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### LETTER FROM THE PRESIDENT

As I reflect on my involvement with the FSA over the past few years, I am proud of the FSA's accomplishments in supporting graduate programs in accounting. Faculty at FSA member schools are committed to providing quality graduate education for their students. To support these endeavors, the FSA supports two primary conferences:

- The Deloitte Foundation/FSA Faculty Consortium. This conference provides faculty the opportunity to interact with experts in the accountancy field, including Deloitte professionals. The event provides updates on key developments in accounting and offers case materials that faculty can utilize in their courses. The topics the past two years, Data Analytics and Reliable Financial Reporting, have provided cutting edge information concerning these two topics. Interactions between Deloitte professionals, presenters, and faculty attendees create a unique learning environment that help participants bring relevant materials to their classrooms.
- The APLG/FSA Annual Seminar. This seminar is sponsored jointly by the Accounting Programs Leadership Group and the Federation of Schools of Accountancy. The seminar provides valuable updates on accounting education and leadership skills for Chairs and Program Directors. The 2017 Seminar included presentations about Generation Z coming to College, Strategic Planning, and Breadth Versus Depth of MAC Curriculum. The wide range of topics provides learning opportunities for leaders at all levels.

I believe these two conferences provide significant value to all who attend and I am proud to be affiliated with both.

In addition, the FSA recognizes leaders in graduate education. This year, the following were recognized for their contributions:

- Charles J. Leflar, Katie L. Terrell and JaLynn Thomas, from the University of Arkansas received the 2016 FSA/Mark Chain Innovation in Graduate Teaching Award. The award, named in honor of Mark Chain recognizes exceptional practices in graduate accounting courses.
- Yvonne Hinson was recognized as the 2016 FSA/Joseph A. Silviso Faculty Merit Award. Yvonne is currently the Academic in Residence at the AICPA. Prior to that role, she was a faculty member at Wake Forest University and served as the President of the FSA.
- Bette Kozlowski, Director of Campus Recruiting at KPMG, LLP was selected as the recipient of the FSA Practitioner Service Award. The award honors a member of the practicing profession for distinguished contributions to the improvement of accounting education. Bette is an advocate for the accounting profession and a strong supporter of graduate education.

I am also pleased to congratulate the students who were chosen from each member school to be recognized as outstanding graduate students. These students, highlighted in this newsletter, are diligent in pursuing a master of accountancy degree. Many are also involved with community service activities that support their communities. Read their Bios on [thefsa.org](http://thefsa.org) [website](#). I think you will be inspired.

I have enjoyed my term as the President of the Federation of Schools of Accountancy this year. I would like to thank our outstanding Board Members, the staff at the AICPA, and the professionals at Deloitte. All have provided tremendous support to move the FSA forward.

Sincerely,



**Rebecca Shortridge, Chair**

Donald E. Kieso Endowed Chair of Accountancy  
Northern Illinois University  
President, Federation of Schools of Accountancy



Rebecca Shortridge

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**2016-2017 FSA Officers and Board of Directors**



Front row from left: Craig White, Parveen Gupta, Rebecca Shortridge, Maria Baltar, Holly Thomas, Jon Davis, Back row from the left: Michael Akers, Janet Butchko, Robert Ricketts, Michael Roberts, Tim Pearson (Not pictured: Jennifer Mueller, Sean Robb)

**Nominations for FSA Elections 2017-2018**

The FSA officer and board member elections are currently underway. 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.

- Craig White, University of New Mexico – Vice-President/President-Elect, Member Schools
- Jennifer Mueller-Phillips, Auburn University – Secretary, Member Schools
- Richard Dull, West Virginia University—Board Member, Member Schools
- Antoinette Smith, Florida International University – Board Member, Member Schools
- James Irving, James Madison University—Board Member, Member Schools
- Stephanie Hernandez, KPMG—Board Member, Supporting Associate
- Kristina Chernick, Deloitte Foundation—Board Member, Supporting Associate
- Robert Reid, AACSB—Board Member, Nonprofit Associate

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 2017 – 2018.

- Rebecca Shortridge, Northern Illinois University – Immediate Past President, Member Schools
- Parveen Gupta, Lehigh University – President, Member Schools
- Sean Robb, University of Central Florida – Treasurer, Member Schools
- Jon Davis, University of Illinois at Urbana-Champaign – Board Member, Member Schools

**2016–2017 FSA  
Officers and Board**

**PRESIDENT**

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

## 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, Bette Kozlowski, is an advocate for the accounting profession and a strong supporter of graduate accounting education. Bette is currently the National Director of Faculty Relations and University Recruiting at KPMG. Among her many duties, she works tirelessly to assist accounting researchers with experimental data (KPMG participants). The availability of participants for research has been a great stumbling block to research over the past 5-10 years. KPMG is very proactive in this area, and Bette invests a great deal of time to assist academic researchers. Bette was presented the FSA Practitioner Award during the APLG/FSA Joint Annual Seminar held in Phoenix, AZ in February.

The 2016 FSA Joseph A. Silvos Faculty Merit Award recipient, Yvonne Hinson, 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.

Yvonne Hinson is currently the Academic in Residence with the AICPA; a newly created position to foster closer relationships with universities and faculty. She began her accounting career with Arthur Andersen in Charlotte, NC. After returning to the University of Tennessee to pursue her Ph.D., Yvonne accepted a position with Wake Forest University. During her 18.5 year career at WFU she served as a faculty member, Director of Graduate Studies, Director of Accountancy and Dean of Charlotte Programs. Yvonne has served on numerous academic and community committees and nonprofit Boards and is a past President of the Federation of Schools of Accountancy and past Chair of the AAA Membership Advisory Committee. Her research has been published in both academic and practitioner journals. She earned her undergraduate degree in accounting and MBA from UNC Charlotte.

Additional information about FSA membership, programs and awards can be found at [www.theFSA.org](http://www.theFSA.org).

## FSA Panel Sessions at the AAA meeting

The Federation of Schools of Accountancy will host two panel discussions at the AAA meeting in San Diego. The first panel, "150 hours: The Pros and Cons of a Masters Degree", will be on Monday, August 7 from 4:00-5:30. The panelists will discuss the history of the 150 hour requirement, the evolution of 150 hours, as well as current trends. While all 50 states require 150 hours for certification, more than 30 now permit candidates to take the CPA Exam with 120 hours. How does this impact the ability of new professionals to successfully complete the exam and to obtain certification? Panelists will also be asked to reflect on the advantages and disadvantages of a BS with 150 hours versus a MAS.

The second panel, "Human Capital Challenges Facing the Public Auditing Profession: Is Accounting Education Supply Chain Producing Fit for Purpose Accounting Graduates", is scheduled for Tuesday, August 8 from 4:00-5:30. In May 2007, Secretary of the Treasury,

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## FSA 2016-2017 Board of Directors Member Schools

### Craig White

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Henry M. Paulson announced the Department of Treasury was establishing the Advisory Committee on the Auditing Profession (ACAP or the Committee) to consider and develop recommendations relating to the sustainability of the auditing profession. The final Report put forth 31 recommendations in three distinct categories critical to the sustainability and vibrancy of the public accounting profession in the United States: (1) Human Capital (13 recommendations), (2) Firm Structure and Finances (9 recommendations), and (3) Concentration and Competition (9 recommendations). This panel will focus on the Human Capital recommendations.

The ACAP recognized that auditing is a “human capital” intensive activity. The vibrancy and sustainability of a robust auditing profession is highly dependent upon the quality of “human capital” that chooses to pursue this craft and willingly shoulders the tremendous responsibility associated with advancing the public interest. The ACAP Final Report stated, “It is essential that these professionals continue to be educated and trained to review, judge, and question all accounting and auditing matters with skepticism and critical perspective.” The AICPA’s Trend studies on the demand and supply of accounting graduates suggest that enrollments in accounting programs as well as the number of students graduating with accounting degrees is steadily rising. However, we believe that the more relevant issue is whether the “accounting supply-chain” is producing “fit for purpose” accounting graduates.

## Defying Gravity at the Accounting Scholars Leadership Workshop and Accounting Diversity Pipeline Symposium

The 23rd annual Accounting Scholars Leadership Workshop (ASLW) was held May 17-19th in Houston, Texas. During this three-day event, sponsored by the American Institute of CPAs (AICPA) Foundation, the importance of obtaining the CPA designation was emphasized as students learned about the various and flexible accounting career paths in a non-recruiting environment. Professionals with an array of expertise in public accounting, business and industry, government and academia took part in discussion forums and speeches focusing on the development of strong leadership skills. Experts offered students advice on passing the Uniform CPA Examination and soft skills necessary to successfully enter the workforce.

“I got to network with multiple individuals and professionals and the relationships that were established along with the memories is something that I will carry for the rest of my life and throughout my career as a CPA. Hopefully by the end of this year I would have successfully taken all the CPA exams,” said John Cuadra, who is pursuing his Masters of Accounting degree at Florida International University.

For the first time, this year’s ASLW ran concurrently with the Accounting Diversity Pipeline Symposium which engages professionals, educators and state societies in conversations on the progress, research and future opportunities that will increase the pipeline of minorities in the profession. Both the ASLW and the Symposium shared the theme “Defying Gravity: The CPA Profession.”

One of the highlights of the joint event was a “Let’s Play” reception where the Scholars and Symposium attendees had the opportunity to network in a creative way via interactive assignments and games. Symposium attendee, Erin Thomas appreciated the interaction:

“The Symposium afforded me the opportunity to forge real connections with the future of the accounting profession. In my work as national manager of diversity and inclusion at Grant Thornton LLP, I’m often engaged in strategic conversations ABOUT talent. The symposium enabled me to engage WITH talent. This high-touch event left me more optimistic about the future of diversity within our industry and is highly recommended for organizational leaders who want to ground what can sometimes be abstract dialogues about attracting more high potentials to accounting.”

Kelly Richmond Pope, PhD., CPA, CGMA and Associate Professor in the Management Information Systems at DePaul University, presented her white paper, *Diversity: Why It Matters* which profiled four innovative business schools that are facilitating diverse programs. Participants also had the opportunity to learn how universities are proposing to increase the number of

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## 2017 FSA CALENDAR

### JANUARY 2017

Membership Renewals

### FEBRUARY 10-11, 2017

APLG/FSA Joint Meeting  
Renaissance Phoenix Downtown  
Hotel  
Phoenix, AZ

### SPRING 2017

Spring FSA Newsletter  
FSA Student Awards Program for Full  
Member Schools

### MAY 19, 2017

FSA Board of Directors Meeting  
Deloitte University, Westlake, TX

### MAY 19 – 20, 2017

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

### JULY 2017

FSA Elections

### AUGUST 2017

Conference on Teaching and Learning  
San Diego, CA  
[Registration](#)

### AUGUST 6, 2017

FSA Board of Directors Meeting  
San Diego, CA

### FALL 2017

Fall FSA newsletter

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minorities who sit and pass the CPA Exam and were able to leverage a unique innovation framework presented by the AICPA’s innovation team to increase the communication and awareness of the accounting profession in minority communities. Through speakers like Pope, panel discussions and the innovation strategy session, Symposium attendees became better prepared to tackle the task of increasing the diversity of the CPA profession in their respective areas.

“The Accounting Scholars Leadership Workshop is one of the many AICPA programs that aims to increase diversity in the profession and expand the pipeline of talented CPAs. The program plays a crucial role in providing talented minority students with the tools and support they need to earn their CPA license,” said Kim Drumgo, Director of Diversity and Inclusion initiatives at the Association of International Certified Professional Accountants and Vice Chair of the AICPA National Commission on Diversity and Inclusion. “The addition of the Accounting Profession Diversity Pipeline Symposium this year served to deepen the relationship between these students and key stakeholders in the profession that they are working towards joining.”

The AICPA has dedicated resources to increase the pipeline of diverse talent entering the accounting profession through its Diversity and Inclusion Pipeline Project. Both the Accounting Scholars Leadership Workshop and Accounting Diversity Pipeline Symposium contribute to the ultimate goals of the Pipeline Project, which are to identify and implement strategies towards increasing the number of minority students who enroll and graduate from accredited accounting programs and increasing the number of minority CPAs. To achieve these outcomes, the project has three focus areas that have been the foundation of the work currently underway.

- **Focus Area 1:** Increase communication and awareness about the accounting profession.
- **Focus Area 2:** Increase the support of school-based programs that expose students to accounting.
- **Focus Area 3:** Increase the number of underrepresented minorities who sit and pass the CPA Exam.

More information on the Accounting Scholars Leadership Workshop can be found at [www.ThisWayToCPA.com/ASLW](http://www.ThisWayToCPA.com/ASLW). Next year’s application will be available in January 2018. The Accounting Diversity Pipeline Symposium registration will open in Spring 2018. Please email [diversity@aicpa.org](mailto:diversity@aicpa.org) to receive a notification.

For information on the Accounting Diversity Pipeline Symposium and other Pipeline Project initiatives, contact Florence Holland, EdD, Lead Manager of Pipeline Initiatives at the Association of International Certified Professional Accountants at [Florence.Holland@aicpa-cima.com](mailto:Florence.Holland@aicpa-cima.com).



Students and Professionals Interact at the Joint-Accounting Scholars Leadership Workshop and Accounting Diversity Pipeline Symposium

**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 • 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 • Southeastern Louisiana 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 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 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 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 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 Texas - Arlington • University of Texas - Austin • University of Texas - Dallas • University of Texas - El Paso • University of Texas - San Antonio • University of Utah • University of Virginia • University of West Georgia • Utah State University

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## 2017 Deloitte Foundation/Federation of Schools of Accountancy Faculty Consortium “Reliable Financial Reporting”

May 19-20, 2017 – Westlake, Texas

### Agenda

#### Friday, May 19, 2017

1:00 – 1:50pm	Optional tour of Deloitte University
2:00 – 2:10	Welcome and announcements
2:10 – 3:35	Opening Perspective: Challenges in Reliable Financial Reporting <i>Presenter: Katherine Schipper, Duke University</i>
3:35 – 4:00	Break
4:00 – 5:30	Non-GAAP Financial Measures <i>Presenter: Mark Miskinis, Deloitte &amp; Touche LLP</i>
5:30 – 7:00	Free time or optional tour of Deloitte University
7:00 – 7:30	Reception
7:30 – 8:45	Dinner

#### Saturday, May 20, 2017

6:30 – 8:00am	Breakfast
8:00 – 8:10	Welcome and announcements
8:10 – 9:40	Case study example: Non-GAAP Financial Measures <i>Presenter: Tony Sondhi, President, A. C. Sondhi &amp; Associates, LLC</i> <i>Contributor: Mark Miskinis, Deloitte &amp; Touche LLP</i>
9:40 – 10:00	Break
10:00 – 11:30	Case study example: Internal Controls <i>Presenter: Steve Glover, Brigham Young University</i> <i>Contributor: Jeff Aughton, Deloitte &amp; Touche LLP</i>
11:30am – 12:30pm	Lunch
12:30 – 2:00	Case study example: Auditor Independence <i>Presenter: Jessen Hobson, University of Illinois at Urbana-Champaign</i> <i>Timothy David Bauer, University of Illinois at Urbana-Champaign</i> <i>Contributor: Carissa Hauser, Deloitte LLP</i>
2:00 – 2:45	Wrap-up Discussion: Current Challenges <i>Panelists: Jeff Aughton, Deloitte &amp; Touche LLP</i> <i>Mark Miskinis, Deloitte &amp; Touche LLP</i> <i>Tony Sondhi, A. C. Sondhi &amp; Associates, LLC</i> <i>Moderator: Parveen Gupta, Lehigh University</i>
2:45 – 2:55	Closing remarks and adjournment

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• 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

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#### NON-PROFIT ASSOCIATES

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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## 2017 FSA Student Award Recipients

**Cristen Diane Eikner**

Adkerson School of Accountancy

**Keelyn Christine Frey**

Adkerson School of Accountancy

**Justin D. Meyers**

Arizona State University

**Paige Johnson**

Auburn University - School of Accountancy

**Kyle Koch**

Baylor University

**Cody P. Hayden**

Bentley University

**Cassie Runyan**

Boise State University

**Jessica Lowe**

Bradley University

**Peter Blomfield**

Brigham Young University

**Taylor Lemke**

Case Western Reserve University

**Brian M. Anderson**

Clemson University

**Mandy Look**

Cleveland State University

**Andrew DiLeo**

DePaul University

**Leif Ratliff**

East Tennessee State University

**Sallie Stern**

Fisher School of Accounting

**Stephanie Spear**

Florida State University

**Eric Gelsomin**

George Mason University

**Makaila M Mueller**

Georgia Southern University

**Sharon Tyre**

Georgia State University - J. Mack  
Robinson College of Business

**Alexander Ingoglia**

Indiana University - Kelley School of  
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**Leigh Doyle Bourne**

James Madison University

**Oyiza Okatahi**

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**Logan Terry**

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Kent State University

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**Quang V. Truong**

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**Darrian Carr**

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**Michael J. Palarz**

Loyola University Chicago

**Liangchen Zhu**

Marquette University

**Jessa Wilson**

Marshall University

**Reid Alexander Mankowski**

Master of Accountancy- Bowling  
Green State University

**Shannon Ahearn**

Miami University

**Crystal Kromberg**

Michigan State University

**Tanner M. Courtney**

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**Dominic Montoya**

New Mexico State University

**Nicolette Riscossa**

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**John Kastner**

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**Gary Gammon**

Old Dominion University

**Karalynn Drechsel**

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**Heather Konstan**

Rider University

**Jenna Lynn Crosthwaite**

San Diego State University

**Matthew S. Vickery**

Southern Illinois University

**Angel Vazquez, Jr.**

St. John's University

**Linh My Pham**

Stetson University

**Kaylie Windham**

Texas A&M University

**Taylor Storm**

Texas Christian University

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Texas State University

**Mitchell E. Edwards**  
Texas Tech University

**Daniel Southam**  
The University of Akron

**Joseph Alvin Rebentisch**  
The University of Mississippi

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