



## Kulesza & Associates

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January 31, 2003

Jane F. Mutchler, Ernst & Young  
Professor of Accountancy  
Robinson College of Business  
University Plaza  
Georgia State University  
Atlanta, GA 30303-3083

Dear Professor Mutchler:

Reference: AAA Innovation in Accounting Education Award

To the Selection Committee:

I am writing this to help provide evidence in support of Professors Callaghan, Savage and Peacock's and nomination for the AAA Innovation in Accounting Education Award, related to their work in developing: **Rethinking AIS: An Innovative Financial Information Systems Curriculum**. I would like to address my remarks from several perspectives, namely: 1) as a consultant to a large multinational corporation, 2) as the past Chair of Oakland University Accounting and Finance Department's Advisory Committee, and 3) as the past president of the IMA (Institute of Management Accountants).

As a previous Senior Vice President of Finance of a large multinational corporation, I see a real need for people with the skills learned in this FIS curriculum. The fact that the skill sets obtained in this curriculum are based on a framework, and not tied to any particular technology, makes for a more flexible employee. In a corporate environment where flexibility with respect to business change, technological change, and exposure to different cultures can make the competitive difference, such flexibility is extremely important. As an employer of several graduates and interns of this curriculum, I see a positive difference in their performances, particularly in their ability to consider a variety of approaches to problems.

When I was chair of the department's advisory committee, I tried to encourage and promote positive changes in the curriculum, especially changes that are consistent with the sweeping changes taking place in the business environment. Faculty often resists curricular change because many of them have not experienced the business environment changes first-hand. To help solve this problem, ITT Automotive, during my term as Senior VP, established a faculty internship program. Two of the three nominees (Callaghan and Peacock) participated in this program. I know that they bring recent, relevant and practical experience to these curricular changes. In fact, some of their case materials reflect issues they confronted during their internship.

As a past national president of the IMA (Institute of Management Accountants), I am keenly aware of the need for curricular change and its encouragement, given the dramatic changes that the profession faces. To the extent that curriculum changes can be model or theory based is a distinct advantage. A professional with the ability to better abstract and model underlying business reality, is in a better position to offer workable solutions than those professionals that only narrowly-defined skills, wedded to particular technologies. I believe the FIS curriculum advanced here serves students and the profession well in this regard – providing the student and subsequent employee with the ability to tailor an approach in our “one size” doesn't fit all worlds.

If you have any questions regarding my comments, please do not hesitate to contact me at the above number. Thank you for your important efforts at encouraging positive academic innovation.

Sincerely,

C. S. “Bud” Kulesza

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cc: Professors: Callaghan  
Peacock  
Savage