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December 20, 2002

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 nominate Professors Callaghan, Savage and Peacock for the AAA Award for Innovation in Accounting Education. The effort of this faculty to develop an Financial Information Systems degree program that provides students with a universal business modeling skill set is truly unique.

The process and data modeling concepts presented in the Oakland University Financial Information Systems major curriculum supply students with an analytical foundation necessary to standout as future leaders in the accounting profession. The methods presented in the major permit students to develop process and data modeling skills that can be generalized and applied to many different business situations. After a student completes the integrated data and process-modeling curriculum, he/she possesses the analytical foundation necessary to analyze, use, audit, and develop a modern accounting information system. With this program, Oakland University is responding to the job market for accounting and finance professionals that understand how to approach system design and implementation with a logical framework.

As Dean, I am pleased to know that my faculty are creating a state-of the art curriculum for our students and are worthy of such an award.

Sincerely,

John C. Gardner Dean