Why is it that summer seems to go so fast? It feels like graduation was only days ago, but here we are in the middle of summer! This issue of Razorback Accounting News is sent to students and employers to help launch the coming academic year. Within this issue, you’ll find information about future course offerings, employer recruiting, and other things to think about in planning your academic life and future career.

One important date to note is Thursday, September 6 when there will be a Meet the Firms special event sponsored by Beta Alpha Psi. This event gives all our students a chance to get to know something about the organizations hiring our graduates and the people who recruit for them—it’s an event you should attend every year of your program! In addition to meeting the employers, you can also learn about the accounting programs at the Walton College.

Even if you are an incoming freshman, it is never too early to start thinking about the future—as our recent graduates will tell you, it comes sooner than you can imagine. Sophomores and juniors must face the key decision about graduate school versus bachelor’s degree. And, of course, seniors and masters students are entering the employment market for real this year.

The faculty, our alumni and employers are here to help. When you arrive in August, resolve to get to know some of the faculty—you’ll find them a caring and competent source of help. We are also fortunate to have a great group of employers who hire our accounting graduates. Get to know them early; don’t wait until you are looking for that post-graduation job.

We look forward to seeing you on campus soon!

Karen Pincus

A Note from our Department Chair

Razorback Accounting News

A report by Associate Professor Deborah Thomas, Director of the Master of Accountancy Program

The students from the class of 2001 give these words of advice to someone thinking about applying to the Walton College Master of Accountancy (MAcc) program:

· It’s a great opportunity – worth the extra year.
· The MAcc program is very fast-paced, but the classes are interesting and it is definitely worth the work . . .
· It is a great program that teaches you a lot about applying the skills you learned as an undergrad . . .
· It is definitely going to help you as an accountant.
· It will challenge you! You have to be willing to stretch yourself and grow both as a person and as a student.
· You will work hard, but it is a lot of fun and you learn a lot.

We have now completed the third year of our revised Master of Accountancy program with courses that are updated annually for current trends in accounting practice. An example is the capstone course on Contemporary Accounting Issues. This course, divided into 2-week segments, highlights “hot” topics in accounting.

This year the students discussed a wide variety of current issues. Professor Carolyn Callahan began the semester with a financial accounting session on the SEC’s interest in earnings management. Professor Rod Smith led a managerial accounting segment on performance measures such EVA (economic value added). Current issues in technology were covered by John Norwood and Deborah Thomas. Professor Norwood led a segment on Cyberlaw. Professor Thomas discussed technology in tax administration and the role of the newly formed IRS Oversight Board.

Students are also required to write and present a research paper, giving the class further exposure to current accounting issues. The subjects chosen by the students included the use of incentive trusts in financial planning, Internet revenue recognition, accounting for executive compensation and stock options, and elements of the Bush tax plan.

A major strength of our program is our placement record. Again this year almost 90% of the students (and 100% of those actively seeking employment) secured employment prior to graduation. Two-thirds of the class took jobs with the Big Five, the largest international public accounting professional service firms. These students had an average starting salary of $42,250, with a range from $40,000 to $44,000. Other students took jobs with smaller CPA firms or corporations; these students had an average starting salary of $38,000.

As of June 15, 25 students have accepted admission to the MAcc program for the 2001-02 academic year. About half the class have BSBA degrees from Walton College, including Gretchen Cardarelli, Mindy Cleveenger, Heath Cruikshank, Leigh Evans, Stephanie Freeman, Chad Haynie, Isis Hill, Kacy Hoover, Nathan Nantze, David Schmill, Katerina Silkina, Drew Van Winkle, and Ahn Vu.

Students from other Arkansas schools include Angela Ahne (Arkansas State); Courtney Guziewicz and Erin Kelly (Lyon College); Anita Marshall (UALR); and Kimberly Thompson (UCA). Christian Jamerson joins the class from Southwest Missouri State University; Zhenzhen Li from Northern Jiangong University; Lydia Okello from the University of Botswana; Yang Sang from the University of Interna-
We are now close to our target class size of 30 after beginning the program 3 years ago with 13 students in the initial class. The U of A program is a comparatively small program; the national median for graduate accounting programs is about 60 students. The U of A program compares favorably with the 42 other graduate accounting programs in a recent survey done by Notre Dame. The average GMAT score for our incoming students is over 570, close to the 50th percentile of 588 for the 42 accounting master’s programs and well above the national median score of 528 for all students taking the GMAT.

We expect the MAcc Class of 2003 to be filled with another group of excellent students. If you are a junior or a senior at the U of A, stop by my office (WCOB 448) or the Graduate School of Business (WCOB 475) for answers to your questions about the MAcc program.

You may also send e-mail questions to (dthomas@walton.uark.edu) or the GSB (gsb@walton.uark.edu) for more information. If you know any accounting seniors at other colleges or universities, encourage them to consider our MAcc program as the best way to continue their education and qualify to sit for the CPA exam.

A report by Associate Professor John Norwood, Director of the Walton College Honors Program

The Honors Program in the Walton College of Business is just completing its second year. Currently 28 seniors (class of 2002), 65 juniors (class of 2003), and 62 sophomores (class of 2004) are in the program.

The freshman class is now being recruited during freshman orientation. In order to be eligible for admission to the Honors Program coming out of high school, a student must have an overall high school GPA of 3.75 or better, and a composite ACT of at least 28. Current students with a cumulative GPA of at least 3.5 may apply for admission to the program by contacting the director.

A number of special opportunities are available to honors students, including college and departmental colloquia, exclusive use of a computer lab and study area, priority for participation in the Arkansas Cooperative Education Program, SAKE, SIFE, and the Portfolio Management class. Starting in May of 2003 only students in the Honors Program are eligible to graduate cum laude, magna cum laude, or summa cum laude.

Interested students should contact: Professor John Norwood, (501) 575-6353.

A report by faculty advisor Dr. Charles Leflar

Beta Alpha Psi (BAP) is the national honor society for information professionals. Our award-winning chapter of BAP is open to accounting majors who meet certain criteria. Students may pledge BAP during their sophomore year after completing ACCT 2013 if they have a 3.0 GPA both overall and in accounting.

One becomes a full member upon completion of any 3000 level accounting course while maintaining the GPA requirements. If someone had a bad freshman year, other GPA requirements for the most recent 30 or 60 semester hours may make admission possible. Please contact the U of A BAP chapter for details.

BAP holds weekly meetings during the school year every Thursday evening in the Walton College. There are opportunities to network with employers, faculty and other accounting students and to participate in social events and community projects.

Beta Alpha Psi is planning the annual Meet the Firms night to begin at 5:30 p.m. on Thursday, September 6 in the Reynolds Center. All students who are majoring in accounting, or who are thinking of majoring in accounting, are invited to attend in order to meet prospective employers for both internships and careers. It is a lot less stressful to go to a job interview planning to talk to someone you have met before, so don’t wait until you get close to graduation to make progress on your job search. Mark this event on your calendar now!

Lorrie Alston is our incoming BAP President for the 2001-2002 academic year. Other new officers are David Schmill, Russ Webb, Erin Burris, Jennifer Norton and Kristin Overstreet. We are looking forward to another active and fun year.
An exciting new course, *Enterprise Systems and Business Processes*, will be offered for the first time this Fall. The course is a joint venture of the accounting and information systems departments working with Tyson Foods and Ernst & Young to help bring cutting edge business knowledge to Walton College students. The focus will be on the business challenges and opportunities related to integrated enterprise systems—often termed enterprise resource planning (ERP) systems.

The Fall offering will be open to senior honors students (as either ACCT 4003H or CISQ 4003H) and to master’s students in accounting (ACCT 549V - 3 credit hours) or information systems (CISQ 636, Section 9). The class will meet from 6:00 p.m. to 8:50 p.m. on Monday nights.

The course is designed to include use of SAP software, a leading ERP package. Tyson Foods uses this software and sponsors its use at the Walton College. Ernst & Young audits Tyson Foods and has worked with the company on its SAP implementation. The course will examine broad business issues related to enterprise system decisions, including the risks involved in selecting and implementing such systems. Specific technical issues in accounting and information systems will also be explored.

The broad plan for the course was developed by a team that included Karen Pincus and Rod Smith from the Department of Accounting; Fred Davis and Janet Renwick from the Department of Information Systems; Ann Bordelon, with Ernst & Young; and Marty Bryan and Lyle Nicholson from Tyson Foods.

Drs. Smith and Renwick will be the instructors for the course; Ann Bordelon, Marty Bryan and Lyle Nicholson will participate in the classes as visiting executives.

Here’s a preview of the courses planned (some change is still possible) to be offered through the Accounting Department next Spring.

**Sophomore-level courses:**
- ACCT 2013 - Introduction to Accounting Information I: 11 sections
- ACCT 2023 - Introduction to Accounting Information II: 14 sections
- BLAW 2013 - Legal Environment of Business: 7 sections

**Junior-level courses:**
- ACCT 3533 - Accounting Technology
- ACCT 3613 - Managerial Uses of Accounting Information
- ACCT 3721L - Financial Accounting Computer Lab: Please note that this class is a prerequisite for ACCT 3723
- ACCT 3723 - Financial Reporting & Analysis
- ACCT 3843 - Fundamentals of Taxation
- BLAW 3033 - Commercial Law

**Senior-level courses:**
- ACCT 4673 - Product, Project & Service Costing
- ACCT 4753 - Generally Accepted Accounting Principles
- ACCT 4963 - Operational Auditing

Please note that all junior level (3xxx) business core courses and all junior level (3xxx) accounting courses are prerequisites for *Operational Auditing*. Be sure to complete these prerequisites.

- ACCT 410V - Special Topics in Accounting: Governmental and Non-profit Accounting Issues

**Master-level courses:**
- ACCT 5443 - Asset Management
- ACCT 5463 - Contemporary Accounting Issues
- ACCT 5883 - Individual Tax Planning
- ACCT 549V - Special Topics in Accounting: Governmental and Non-profit Accounting Issues
Get Your Foot in The Door--Get Ready For Your Future

Advice from Emeritus Professor G. William Glezen

Students at all levels in undergraduate and master’s programs should be working on getting ready for job interviews. Although this aspect of your academic experience may seem far, far away it is something that should be developed throughout your academic career. You cannot significantly improve your resume the year you enter the job market. The timing of recruiter visits (early Fall) results in recruiters not considering your accomplishments in your last academic year. Therefore, it is important that you not procrastinate in preparing for interviews.

Juniors & Sophomores

For returning juniors and sophomores, you only have a few precious years to build your resume. Here are some things you should be working on in the coming year to make yourself more marketable.

* Grades - Grades are the first thing employers examine and something you can influence by the amount of time and effort you devote to your classes. Many employers set minimum GPAs of 3.00 or better to interview.

* Evidence of leadership - You can demonstrate leadership with active involvement in an organization of your choosing. You will also have opportunities to lead team projects in many of your classes. Take advantage of these opportunities.

* Ability to communicate - Take every available opportunity to participate in class and other settings.

* Ability to interact with others - Learn to deal with people in your summer and part-time jobs and team projects in class.

* Internships - Aggressively seek opportunities to participate in an internship next summer. Junior and sophomore students can use the graduating students’ resume form (see page 11) to find out where there are holes in their resumes while there is still time (although not much) to fill them. Make a commitment to work on building your resume this coming year!

MAcc and Seniors

Most accounting employers come to the campus in the early Fall to interview students who will be graduating in December and the next Spring and Summer (see preliminary interview schedule on page 10). This raises important issues for master’s students and returning seniors who are planning to enter the job market with a bachelor’s degree. While interviews occur all year, don’t miss the Fall interviews because most accounting employers fill their quotas then and do not return in the Spring. It is important that you come to campus in the Fall ready to interview. Here are some things you need to do now:

* Prepare your resume - The first few weeks of school are very hectic and resume preparation may be given a low priority (even though it is one of the most important things you do in your career). Prepare your resume this summer when you can give it all the consideration it deserves.

* Learn something about the companies you may want to interview with - if you access the accounting department’s home page, www.uark.edu/depts acctinfo, you will find links to many of the employers who interview on campus.

* Think about how you will sell yourself during the interview - Although there will be interviewing workshops that you can attend in the Fall, you will also have to consider your particular situation. Think about how you would respond to questions like the following:

  U Tell me about a time when you were in charge of some project and had to let others help you. What were the circumstances? How did you assign the work? What was the outcome? What would you do differently?

  U Tell me about a time when you had to deal with the public. Who was involved? What did you do? How did they respond?

  U Tell me about the most difficult work or school problem you have ever faced. What steps did you take to solve it?

The key to successful interviewing is preparation! The faculty and personnel in the Walton College’s Placement Office and the U of A’s Career Development Center will assist you in any way we can, but you will increase your chances of getting the job you want if you come back in the Fall ready to interview.

Need Answers? One Stop Will Do It!!

Do you have questions about the undergraduate or graduate accounting program? Or a question about accounting professional exams? Or a question about course offerings in accounting and business law? Whatever your questions are, we can help you find an answer!

One good place to start is at the Department’s information table at the Beta Alpha Psi Meet the Firms night on Thursday, September 6 at 5:30 p.m. in Seminar Room A at the Reynolds Center. We will have handouts on undergraduate curriculum, the MAcc Program and certification exams (CPA, CMA, CIA). We hope to see you there!

For other questions, contact your faculty advisor or our Assistant Department Chair, Margaret Little, or Chair, Karen Pincus. If you don’t know who to see, stop at the reception desk in Room 401 and just ask.
2001-2002 Faculty Directory

Dr. Marinus (Rien) Bouwman

Associate Professor
Phone Number: 575-6117
Room Number: 450
Email: rbouwman@walton.uark.edu
Courses: Introduction to Accounting Information II; Managerial Uses of Accounting; MBA Program

Ms. Mary Beth Caldwell

Instructor
Phone Number: 575-6617
Room Number: 466
Email: caldwel@walton.uark.edu
Courses: Introduction to Accounting Information I; Freshman Business Connections

Dr. Carolyn M. Callahan

Professor
Ph.D. Program Director
Phone Number: 575-6126
Room Number: 454
Email: ccallahan@walton.uark.edu
Courses: Contemporary Accounting Issues; Ph.D. Seminar

Dr. Thomas (Tommy) Carnes

Assistant Professor
Phone Number: 575-4117
Room Number: 468
Email: carnes@walton.uark.edu
Courses: Introduction to Accounting Information II; Restructurings

Dr. Willie Gist

Associate Professor
Phone Number: 575-6803
Room Number: 455
Email: wgist@walton.uark.edu
Courses: Assurance Services; Introduction to Accounting Information I

Dr. Charles Leflar

Clinical Assistant Professor
Phone Number: 575-6616
Room Number: 467
Email: cleflar@walton.uark.edu
Courses: Introduction to Accounting Information I; Generally Accepted Accounting Principles; Operational Auditing; Managerial MBA Program

Ms. Margaret Little

Instructor
Assistant Department Chair
Phone Number: 575-6124
Room Number: 449
Email: mlittle@walton.uark.edu
Courses: Financial Accounting Computer Lab

Ms. Janet Mosebach

Instructor
Phone Number: 575-5227
Room Number: 458
Email: jmosebach@walton.uark.edu
Courses: Advanced Tax; Individual Tax Planning; Governmental/Not-for-Profit; Introduction to Accounting Information II

Main Office: 501-575-4051 Fax: 501-575-2863
2000-2001 Faculty Directory

Main Office: 501-575-4051
Fax: 501-575-2863

Dr. Michael Mosebach
Assistant Professor
Phone Number: 575-6118
Room Number: 470
Email: mmosebach@walton.uark.edu
Courses: Financial Reporting and Analysis

Ms. Carole Shook
Instructor
Phone Number: 575-6096
Room Number: 471
Email: shook@walton.uark.edu
Courses: Introduction to Accounting Information I & II; Freshman Business Connections

Professor John Norwood
Associate Professor
Honors Program Director
Phone Number: 575-6353
Room Number: 328D
Email: jnorwood@walton.uark.edu
Courses: Legal Environment of Business; Commercial Law

Dr. Rodney Smith
Assistant Professor
Phone Number: 575-6113
Room Number: 456
Email: rsmith@walton.uark.edu
Courses: Managerial Uses of Accounting Information; Honors Colloquium; Freshman Business Connections

Dr. Karen Pincus
Professor
Department Chair
Phone Number: 575-6119
Room Number: 447
Email: kpincus@walton.uark.edu
Courses: Fraud Prevention and Detection

Professor Deborah Thomas
Associate Professor
MAcc Program Director
Phone Number: 575-6132
Room Number: 448
Email: dthomas@walton.uark.edu
Courses: Fundamentals of Taxation

Ms. Janice Scott
Instructor
Phone Number: 575-6129
Room Number: 469
Email: jscott@walton.uark.edu
Courses: Introduction to Accounting Information I

Dr. William Wright
Professor
Phone Number: 575-6116
Room Number: 453
Email: wwright@walton.uark.edu
Courses: Operational Auditing; Asset Management; Ph.D. Seminar

Fax: 501-575-2863
Master of Accountancy

University of Arkansas

- AACSB accredited one-year Master program
- Meets Arkansas education requirements for CPA exam
- Innovative curriculum
- Cross-functional courses
- High job placement
- Scholarships and assistantships available

For more information:

Professor Deborah Thomas
Director, MAcc Program
Sam M. Walton
College of Business
Business Building, 401
1 University of Arkansas
Fayetteville, AR 72701-1201
Phone: (501) 575-6132
Email: dthomas@walton.uark.edu

Graduate School of Business
Sam M. Walton
College of Business
Business Building, 475
1 University of Arkansas
Fayetteville, AR 72701-1201
Phone: (501) 575-2851
Email: gsb@walton.uark.edu
How do you get your news about your classes and other department events? Three times a year, the Razorback Accounting Newsletter will update you on major department events. But, on a day to day basis, most of your information about classes, job opportunities, and department events will come to you from the department and college webpages and e-mail.

The department’s website includes general information (such as the department’s mission, its history, and back issues of the newsletter), information about the bachelor’s, master’s and doctoral programs, faculty profiles, career and employer information, information about student organizations and about alumni. It also includes a very important class resource: a webpage for each accounting course.

The coursepage is where you go to find the syllabus for your course, copies of handouts (such as lecture notes), exam information, and other crucial information. Before the first day of classes, you should check the web for each of your courses. Senior-level and graduate courses often have assignments to do before the first class meeting. The department website is at www.uark.edu/depts/acctinfo. Once there, choose Courses, then either Undergraduate or Graduate, as appropriate, then your particular courses.

Email is another essential. All UA students receive free e-mail accounts on the server mail.uark.edu. Here’s a thought to ponder: in March alone, the UA e-mail system generated messages equal to 48 square miles of paper! Our assistant department chair, Margaret Little, uses e-mail to communicate with students to let them know when courses are canceled, let students who qualify know about overrides, and other matters. Many accounting and business law teachers use e-mail to communicate with students on a regular basis, providing information about quizzes, answering questions or clarifying assignments. If you aren’t checking your e-mail regularly (once a day wouldn’t hurt), you are missing a lot.

For more details regarding on-campus interviews, visit the Web Walk Up section on the Career Development Center homepage at career.uark.edu. Click on the Web Walk Up link and log in as a guest. For more information about Walton College recruiting events, check wcba.uark.edu/careerdevelopment. And mark your calendar for the Fall 2001 Career Fair – Wednesday, September 19 – 10:30 am to 2:30 p.m. – at the Arkansas Union Ballroom.
If you are graduating in December 2001, May 2002 or August 2002, job interviews will begin in mid-September. Bound resume books—including your resume if you submit one—will be distributed to all accounting employers in early September. The resume book is an important information source for employers, which means being in the book helps you get a job. Our Beta Alpha Psi chapter helps put the book together, which is a great service to the Department, but remember that the book is for all 2001-2002 accounting graduates—bachelors and masters.

How do you prepare a resume for the book? You must use the resume book’s standard form that makes it easier for employers to find information. You can download a copy of the form from the “Putting Together Your Resume” section of the Department’s home page, located at www.uark.edu/depts/acctinfo/career/download.html. If you don’t have Internet access this summer, you may still begin preparing your resume now, using the miniature sample form on the right.

After you create an electronic copy of your resume form, print a high quality copy (the resume book uses photocopies of submitted resumes so print quality matters). Sign the form and turn it in to the College’s Career Development Center in WCOB 117, which is open from 8:00 a.m. to 5:00 p.m. Monday through Friday. The last day to turn in your form is 9 a.m. Friday, September 7 (Note: this is a hard deadline as the book must go to print). There is a fee of $10 (payable when you turn in the form) to help cover printing and mailing costs. If you turn in the form by Friday, August 31st, we will waive the fee and you’ll get all this great publicity for free!

Since the resume book uses a standard form, you will probably also want to create a personal resume that will give you more freedom to market your individual accomplishments. Check the Department’s home page for advice on preparing your resume...and get started early!

Finally, be sure to register with the Career Development Center’s on-line system known as Web Walk Up at career.uark.edu by the first week of classes. Web Walk Up allows you to upload your personal resume, request and sign up for interviews, and view job listings. Participate in on-campus interviews and increase your chances of finding a job before you graduate! Don’t delay!!

Now is the Time to Write Your Resume!

### UNIVERSITY OF ARKANSAS
#### 2001/2002 Resume

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#### Honors/Scholarships:
- Department of Accounting Scholarship, Fall 1997 - Spring 2001
- Graduate Assistantship, Fall 2001 - Spring 2002
- Outstanding Junior Award (2000) and Outstanding Senior Award (2001), Department of Accounting
- Beta Alpha Psi: Beta Alpha Gamma, 1999 - present
- Outstanding Pledge Award (1999) - Beta Alpha Psi

#### Activities/Community Service:
- Volunteer for Habitat for Humanity, 1998 - present
- Member Hog Wild Band, 1997 - 2001
- President for Beta Alpha Psi, 2000 - 2001

#### Specific Skills (computer software, foreign languages, etc.):
- Proficient in Spanish
- Microsoft Office proficient
- Some computer programming- including web site development

#### EMPLOYMENT

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<td>Accounts Payable, Payroll</td>
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<tr>
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#### REFERENCES

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<tr>
<td>Jane Doe</td>
<td>Supervisor at XYZ</td>
<td>501-444-3622</td>
<td>826 N Leverett Fayetteville AR 72701</td>
</tr>
<tr>
<td>Professor A. Einstein</td>
<td>Instructor</td>
<td>501-575-2000</td>
<td>Department of Accounting Fayetteville AR 72701</td>
</tr>
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### REFERENCES ON PREVIOUS EMPLOYMENT WILL BE PROVIDED UPON REQUEST

I understand that I may exclude any information requested on this form. I certify that the information I have provided is factual. I authorize the Department of Accounting to release this information to prospective employers, and to use this information on my behalf.

Drew D. Cash  
August 18, 2001

Signature  Date
Things To Do Before Classes Start . . .

All students:

- Check out the course page and read the syllabus for each Fall class. Students taking 4000 and 5000-level courses should also complete assignments DUE on first day. See box on page 2, and Mail and More story on page 10.

- Mark your calendar to attend the Meet the Firms social on Thursday, September 6. See BAP story on page 2 and Answers story on page 4.

- Check your e-mail before returning for classes and once you begin classes...keep checking your e-mail. See Mail and More story on page 10.

Students graduating in December 2001, May 2002 or August 2002:

- Prepare resume form. Due by September 7 with $10 fee; fee is waived if turned in by August 31. See Resume story on page 11.

- Register for Web Walk Up by the end of the first week of classes. See Recruiting story on page 10.

Check out the department website!

www.uark.edu/depts/acctinfo/