

February 08, 2003

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

Dear Professor Mutchler:

Re: AAA Award for Innovation in Accounting Education

This letter serves to support Professors Callaghan, Savage and Peacock for the AAA Award for Innovation in Accounting Education.

I graduated from Oakland University with a Masters in Accounting (FIS track) in June 2001. The Model-Oriented, Toll-Enhanced (MOTE) framework, the core for the FIS program, invoked me to approach accounting related systems issues from a different perspective. This framework introduced me to various accepted systems analysis techniques and tools. The objective of this framework was to prepare the students to approach business scenarios using innovative techniques. In other words, this framework starts with the process of developing integrated data and process models that lay the foundation to analyze, use, audit, and develop a modern accounting information system. Personally, the process of developing a comprehensive data model provided me a clear understanding of various factors to be considered before developing an effective financial information system. Also, the reason this framework is so valuable is due to the fact that it does not bind the students to a particular software tool. Instead, it provides a strong foundation of basic modeling techniques that can be used to develop industry specific solutions to various business scenarios.

The foundation of this framework is based on the concepts presented below.

- Data modeling, including data normalization, in support of an implemented RDBMS.
- Activity modeling, including business process improvement techniques, in support of a code-generated application.
- Interaction modeling and cross checking data and activity models.
- Designing of appropriate graphical user interfaces.
- Information systems audit and control.
- Incorporating REA modeling techniques.
- Exposure to a comprehensive case that is used across the curriculum.

The concepts I learned as part of this curriculum helped me to sharpen my audit skills by not restricting the scope to just numbers, but also to look at the system controls that support the business functions. Especially the new Sarbanes-Oxley Act 2002 concentrating on internal



controls require accounting professionals to have strong information technology skills. The AIS curriculum imparts specifically those skills to students.

As an accounting professional and information technology specialist, I feel this Comprehensive Curriculum for Financial Information Systems, is deserving of this award for the following reasons:

- The innovative nature of the MOTE framework sets it apart from other FIS curriculum. Because MOTE is based on a combination of system development methodologies, students receive a software independent theoretical framework for solving complex system design and implementation issues. This approach is superior to exposing students to one particular piece of software and limiting their FIS experience to exercises dependent on the selected software.
- The generalized/transferable nature of the skills developed by this curriculum make the students participating in the program readily adaptable to changing nature of the accounting profession. Information technology is a part of the accounting profession and accounting graduates must be able to deal with the growing complexity of accounting information systems.
- This curriculum is a means for students to differentiate their skill sets from their peers. As an alumni, it is very refreshing to see that Oakland University is responding to the job market demand for accounting and finance professionals that understand how to approach complicated system design and implementation issues with a logical framework.

Sincerely,

(Sukanya Rangarajan)