

Letter from the Vice President

Greetings!

Anyone that thinks academics are unable to change quickly, must have slept through the last several months! Spring of 2020 will likely be a turning point for course delivery that will impact the future of more faculty, students and universities than any other time period in recent history. Now, we are all preparing for whatever the 2020-2021 academic year will bring – which would be simpler *if we knew* what it will bring! No matter what, we will be ready (or ready to adapt) because we are dedicated to providing accounting students the best possible education, under any set of circumstances.



Richard Dull

Looking back at the last year, Early in the spring, FSA members had a very successful joint meeting with the AAA's APLG Section. If you did not attend, try to put it on your schedule next year. Another of our favorite events, the annual Deloitte/FSA Symposium could not be held, due to the timing and pandemic responses. We are currently working with Deloitte and exploring ideas regarding content and format for 2021. As with so many things in our lives at this time, we are doing our best to provide excellent programs, given the constraints over which we have no control.

Your FSA board is also working with the AICPA, exploring some new ideas to help connect our students to the broad spectrum of the accounting profession – that topic greatly increases in importance in an online environment. Stay on the lookout for more information on this topic during the next few months.

You can see that the FSA leverages the relationships with organizations having interests that overlap with ours. From the APLG's program leadership perspective, to Deloitte's desire to share expertise with us (and indirectly to our students), to professional organizations such as the AICPA to help prepare our students for the future.

Your FSA board has been working virtually, planning for the upcoming academic year. But the FSA is not the board, nor the long-standing relationships with our partners. The FSA is our membership. Without you there would not be an FSA. In this challenging time, the FSA needs you. Volunteer for the board. Suggest areas where you need help in your grad programs (or undergrad programs). Be part of the solution to those issues. The FSA exists to help your programs and your students to achieve success.

I truly hope that you have the opportunity to recharge this summer, as well as prepare for the fall in a manner that reduces some of the real-time stress of teaching in this new environment.

Best regards,

Richard (Rick) Dull

FSA Vice President

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An Online Pivot Can Be An Opportunity

By: Rebeka Mazzone, CPA, CGMA, is an adjunct faculty member at Providence College in Providence, R.I., and a strategic finance consultant at FuturED Finance, a consulting firm partnering with CFOs to help college and universities leverage financial management capacity to drive innovation. To comment on this article or to suggest an idea for another article, contact senior editor Courtney Vien at Courtney.Vien@aicpa-cima.com.

If you have never taught online, it can be intimidating, especially when you do not have much time to practice and plan. However, if you are open to the opportunity, teaching online can foster the skills our students need most.

We constantly hear that we need to teach our future finance professionals critical thinking, communication, and creative problem-solving skills. So, when, as an adjunct professor, I was told that I was allowed to alter the delivery and content of my finance capstone course when transitioning it to an online class amid the pandemic, I immediately acknowledged it as an amazing opportunity to rethink how I deliver the curriculum to better approach those types of skills.

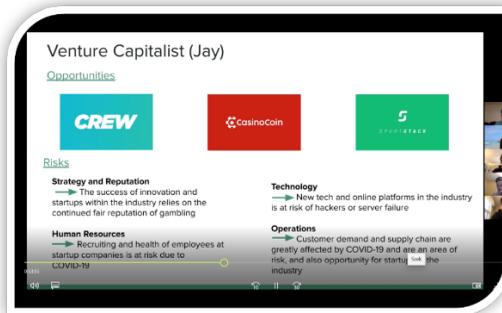
Below, I'll explain how I adapted my class and assignments to work online. I acknowledge that I am better prepared for this change than many faculty members, as I was facilitating webinars 15 years ago, but I'll share advice that can work for anyone teaching online. (I also want to give a shoutout to campus technology staff and the higher-education community for all of the resources and support brought to bear almost overnight.)

A revised assignment grounded in the current situation

We spent the first online class discussing risk management. This is normally the last class of the semester, but I think it sets the tone for where we are right now. We talked about the concepts underlying COSO's enterprise risk management framework and the importance of looking broadly at an organization, but also looking deeply into the varying risks associated with each division.

We then spent time talking about the upside of risk. I showed students that, yes, there is an upside! If you understand your risk and manage it well, you can differentiate yourself from your competitors, build deeper and more trusting relationships with customers, and even support social good, as the distilleries making hand sanitizers or auto manufacturers making ventilators are doing during this pandemic.

I then gave them the assignment. I divided the class into four groups and asked each group to select an industry. From there, each student within the group was asked to select a professional role based on their career interest. Their goal is to research their industry and identify potential significant risks within the next four to eight weeks of the pandemic but also to consider the longer term horizon of residual risk of a recession. Then, they will give a presentation to the "CEO" and "Board" (roles played by me and the rest of the class) on what those risks are, and more importantly, from their "professional" perspective, tell us what they would do to minimize those risks or leverage them to create opportunity.



One group of students proposes opportunities for investing in the online gaming industry.

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Fostering critical thinking skills

This exercise will prioritize critical thinking and problem-solving over memorization. Instead of requiring students to memorize formulas, I'll ask them to focus on the underlying components and concepts behind the formulas. Committing formulas to memory is a very narrow skill and does not teach students how to think critically or solve problems that they have never seen before – skills that are becoming more and more critical with the emergence of globalization and technology.

I also want students to learn not just what was defined in the course syllabus, but also to help them take on the perspective of a CFO, an investment analyst, a venture capitalist, or another role during a major world crisis that is financially impacting every industry. When I surveyed the students at the beginning of the semester, I learned that these were their career aspirations, so why not let them practice?

Helping students adjust to learning online

I was surprised at how many of my students, who grew up with smartphones in their hands, were concerned about how they were going to learn online. Online learning is new to them, and I needed to find ways to alleviate their concern and engage them so they would be open and willing to participate in this new approach. I needed to host a video tutorial for my class on the use of Zoom and its **breakout rooms** feature. (This feature allows me to send my teams into separate video meetings simultaneously and then have them return to the main classroom at the end of an exercise.) I also used the tutorial as an opportunity to connect with students on a more personal level by showing them my home office, my dog, and even a brief appearance from my college-aged daughter.

This class has unexpectedly turned out to be a way to teach students online communication skills. It's helping them learn how to host effective team meetings with remote teams, growing the online communication skills that they will need to use in a global economy, such as:

- The importance of having effective visuals to support your talking points;
- Using your physical presence on video as a way of keeping the audience engaged;
- Limiting your talking to 6–10 minutes, then engaging the audience with a poll, exercise, or question;
- And the one we dread the most, being comfortable with silence. When someone asks a question in an in-person class, the response time is much quicker because the students can see one another's body language. On a videoconference this silence can be deafening.

Creative problem-solving and building effective teams

My plans for the class include weaving in some skills on management of team dynamics and problem-solving using **design thinking**. Traditionally, accountants are taught rules and how to fine-tune our skills to apply those rules to every situation – in essence, how to get to the right answer as quickly as possible. But today, we are faced with new challenges that will not have predefined "rules" we can apply to every situation. As students continue to delve deeper into our COVID-19 case study over the next few weeks, they will be challenged to look at the disruptions in their chosen industry and propose solutions.

I am excited to see how this all plays out. I want my students to emerge from this semester with deeper problem-solving and critical thinking skills, and most importantly, I want them to be the type of finance professionals who approach a problem as an opportunity – a challenge to be solved. I would love to hear thoughts from my friends out there! Please share ideas.

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Redesign Your Final Exams to Truly Promote Learning

By: Dawn Wotapka is a freelance writer based in Georgia. To comment on this article or to suggest an idea for another article, contact senior editor Courtney Vien at Courtney.Vien@aicpa-cima.com.

If there's one thing on which teachers and students can agree, it is that final exams are the last step before a well-deserved break. But a few years ago, Joe Hoyle, an associate professor of accounting at the University of Richmond, began to wonder if the arduous tests were becoming a poor end to a great semester.

He knew that students were frantically trying to memorize – often at the last minute – every fact, formula, and definition they learned during the semester simply to ace the exam, instead of viewing the process as a way to showcase their learning. “The students frequently left discouraged,” he recalled. “The final exam felt like a ‘downer,’ and I didn’t like that type of conclusion for my course.”

So he tried something different: Instead of letting his students guess what would be on the test, Hoyle gave them questions that came from material covered earlier in the semester, to allow them to prepare.

The change in approach worked, he said: After he adopted it, “without a doubt, the final exam became a learning process.”

Finals can promote deeper learning than memorization

Christine Cheng, Ph.D., an assistant professor of accountancy at the University of Mississippi, calls the process of frenzied studying some students undergo “cram and dump.” It doesn’t serve students well because they don’t truly learn material designed to benefit them for years to come, she said. They “are never going to have more time than while in school to learn the foundational knowledge that will serve them throughout the career,” she pointed out.

To be sure, final exams have a purpose. They help faculty evaluate how well they have taught and provide incentive for students to stay engaged during the semester. They ensure that “students have built a knowledge and understanding of everything taught in a course,” said Matthew Hutchens, J.D., a lecturer of accountancy at the University of Illinois at Urbana-Champaign.

For these reasons, final exams aren't going anywhere, but they're increasingly “moving from an emphasis on remembering and understanding to focusing more on actually analyzing and applying rules to real-world fact patterns,” Hutchens said. For example, instead of just asking whether a payment made by a taxpayer is deductible, faculty could give students a case study or a simulation-based question about actions a taxpayer took over the course of the year, then ask students to spot potential issues, determine the resulting tax consequences, and/or come up with follow-up questions or suggestions that could help the client improve their outcome, he said.

“This type of critical thinking is helpful for both the real world when students get out into practice and also for the CPA Exam, which tests many important topics at these higher cognitive levels,” Hutchens observed.

Here are steps you can take to ensure your final exams spark learning:

Provide guidance on what to study. As mentioned earlier, Hoyle gives students around 25 questions to study from about a week before the exam. He warns students that, while the concepts the questions cover will be the same as they learned during the semester, at least one variable will be different: A loan of \$100,000 might become a loan of \$200,000 or a buyer might become a seller, for example. This allows their studying to move beyond “trying to guess at topics or remember hundreds of pages of material, much of which might not even appear on the exam,” he said.

Offer practice exams. While textbook publishers now [make exam questions and answers available to faculty](#) who use their books, designing your own test puts

2020 FSA CALENDAR

JANUARY 2020

Membership Renewals

FEBRUARY 7 – 8, 2020

APLG/FSA Joint Meeting
Long Beach, CA
Registration

SPRING 2020

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

MAY 15, 2020

FSA Board of Directors Meeting
Deloitte University, Westlake, TX

MAY 15 – 16, 2020

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

JULY 2020

FSA Elections

AUGUST 2020

Conference on Teaching and Learning
Atlanta, GA

AUGUST 9, 2020

FSA Board of Directors Meeting
Atlanta, GA

FALL 2020

Fall FSA newsletter published

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you in control of the questions and format, and lets you focus on things you deem important. Hutchens writes a new final every semester and makes the old exams available to students for practice. This approach offers students "more resources to prepare for the current year's exam, and I have found that students end up learning more and performing better on the actual final once they have had a chance to take a practice exam," he explained.

Allow notes. Some professors eschew the notion of closed-book exams in favor of allowing outside material. "My exams are open-book because the real world is open-book," Hutchens said. "For tax, especially, I would never advise my students to give answers they were unsure about to a client without looking them up, so it seems like the same should apply to exams."

What's more, he said, because students know the exams are timed, they work to master the majority of the material so they don't waste valuable test time looking up routine topics. "Students know that time is a valuable resource," he said. "So, even though they could bring in every PowerPoint slide I've used or note that they've taken, they know that volume of material isn't going to be helpful." What works instead, he said, is for them to create "a concise outline or summary of what they've learned that they can quickly refer to."

Add a project. To allow students to showcase what they've learned, some professors make the final exam a project or, like Hutchens, add a final project, such as a tax return for a hypothetical client or a nexus study for a fictional business, as a supplement. "Final projects are useful because even though they may not assess as broad a range of material, they can add layers of challenges and nuance that are not possible in an exam," he said.

Consider extra credit. Finally, consider offering extra points that can relieve some of the pressure of scoring well on the last exam while offering students the chance to learn in a different way. Cheng offers limited extra credit opportunities to encourage students to attend events held by her department that feature notable speakers, while Hutchens recently started giving credit if students utilize his office hours after the midterm is graded to talk about the problems or concepts they missed.

Hoyle, meanwhile, sends his students outside the classroom. He offers up to five points on the final exam for visiting a list of preapproved local landmarks and sites, including the James River Park, the Richmond Ballet, the Edgar Allan Poe Museum, or the Virginia Holocaust Museum. About 70% of his students participate, and his office wall is filled with pictures of his students at the sites.

"Most people would tell you that's not the purpose of an accounting class. I would argue that is the purpose," he said. "You can learn accounting rules and you can be a great accountant, but you have to have a life. I want them to have a happy life."

Motivate Students to Do the Assigned Reading

By: Samiha Khanna is a freelance writer based in North Carolina. To comment on this article or to suggest an idea for another article, contact senior editor Courtney Vien at Courtney.Vien@aicpa-cima.com.

It can be tough to get students to read their accounting textbooks. But what about piquing their interest with a podcast or an audiobook?

About 10 years ago, professor Brigitte Muehlmann, CPA, Ph.D., was pondering her own enjoyment listening to nonfiction. She thought a similar format could help her busy students come to class better-prepared.

"I'm a design thinker," said Muehlmann, who teaches financial accounting at Babson College in Boston. "I always look for the pain points. Many of my students were working full time and going to school full time. Many were commuting on public transportation. So I created readings for them."

About once a year, Muehlmann would spend a couple weeks in front of her MacBook, speaking segments of the required text, intertwined with her commentary and examples, into

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University • Bradley University • Brigham
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- 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
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Miami • University of Missouri-Columbia •
University of Nebraska - Lincoln • University

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a snowball-shaped Blue microphone she bought just for this project. The recordings helped her students learn the material. They also helped students whose primary language is not English learn how to pronounce technical terms that were new to them.

"When you're on a crowded train or bus, you can't do your reading, but you can still listen to the material," Muehlmann said. Using this technique in years past, she said, left her students feeling "better-prepared than they realized."

Of course, not every professor has the time Muehlmann has invested — about 30 to 40 hours a year, she estimates — to record audio lessons. She and other professors shared additional ideas to motivate students to do the assigned reading.

Supplement the text with as many resources as possible. To help students understand the reading they're supposed to do, professors should bring in as many additional resources as they can, said Stephani Mason, CPA, Ph.D., assistant professor of accounting at DePaul University in Chicago.

"I encourage students to tape my lectures. I write my own notes for lectures and give them to students at the beginning of class in printed form, which gives them a space to write on with their own notes, or to follow along with illustrations," she said.

She also sends students links to YouTube videos that explain certain concepts, which can be particularly helpful for non-native English speakers or others who need to see the information in different modalities.

Structure class participation so everyone's on the hook. When Mason convenes her accounting classes for the first time, she breaks the roughly 40 students into groups of three. During each class, any group could be called on to walk the class through a solution. If one member always seems ready to answer, Mason may stop them and have another member of the group continue where their peer left off. Being prepared is how students earn class participation points. Cold-calling on students is not something every professor believes in, she said.

"My method isn't for everyone," said Mason, who also serves on the AICPA National Accreditation Commission and the AICPA Financial Instruments Task Force. Often, faculty feel as though they shouldn't put students on the spot in front of their peers, she said, but she doesn't agree with this stance.

"We are in a business where people are going to be asked questions and have to defend their ideas," she said. "And so why not start in a place where absolutely nothing is on the line?" At the beginning of the semester, Mason tells students to prepare to be called on, not because she's trying to publicly embarrass them, but because she's trying to prepare them to be successful in the future.

"I try and convince them that if they develop good study habits and come to class prepared, it will carry over into the rest of their lives," she said.

Design exam questions that combine multiple concepts. If there's one thing students love to do, it's to look things up, said Paul Brazina, CPA/CFF, CGMA, an accounting professor at LaSalle University in Philadelphia. "They love to Google things and quickly find the one answer to your question," he said. "Accounting is made of a lot of factual material, and students aren't bad at coming up with the rules on how to do things."

But in Brazina's class, assignments and exams require more than students simply reciting processes or rules. They have to think critically about everything they have read in order to answer questions about the bigger picture, Brazina said — such as, "Why do we have this rule and what's the impact on business?" Students learn that they can't answer Brazina's questions unless they have read all the material, making reading the textbook essential to succeeding in his class, he said.

Use examples that interest them. Muehlmann said she's always looking for ways to make learning fun. "I use the Mary Poppins approach," she said. "With a spoonful of sugar, the medicine goes down." All three professors interviewed for this article said they pay careful attention to the companies students are interested in and the types of businesses they can relate to when explaining accounting concepts.

When discussing mergers and acquisitions, students tend to gravitate toward examples in the food industry, such as the merger of Kraft and Heinz, or changes at luxury brands, such as

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the acquisition of Jimmy Choo by Michael Kors, said Brazina, who in his 46-year career has also served as dean of the business school at LaSalle.

"They tend to shy away from some of the engineering companies where they can't relate to the product or service," he said.

Muehlmann said the first time her classes meet, she asks students to share what their favorite companies are.

"I listen to the names they bring up and think about what I can bring into my course," she said. "I am always looking for an element of pleasant surprise. The first step for learning is the attention filter. If I don't make it through the attention filter, there's absolutely no way the students will learn this."

Mason and Muehlmann also said they use any opportunity they can to keep students interested in the class and material, including discussing real-life examples of what they have read, highlighting a local scandal, or bringing in guest speakers, such as professionals from big firms in town or high-profile alumni, to talk about how they use accounting in their jobs. At DePaul, students may have the chance to hear from professionals at United Airlines, which is headquartered right down the street, Mason said. At Babson, Muehlmann has built in-class problems around Amazon's acquisition of Ring, the video doorbell company founded by alumnus Jamie Siminoff, whose pitch had earlier been rejected on Shark Tank.

Don't assume students have the book. If Brazina sees students running around at the end of class taking photos of others' textbooks with their phones, he knows it's usually a sign they don't have the textbook.

"We do have quite a few students who don't have the money," said Brazina. "It's not a big percentage — maybe five students out of 30 — but some students can barely put enough together for tuition, and [going to college] is their break in life." For this reason, he said, he is selective about materials and sensitive to their costs, and avoids requiring anything but one textbook for his classes.

Brazina said he also ensures the library has at least one copy of the text, and that he reminds students of places they can find the used text more cheaply online. (This article has [more advice](#) for helping students afford textbooks.)

Preparing Accounting Students for a Changing Profession

By: Yvonne Hinson, CPA, CGMA, Ph.D., AICPA Academic in Residence, Association of International Certified Professional Accountants



We are in an unprecedented time of change for the accounting academic community. I've seen a fire lit beneath educators the likes of which I've never seen before as it relates to evolving their classrooms and curricula. Accounting programs have had to quickly make changes, like adapting to full-time remote learning almost overnight in response to the coronavirus pandemic, as well as longer-term changes to ensure programs are preparing the next generation of accountants for the realities of a rapidly evolving business environment.

Research conducted by the AICPA found that public accounting firms are hiring fewer new accounting graduates. Instead, they're hiring more non-accounting graduates who possess different skill sets, particularly those related to technology. Practitioners are increasingly

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advising schools that accounting curricula need to help students gain a better understanding of technology and its applications within the profession.

And it's not just technology impacting the profession — our roles as CPAs have evolved as well. When I began my teaching career in the mid '90s, accounting students generally chose between studying audit or tax for public practice. That's not the case anymore. Now, students are graduating straight into specialized roles in areas such as business valuation and forensic accounting.



Accounting academic programs must consider whether or not they are equipping students with the skills and knowledge CPAs need in today's business environment. And they also need to consider if they're adequately preparing students for the roles they may have once they graduate.

Evolving accounting curricula as the profession evolves

When I was the Director of Accountancy at Wake Forest University, I saw students graduate from our program — in which they chose between an audit track and a tax track — and enter roles more diverse and evolved than just "audit or tax." Our students were being hired directly into some specialized roles, so our faculty wondered if we could do a better job as an academic institution in preparing them for those roles.

The faculty recognized that the profession and the skill sets some of our students needed had changed, so our program and curriculum needed to change as well. We altered our accountancy program tracks to mirror what we saw happening in the profession. Instead of just offering audit and tax tracks, we evolved to assurance services, tax consulting and a newly created financial transaction services track.

The result was that students obtained the skills and knowledge they needed to meet the needs of the marketplace. This evolution was a success for our program.

Now we, as an academic community, have the opportunity to achieve similar success at a much broader level.

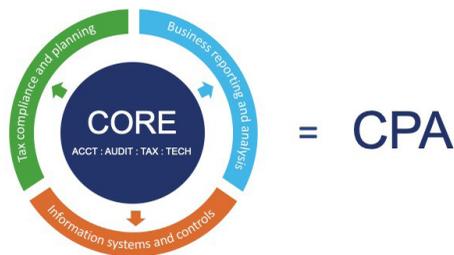
The CPA Evolution initiative

That's why the AICPA, in partnership with the National Association of State Boards of Accountancy (NASBA), created [CPA Evolution](#), an effort to transform the CPA licensure model to recognize the rapidly

changing skills and competencies accounting requires today and in the future.

NASBA and the AICPA are proposing that CPA licensure moves to a "core + discipline" model. The proposed model starts with a strong core in accounting, auditing, tax and technology that all candidates would be required to complete. Each candidate would then choose a discipline in which to demonstrate deeper skills and knowledge. Regardless of chosen discipline, this model leads to full CPA licensure, with rights and privileges consistent with any other CPA. You can learn more about the proposed model [in this blog post](#) and [the CPA Evolution FAQs](#).

The AICPA Council will vote on May 20 on a resolution supporting the CPA Evolution initiative. NASBA's board of directors will be asked to pass a companion vote of support in July. If the AICPA Council and NASBA's board of directors support the initiative, we will move forward with implementing the new licensure model. Pending that support, our goal is to launch the new CPA Exam by January 2024.



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**Supporting educators through
CPA Evolution**

We recognize that this will be a big change, particularly for smaller colleges and universities. That's why the AICPA is committed to helping accounting programs prepare for the new licensure model by developing the resources educators need to position their students for success. We've been actively working with the academic community to identify the resources they'll need to make this transition, such as model curricula, bridge

resources focused on technology integration and a model internship framework. We'll also conduct a gap analysis to determine the differences between what is being taught today and what might be tested on the Exam under CPA Evolution.

This is an exciting time to be part of the CPA profession and the accounting academic community. I truly believe CPA Evolution and the resources the AICPA are developing for educators will help curricula reflect the needs of the profession, integrate skills the profession will need in the future and position accounting programs as a valuable option for students choosing their career paths. initiative, visit EvolutionOfCPA.org.

Nominations for FSA Elections 2020 - 2021

The FSA officer and board member elections will take place in July 2020 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:

- Arline Savage, The University of Alabama at Birmingham – Board Member, Member Schools
- Ann L Watkins, Texas State University – Board Member, Member Schools
- Bill Pasewark, Texas Tech University – Board Member, Member Schools
- Indrarini (Rini) Laksmana, Kent State University – Board Member, Member Schools
- Jalal Soroosh, Loyola University – Board Member, Member Schools
- Jeffrey J McMillan, Clemson University – Board Member, Member Schools
- Marc E Morris, Southern Illinois University – Board Member, Member Schools
- Valrie Chambers, Stetson 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 2020 – 2021.

- Richard Dull, West Virginia University – President-Elect, Member Schools
- Antoinette Smith, Florida International University – Past President, Member Schools
- Norma Ramirez Montague – Board Member, Member Schools
- Lisa Francisco – Board Member, Supporting Associate
- Kristina Chernick – Board Member, Supporting Associate
- Stephanie Bryant – Board Member, Nonprofit Associate
- Anne Magro, George Mason University – Board Member, Member Schools
- Gary F. Peters, University of Arkansas – Board Member, Member Schools

AICPA Student Affiliate Membership

Undergraduate and graduate students planning to pursue their CPA license are encouraged to join the AICPA as Student Affiliate Members. Membership is completely free and provides access to a variety of resources designed to support students on their journey to licensure, including:

- More than 100 [academic scholarships](#) totaling over \$400,000;
- Opportunity to find a mentor via the [AICPA Online Mentoring Program](#);
- Up to 80% off regular prices on [AICPA Certificate Programs](#) covering emerging topics in accounting;
- [Discounts](#) on products and services from Hertz, Dell, Lenovo and more;
- Access to the online version of the [Journal of Accountancy](#);
- E-newsletters such as the [AICPA News Update](#) and [CPA Letter Daily](#)

Students can join for free [here](#).

2020 Student Award Recipients

Mei Yu Yan
Arizona State University

Julia Blair
Florida State University

Svenja Hisey
Arizona State University

Robert Buchanan
George Mason University

Madison P Foster
Auburn University

Michael Wilkins
Georgia Southern University

Rebecca Mowery
Baylor University

Kordell Williams
Idaho State University

Gordon Bruce
Bentley University

Megan Hartley
Illinois State University

Laina Carnes
Clemson University

Beverly Thomas
Indiana University

William Kasper
Cleveland State University

Brittany Erickson
John Carroll University

Dawid Rogowiec
DePaul University

Michelle Anderson
Kansas State University

Nick Frank
East Tennessee State University

Savitree Thavong
Kennesaw State University

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Michelle Renee Ditzig
Lehigh University

Emma Houser
Loyola University Chicago

Thomas Rispoli
Loyola University Maryland

Allison Chmelik
Marquette University

Kaitlin Francis
Marshall University

Alexa Graf
Michigan State University

Michael Thomas Groves
Mississippi State University

Cassandra Alferez
New Mexico State University

Darian Los
Northern Illinois University

Zack Tillotson
Oklahoma State University

Daryna Chumak
Rider University

Andrew Wheeler
San Diego State University

Alexandra Overdijking
Stetson University

Rohan Sethi
Texas A&M University

Amanda Bump
Texas Christian University

Alexander Cannon
Texas State University

Jody Wong
St. John's University

Benjamin Benton
The University of Akron

Julia Siebert
The University of Illinois at Urbana-
Champaign

Paras Shrestha
The University of Mississippi

Nathan Charles Yeo
The University of Tennessee

Alyssa Marguerite Sternadel
The University of Texas at Austin

Victor Carrasco
The University of Texas at San Antonio

Abigail Lee
Truman State University

Lakin Aycock
University of Alabama

Michael D George
University of Alabama at Birmingham

Andrew Nguyen
University of Arkansas

Carly Gugino
University of Buffalo

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Caitlin Mingonet
University of Central Florida

Elizabeth Leath
University of Central Missouri

Cristina Galluzzo
University of Connecticut

Lauren N. Barhorst
University of Dayton

Benjamin Osofsky
University of Denver

Jonathan Goren
University of Florida

John Zapata Mantilla
University of Georgia

Alexander Duff
University of Iowa

Daniel Wood Buckles
University of Kentucky

Mary Catherine Heger
University of Missouri

Hayden Lienemann
University of Nebraska-Lincoln

Colin MacCosbe
University of New Mexico

Justin Rabalais
University of New Orleans

Anthony Lott
University of North Carolina-Charlotte

Katie Ricketson
University of North Texas

Edwina King
University of Notre Dame

Morgan Losa
University of Oklahoma

Jody Holliday
University of Rhode Island

Paige Dillistone
University of Southern Mississippi

Maria Elaine Martinez
University of Texas at El Paso

Lauren Van Nostrand
University of Virginia

Nathan Phillips
Utah State University

Rachael Azzoli
Villanova University

Lindsey Delano
Virginia Commonwealth University

Andrew Igo
Virginia Tech University

Katherine L Giddens
Weber State University

Brendan Ferns
West Virginia University