, with

2017-2018 FSA Board of Directors Member Schools

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a B.S. in Management/Industrial Relations. Janet was presented the FSA Practitioner Award during the APLG/FSA Joint Annual Seminar held in San Antonio, Texas this February.

The 2017 FSA Joseph A. Silvos Faculty Merit Award recipient, Bruce Behn, was also recognized at the Joint Seminar. The Silvos Faculty Award is intended to recognize and reward an outstanding faculty member teaching at an FSA member school. Criteria used for selecting the Faculty Award recipient include curriculum or program development, participation in student activities, service to the school, participation in professional activities and external relations related to post-baccalaureate accounting education and leadership.

Bruce K. Behn, Ph.D., CPA is the Associate Dean for Graduate and Executive Education and Deloitte LLP Professor at The University of Tennessee (UT) Haslam College of Business. He joined the Department of Accounting and Information Management in 1994 after completing his doctorate at Arizona State University and served in a number of capacities over the years within the department (including Department Head) and the college. Dr. Behn has a MBA from Arizona State University and a bachelor's degree from the University of Wisconsin-Madison. Prior to obtaining his Ph.D., he worked for Rockwell International in Uithoorn, The Netherlands as the international financial coordinator for Allen-Bradley Europa B.V., Allen-Bradley Company as controller and financial analyst, and KPMG Peat Marwick as senior auditor. Dr. Behn is currently on the International Accounting Education Standards Board and is a Council Member at Large of the American Institute of Certified Public Accountants. He recently chaired the Pathways Commission and is a past President and Vice-President of the American Accounting Association (AAA), past President of the International Accounting Section (AAA) and the Federation of Schools of Accountancy (FSA) and past chair of the AICPA's Pre-certification Education Executive Committee. He has also been the recipient of a number of teaching awards including the AAA's Innovation in Accounting Education award, UT's Alumni Outstanding Teaching award, and the Tennessee Society of CPAs Outstanding Educator of the Year.

Additional information about FSA membership, programs and awards can be found at www.theFSA.org.

FSA Service Awards 2018



Bruce Behn and
Parveen P. Gupta



Janet Butchko and
Parveen P. Gupta

2018 FSA CALENDAR

JANUARY 2018

Membership Renewals

FEBRUARY 8-10, 2018

APLG/FSA Joint Meeting
San Antonio, TX

SPRING 2018

Spring FSA Newsletter published
FSA Student Awards Program for Full
Member Schools

MAY 18, 2018

FSA Board of Directors Meeting
Deloitte University, Westlake, TX

MAY 18 – 19, 2018

Deloitte Foundation/FSA Faculty
Consortium
Deloitte University, Westlake, TX

JULY 2018

FSA Elections

AUGUST 2018

Conference on Teaching and Learning
Baltimore, MD

AUGUST 5, 2018

FSA Board of Directors Meeting
San Diego, CA

FALL 2018

Fall FSA newsletter published

AICPA Pipeline Update

Accounting Program for Building the Profession (APBP)

Last year, the AICPA purchased the Accounting Pilot & Bridge program and rebranded it to better reflect the purpose of the program. This purchase also helped facilitate the programs' growth over the past year. In 2017, the program trained more than 330 teachers and partnered with 14 state societies to facilitate trainings – a 30 percent increase in the total number of teachers trained since 2008.

We are continuing to run high school teacher trainings with state societies and departments of education this summer. To provide the most value to state societies and educators we are reimagining what the trainings will look like in the future - this includes offering regional trainings. We are also evaluating how to provide resources for APBP teachers and students, including the course text book.

A plan is being created to increase the number of students sitting for the APBP exam for college credit and the number of universities accepting it. Previously, universities held agreements with individual high schools to accept credit. In the future, agreements will be held between the universities and the AICPA. This approach also allows a wider base of students to receive credit at more potential universities.

Finally, [Bank On It](#), an interactive play space board game focused on accounting fundamentals, will be updated with a section called "advanced accounting." The section will include questions based on the APBP advanced accounting curriculum.

If you are interested in learning more about the APBP program, please contact [Yvonne Hinson, Academic in Residence, Academic and Student Engagement](#).

Accounting Accreditation Practitioner Engagement Program Update

On April 24, 2018, new AACSB Accounting Accreditation Standards were approved by the Accounting Accreditation Council at ICAM 2018. The standards recommended for approval were put forth by a task force of 19 esteemed accounting educators and practitioners, including representatives from public accounting firms, the American Institute of Certified Public Accountants (AICPA), National Association of State Boards of Accountancy (NASBA) and the Institute of Management Accountants (IMA).

Changes include placing a greater emphasis on both a principles-based, consultative, and outcomes-based approach; and eliminating redundancies between accounting and business standards.

In the future, practitioners will be engaged in AACSB accreditation by participating on accounting peer review teams and in AACSB governance by serving on committees and on the Board.

As a part of this engagement strategy, a list of the first set of CPA practitioners has been sent to the AACSB for the AICPA/AACSB Practitioner Engagement Program. They will be trained this fall for inclusion on peer review teams or AACSB committees beginning in spring 2019.

If you know of any practitioners who are engaged with academia or have sat on a firm peer review team, please consider [recommending them](#) for this program. You can read more about the program [here](#).

FULL MEMBERS

Arizona State University • Auburn University
• Baruch College/CUNY • Baylor University
• Belmont University • Bentley University
• Boise State University • Bowling Green State University • Bradley University • Brigham Young University • California State University - Fullerton • Case Western Reserve University • Clemson University • Cleveland State University • College of Charleston • College of William and Mary • DePaul University • Eastern Illinois University • East Tennessee State University • Florida International University • Florida State University • George Mason University • Georgia Southern University • Georgia State University • Gonzaga University • Idaho State University • Illinois State University • Indiana University – Bloomington • James Madison University • John Carroll University • Kansas State University • Kennesaw State University • Kent State University • Lehigh University • Louisiana Tech University • Loyola College in Maryland • Loyola University Chicago • Marquette University • Marshall University • Miami University • Michigan State University • Mississippi State University • Missouri State University • Morgan State University • New Mexico State University • Northern Illinois University • Oklahoma State University • Old Dominion University • Rider University • San Diego State University • Southern Illinois University at Carbondale • Southern Illinois University at Edwardsville • St. John's University • St. Joseph's University • Stetson University • Texas A&M University • Texas Christian University • Texas Tech University • The Chinese University of Hong Kong • The University of Mississippi • The University of Tennessee-Knoxville • Truman State University • University of Akron • University of Alabama • University of Alabama at Birmingham • University of Albany, SUNY • University of Arkansas • University at Buffalo • University of Central Florida • University of Central Missouri • University of Colorado Denver • University of Connecticut • University of Dayton • University of Denver • University of Florida • University of Georgia • University of Houston - Clear Lake • University of Illinois at Chicago • University of Illinois at Urbana Champaign • University of Iowa • University of Kentucky • University of Louisville • University of Massachusetts - Amherst • University of Memphis • University of Miami • University of Missouri-Columbia • University of Nebraska - Lincoln • University of New Mexico • University of New Orleans • University of North Carolina at Charlotte • University of North Texas • University of

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Accounting Practitioners and the New 2018 Accounting Standards

Stephanie M. Bryant, PhD

AACSB Executive Vice President and Chief Accreditation Officer

As stated in the Preamble to the 2018 Accounting Accreditation Standards, AACSB accounting accreditation has as its goal “to advance the practice of accounting as a learned profession, by recognizing outstanding academic units that produce excellent graduates, impactful and relevant scholarship, and sustained mutually dependent engagement between academia and professional practice.” In support of this goal, for over 18 months an Accounting Accreditation Task Force comprised of 19 highly-respected accounting educators and practitioners, including leaders from NASBA, IMA, AICPA, and public accounting worked diligently to review and make improvements to the accounting accreditation standards. As a result of that effort, and after two public comment periods, AACSB International membership recently adopted new accounting standards.

With the implementation of the new 2018 accounting standards comes a fundamental shift in how accounting peer review teams are comprised. This change was implemented in response to the desire to foster greater engagement between academia and professional practice.

Historically, accounting practitioners have not routinely been members of AACSB peer review teams, though there are a few active practitioners who do participate on teams. The 2018 accounting standards now introduce an accounting practitioner as a member of all accounting peer review teams beginning in fall 2020, with early adoption available for those schools scheduled for Continuous Improvement Reviews in the 2019-2020 academic year.

There has been a great deal of interest in the implementation of the new model. In this article, I'll give you some of the high level points of how we envision this model will work. Ultimately, however, as with all continuous improvement efforts, we expect there will be constant refinement of processes as we navigate this new model.

First is the question of how practitioners will be identified and selected for participation in peer review teams. To this end, we have partnered with both the IMA and the AICPA to identify appropriate practitioners. *The AICPA has created the AICPA/AACSB Accounting Accreditation Practitioner Engagement Program.* Through this program CPAs are invited to apply to participate in a peer review visit or on AACSB accreditation committees.

The [program](#) provides the guidance for selection of practitioners as follows:

The following are four skill sets/backgrounds required for the selected practitioners to be recruited to take part in the accreditation process:

1. Practicing or recently retired CPA and member in good standing of the AICPA and their state society AND
2. For the initial recruiting period, individuals can commit to serving for 3, 4 or 5 years (average one PRT per year) on teams or on committees AND
3. Sufficient experience in accounting practice to be of optimal benefit to the accreditation process.

Additionally, the selected practitioner should meet at least one of the following three requirements:

1. Service on firm peer review teams
2. Service on a University Accounting Advisory Council/Board
3. University teaching experience and an understanding of university processes and governance

The first set of criteria speak to the individual's level of experience and ability to commit over a minimum of three years in order to grow their expertise over time. Ideally, these individuals help recruit additional individuals down the road so that the pool of practitioners becomes self-propagating over time. The second set of criteria are designed to ensure a practitioner has sufficient depth of knowledge of the university environment and some exposure to accreditation in order to be beneficial to the peer review team and the school. AACSB also

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Notre Dame • University of Oklahoma • University of Oregon • University of Rhode Island • University of South Alabama • University of South Florida • University of Southern California • University of Southern Mississippi • University of Texas - Arlington • University of Texas - Austin • University of Texas - Dallas • University of Texas - El Paso • University of Texas - San Antonio • University of Toledo • University of Utah • University of Virginia • University of West Georgia • Utah State University • Villanova University • 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

Central Michigan University • Creighton University • Ohio University

AFFILIATES

Boston College • Castleton State College • Drake University • Eastern Michigan University • Florida Atlantic University • Florida Gulf Coast University • LaSalle University • Long Island University - CW Post Campus • Louisiana State University • Manhattan College • Mercy College • Metropolitan State University of Denver • Minnesota State University, Mankato • Pacific Lutheran University • Pittsburg State University • Rochester Institute of Technology • San Jose State University • The University of Tennessee at Martin • University of Cincinnati • University of Hawaii at Manoa • University of Massachusetts at Lowell • University of Missouri-Kansas City • University of Southern Maine • Wayne State University • Western Carolina University • Widener University • Yeshiva University

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AACSB • AICPA • Alabama Society of CPAs • Florida Institute of CPAs • Institute of Chartered Accountants of Ontario • Missouri Society of CPAs • National Association of State Boards of Accountancy, Inc. (NASBA) • Ohio Society of CPAs • Texas Society of CPAs

PRIVATE ENTERPRISE

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

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participates in the selection process and is particularly interested in ensuring that the individual has been engaged with the business school in a significant and meaningful way.

Practitioners who are selected to participate will then take part in a two-day training workshop led by AACSB staff and experienced volunteers to prepare them for the peer review team and visit experience. They will be matched with schools with whom they do not have a previous relationship to ensure independence. The role of the practitioner is envisioned to primarily be related to reviewing the level of innovation in a school's accounting curriculum, including currency, relevance, and use of technology employed in the curriculum so that graduates are fully prepared for success in entry level accounting positions. Relevant questions might include: Is the curriculum content reflective of the skills and competencies expected of today's accounting graduates? Is technology employed effectively and appropriately throughout the accounting curriculum? Are accounting students able to demonstrate critical thinking and solve problems using data-driven methods?

The practitioner will also provide input on the level of engagement between the school's faculty and students and the accounting profession. Some questions that would be relevant here include: Do the students have appropriate contact and engagement with the accounting profession? How are the faculty and administrators of the accounting program involved with the profession? Is there an external advisory board and/or other stakeholder group that provides regular and appropriate input to the accounting program on strategic planning, mission, curriculum, and other similar issues?

With respect to research, the portfolio of intellectual contributions produced by a school is highly dependent on mission. As such, the practitioner's judgment here is complementary to the academic team members' judgement. The practitioner may be invited, at the discretion of the accounting peer review team chair, to provide insight into whether the research produced by the school makes a meaningful contribution to accounting practice.

One question that has been asked is whether accounting practitioners could be appointed as chairs of accounting peer review teams. The answer to that is that it would be highly unusual to appoint a practitioner as chair of a peer review team. That would usually only be at the request of a school, which has happened very occasionally in the past. Currently, there are at least three upcoming Continuous Improvement Review visits scheduled with highly-experienced practitioners who also have many years of experience with AACSB accreditation chairing peer review teams at the request of a school. However, normally we would expect an academic to chair a peer review team. It is also AACSB's long-standing practice that a team chair must be approved by the school.

We are entering an exciting time for accounting accreditation. Having experienced practitioners who demonstrate a desire to be involved with accreditation is a positive paradigm shift in our model of what a quality accounting program looks like and how it is linked closely to the profession. Students and faculty win by ensuring curriculum and related technology are current, and students are engaged in and prepared to enter the accounting profession upon graduation. The profession wins by ensuring students are better prepared to enter the world of professional accounting. This is truly a win-win for all.

2018 FSA Student Award Recipients

Sophie Miller
Arizona State University

Ellen Taylor Adams
Auburn University

Juliana Wendt
Baylor University

Christopher King
Belmont University

Taylor Senecal
Bentley University

Nicolette Roper
Boise State University

Timothy Patrick O'Hearn
Bowling Green State University

Hannah Haberman
Bradley University

Doug Jepsen
Brigham Young University

Demetrios Tsamasiros
Case Western Reserve University

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Michael J. Brooks
Clemson University

Erica A. Pizzolato
Cleveland State University

Brandon Posner
College of William & Mary

Prima Nikkola Bautista
DePaul University

Zachary Kiser
East Tennessee State University

Saif Yasin Abuhijleh
East Tennessee State University

Tristin Esker
Eastern Illinois University

Michael Dougherty
Fisher School of Accounting

Ian Hvozdoich
Florida State University

Michael Jenkins
Georgia Southern University

Samuel Comfort
Gonzaga University

Darien Williams
Indiana University Kelley School of
Business

Chisato Smith
J. Mack Robinson College of Business
Georgia State University

Abigail Marlie Pierro
James Madison University

Reese Armstrong
John Carroll University

Anne Christine Willman
Kansas State University

David Nwokocha
Kennesaw State University

Natalie Lucas
Kent State University

Kristin Elizabeth Prati
Lehigh University

Sarah Daum
Louisiana Tech University

Summer D. Moser
Loyola University Chicago

Chazz Miller
Loyola University Maryland

Daniel Szczepanek
Marquette University

Sarah Davis
Marshall University

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Miami University

Seth Levitt
Miami University

Vivian Lee
Michigan State University

Jason Morgan
Mississippi State University

Daria Cooper
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Missouri State University

Kandice Gallegos
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Amelia Annala
Northern Illinois University

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Minjae Kim
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McKenzie Petty
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