

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

Dear Professor Mutchler:

As a follow up to our nomination for the AAA Innovation in Accounting Education Award, we have compiled our materials for the Committee to review. This is a Website submission and can be found at:

<http://www.sba.oakland.edu/acccfin/fisaward/>

Although we believe our web submission is quite complete and mostly self-explanatory, we think that the Committee should note the following points:

- Innovation

We have designed and implemented an entirely new curriculum (Financial Information Systems (FIS) major) that has undergone our own stakeholders' and institutional reviews at the departmental, college, and university levels. Throughout these reviews, a constant theme has been how different this major is from the traditional accounting major. There has been some resistance, but this has been overshadowed by the overwhelming support for the need to have curricula that meets the dramatic changes that have recently impacted both industry and the accounting profession. In particular the need to have students that are competent with respect to the dramatic changes that have taken place in Information Technology, yet retain the rigor associated with the traditional accounting major, has been noted by many. We believe that the FIS major has achieved this desired balance.

- Improved Performance/Demonstrated Educational Benefits

Our unique Model-Oriented Tool-Enhanced (MOTE) approach to financial systems development has led to improved performance and educational benefits. Improved performance is indicated by the students' abilities to plan, analyze, design and implement systems by learning the process, data, and interaction models of these systems, independent of any particular technology. The ability to model systems is the *sine qua non* of the ability to develop, audit, and both internally and externally report from these systems. The educational benefit of being able to abstract from system details, while concurrently being able to deploy models to a wide variety of technical environments, with the use of advanced software, is demonstrable. In short, rather than educators having to choose between abstraction for long-term benefits and teaching specific technologies for short-term benefits, MOTÉ permits the accomplishment of both.

- Potential for Wider Implementation

The potential for wider implementation criteria is an interesting one. It would appear that the more radical the innovation, the harder it is to get easy, widespread implementation. We have been fortunate to have very supportive leadership that has given us the necessary resources to implement the FIS major. This support includes faculty training, technical support, hardware and software acquisition, and computer lab existence and availability. Without this type of support, it will be difficult to implement this program elsewhere. We have attempted to “spread the word” about our curriculum through various presentations and publications (See in particular “Dissemination” on the website). The feedback has been very consistent: The curriculum is very sound, but its implementation will need strong leadership and faculty commitment.

Thank you very much for giving us the opportunity to show what can be done to innovate within the context of an accounting curriculum. We believe that it is very important that innovation be supported, especially since the accounting profession itself has undergone such radical and recent change. We believe that accounting educators have a special responsibility to be as proactive as possible with respect to curricular innovations, not only keep up with these professional changes, but to strive to be ahead them. The Committee's work helps provide this support.

We are ready to answer any questions that you or the Committee may have about our innovation. Please do not hesitate to call or email any of us.

We look forward to hearing from you.

Sincerely,

Joe Callaghan
Arline Savage
Eileen Peacock