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Jane:

The purpose of this letter is to provide support for the application of Eileen Peacock, Joe Callaghan and Arline Savage for the AAA Innovation in Accounting Education award. In particular, I want to speak to the unique contribution that their program at Oakland University and their approach to development have made and emphasize its value as a model for other programs.

The Financial Information Systems degree at Oakland University is innovative in its vision of financial information systems. The program cuts across financial, non-financial boundaries, just as real-life organizations and ERP systems do. Additionally, the focus of the program is on analyzing and improving business processes. I consider this core focus to be the appropriate focus for all accounting programs of the future. In this sense, their approach is consistent with the future of all accounting education and can provide a template for other programs.

The degree is also innovative in its integration of conceptual modeling and hands on experiences. As an AIS educator who has worked for some time to achieve the right balance of theory, rigor and understandable application, I cannot understate the value of this balance. Their Model Oriented, Tool Enhanced approach is rigorous and theoretical, but also provides the connection with tangible, hands-on illustrations that students need to really understand how technology can and should be used. This approach is innovative not because it follows the most recent technology or technique in the direction it seems to be heading at the moment, but because it does not. By building a strong framework consistent with new technologies, their program will be able to remain robust while integrating new technologies and placing them in the perspective of a larger framework that stands the test of time. Again, their approach can serve as a model for other programs.

Finally, the program at Oakland is innovative in terms of architects' (Drs. Peacock, Callaghan and Savage) approach to development. This is not a program that was thrown together over coffee over the course of a few weeks. Instead, the team at Oakland spent many hours and gave careful thought to including the input of all stakeholders and truly integrating what was done throughout the courses in the program. Then, they spent many hours getting the feedback of academics and sharing information about their program at conferences and through publication. For this reason alone, I believe they are deserving of the Innovation in

Accounting Education award. Their enthusiastic, rigorous teamwork approach to developing cross-functional curricula is something that should be replicated in every university in the country.

In short, I strongly support the nomination of the team from Oakland University for the Financial Information Systems degree. Drs. Savage, Callaghan and Peacock have developed an innovative, timeless program that can serve as a model for many others to follow.

Sincerely,

Stacy E. Kovar