A Note from our Department Chair

I join the entire faculty in the hope you are finding some time to relax this summer after a most eventful year and are looking forward to returning to campus in August. This summer 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 on campus, and other things to think about in planning your academic life and future career.

One important date for everyone to note is Thursday, September 19, for a Meet the Employers special event sponsored by the Department and Beta Alpha Psi. This event gives all our students a chance to get to know something about the organizations who hire 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.

For those returning students who will graduate in December, May or August, there’s an important new system for getting your resume out to employers. See the story on page 10. 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. Now is the time to start thinking about the MAcc program (see story on this page).

The faculty, our alumni and employers are here to help. If you haven’t already done so, 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 that hire University of Arkansas 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

MAcc Program Report

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

The MAcc program curriculum and the CPA exam. The MAcc program is ahead of the curve. Five years ago, we revised the MAcc program to prepare students for current accounting practice. The program is a professional program and is not structured as a CPA review, even though completion of the MAcc program meets the educational requirements for the CPA exam in Arkansas.

BUT beginning after 2003, the CPA exam format and content will change. With the computerization of the CPA exam is the ability to test skills. According to the AICPA briefing paper (www.aicpa.org/members/div/examiner/brief2.htm), the revised CPA exam will assess the skills of the candidate in the following areas:

- Communication
- Research
- Analysis and organization
- Understanding
- Judgment

These skills are the focus of our MAcc program. Projects in the integrated courses, such as Accounting for Restructurings and Fraud Detection & Prevention, require students to analyze current case studies, research relevant authority, reach reasoned decisions, and communicate their results. When asked “What is the best thing about the MAcc program?” students graduating in 2002 responded:

“I feel I have really improved my communication and time management skills.”

“[The MAcc program] really helps develop your writing skills.”

“My research and presentation skills have improved.”

“[The best thing about the MAcc program] was learning to think on my own.”

“[Y]ou learn skills that will benefit your future professional career.”

Students from the University of Arkansas should be ready to meet the challenges presented in the revised CPA exam.

Placement still good for the Class of 2002. News reports that job opportunities for college graduates were scarce in 2002 did not hold true for our MAcc students. Almost 90% of our domestic students reported that they had accepted positions prior to graduation. Our students will be working for international, regional and local accounting firms, as well as major corporations and the U.S. government. Best wishes to these graduates. And remember that we love to hear from our former students. Send news to the department via e-mail at (accounting@walton.uark.edu) or the MAcc director at (dthomas@walton.uark.edu)
Welcome to the Class of 2003. The incoming MAcc students maintain the high standards for the program. To date, twenty-three students have indicated they will be enrolling in the next MAcc class. These students have an average GPA of 3.4 and scored an average of 580 on the GMAT admission exam. You can find out more about the individuals in the class by checking out the Student Profile section of the MAcc webpage at http://gsb.uark.edu/ACCT. This should be another good year for the MAcc program.

Interested in joining the Class of 2004? If you or someone you know is interested in accounting, you can find out more about the program on our website at http://waltoncollege.uark.edu/ACCT or contact Emily McClain, recruiting coordinator for the Graduate School of Business, Sam M. Walton College of Business, Business Building 475, University of Arkansas, Fayetteville, AR 72701 or Deborah Thomas, MAcc program director, Sam M. Walton College of Business, Department of Accounting, Business Building 401, University of Arkansas, Fayetteville, AR 72701. We would be glad to talk to you about the admission process and the requirements for the program.

Honors

HOMEWORK.....already??

For all 4000 and 5000 level courses, be sure to check the course pages on the Department’s website for first day of class materials and assignments.

Program

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

The Honors Program in the Walton College is just starting its fourth year. Currently 61 Seniors, 69 Juniors, and 75 Sophomores are in the program. In the 2002 summer orientation period, we expect to enroll an additional 50 Freshmen in the program.

In order to be immediately eligible for the Honors Program coming out of high school, a student must have a high school GPA of 3.75 or better and an ACT composite of 28 or better. Current students with a cumulative GPA of 3.5 or better may apply for admission by contacting the director. Honors Program students must maintain a cumulative GPA of 3.5 or better to remain in good standing in the program.

A number of special opportunities are available to Walton College 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. In addition, all students in the Walton College Honors Program are automatically in the newly established “Honors College” at the University of Arkansas. 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, (479) 575-6353.

Beta Alpha Psi News

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 50 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. These are opportunities to network with employers, faculty and other accounting students to participate in social events and community projects.

Beta Alpha Psi is planning the annual Meet the Employers night to begin at 5:30 p.m. on Thursday, September 19 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!

Kristen Overstreet is our incoming BAP President for the 2002-2003 academic year. Other new officers are Josh Estes, Allen Pierce, Christy Hall, Michelle Tencleve and Signa Smith. We are looking forward to another active and fun year.

You've
Got Mail... And More

How do you get your news about your classes and other department events? Three times a year, the *Razorback Accounting News* 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 two sources: the department webpages and your 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 information 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. The department website is at [http://waltoncollege.uark.edu/ACCT](http://waltoncollege.uark.edu/ACCT)

Once there, choose Course Materials, then your particular courses. Senior and graduate level courses usually have an assignment to prepare for the first day of class—so it is particularly important to check the syllabus early for 4000-level and 5000-level courses.

E-mail is another essential. Here’s a thought to ponder: in a typical month, the UA e-mail system generates messages equivalent to 48 square miles of paper! Our assistant department chair, Margaret Little, uses e-mail to communicate with students on a regular basis, providing information about quizzes, answering questions or clarifying assignments, and so on. If you aren’t checking your e-mail regularly (once a day wouldn’t hurt); you are missing a lot!

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

**Spring 2003 Course Schedule**

**Sophomore-level courses:**

- ACCT 2013 - *Introduction to Accounting Information I*: 13 sections
- ACCT 2023 - *Introduction to Accounting Information II*: 15 sections
- BLAW 2013 - *Legal Environment of Business*: 9 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 410V - *Special Topics in Accounting: Governmental and Nonprofit Accounting Issues*
- ACCT 4673 - *Product, Project & Service Costing*
- ACCT 4753 - *Generally Accepted Accounting Principles (GAAP)*
- 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.

**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 Nonprofit Accounting Issues*

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 Employers night on **Thursday, September 19 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 the 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.
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.

* **Faculty reference** - Get to know at least two faculty who may serve as references.

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, [http://waltoncollege.uark.edu/ACCT](http://waltoncollege.uark.edu/ACCT), 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:

  ✓ Tell me about a time when you helped to resolve a group problem. What caused the problem? What did you do? How was it resolved?

  ✓ 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?

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

  ✓ 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 Services office 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.
History has a way of repeating itself. Pretty cool, huh?

For four years in a row, we’ve been named one of the 100 Best Companies To Work For. With real opportunities for leadership and advancement, perhaps you’ll want to join us as we go for five.
2002-2003 Faculty Directory

Main Office Ph: (479)575-4051           Fax: (479) 575-2863

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Associate Professor
Phone Number: 575-6117
Room Number: 450
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Ms. Mary Beth Caldwell

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Dr. Carolyn M. Callahan

Professor
Ph.D. Program Director
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Dr. Thomas (Tommy) Carnes

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Dr. Willie Gist

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Courses: Assurance Services; Introduction to Accounting Information I

Dr. Charles Leflar

Clinical Associate Professor
Phone Number: 575-6616
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Courses: Introduction to Accounting Information I; Contemporary Accounting Issues; Operational Auditing; Managerial MBA Program

Ms. Margaret Little

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

Dr. Constance (Connie) McKnight

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**Courses:** Financial Reporting and Analysis

Professor John Norwood  
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Honors Program Director  
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**Email:** jnorwood@walton.uark.edu  
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Department Chair  
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**Courses:** Introduction to Accounting Information II

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Assistant Professor  
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**Courses:** Accounting Technology; Honors Colloquium; Freshman Business Connections

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

Dr. Timothy West  
Associate Professor  
**Phone Number:** 575-5227  
**Room Number:** 458  
**Email:** twest@walton.uark.edu  
**Courses:** Managerial Uses of Accounting Information

Mr. Mike Whitmore  
Instructor  
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**Room Number:** 469  
**Email:** mwhitmore@walton.uark.edu  
**Courses:** Introduction to Accounting Information I

Dr. William Wright  
Professor  
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**Courses:** MBA Program; Ph.D. Seminar
<table>
<thead>
<tr>
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**IS GRADUATE SCHOOL IN YOUR FUTURE?**

**MAcc program:** See Professor Thomas, Room 448, Phone: 575-6132

**Ph.D. program:** See Professor Callahan, Room 454, Phone: 575-6126
Check out Fiser & Co. --- A local alternative to the “Big ?” and large regional firms:

- Salary and benefits competitive with regional firms and local private industry
- Limited travel and reduced “busy” season hours
- On-the-job training working one-on-one with experienced professionals
- Regional client base includes some of Arkansas’ most successful companies and entrepreneurs
- Internships currently available --- gain experience while earning college credit

For information about career opportunities with our firm or about our recruiting dates, write or e-mail us at:
100 N. Spring Street, Springdale, AR 72764 --- cpafiser@aol.com
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...Solutions for Your Personal Success

✓ Intern & experience BKD on a trial basis
✓ Specialize by industry or service
✓ Network among 1,500 BKDers
✓ Choose a lifestyle from 26 locations
✓ Travel close to home or coast to coast
✓ Make partner in as few as eight years
✓ Acquire new skills through 120 hours of training in your first 18 months
✓ Become a solution to a diverse mix of middle-market clients
✓ Earn a good living with competitive salaries & benefits
✓ Work with partners one on one

Call our Arkansas recruiters to schedule a campus interview

Bill Wessels
Fort Smith
501 452-1040
wwessels@bkd.com

Ron Bradley
Little Rock
501 372-1040
rbradley@bkd.com
If you are in the MAcc class of 2003 or a BSBA graduating senior (in December, May or August) who is not planning to enter the MAcc program, your search for employment will begin shortly after classes start. Here’s the schedule to date of on-campus interviews for accounting majors:

September 27
Stephens Inc.

October 1
Ernst & Young, LLP
all offices
www.ey.com

October 3
Sherwin Williams

October 4
KPMG, LLP
all offices
www.kpmgcampus.com

October 9
Citgo Petroleum
Tulsa
www.citgo.com

October 10
Wal-Mart Internal Audit
Bentonville & other locations
www.walmartstores.com

Northwestern Mutual

October 11
BKD, LLP
Fort Smith & Central Arkansas
www.bkd.com

Dates will be announced for:

Accenture
Dallas and other offices
www.accenture.com

Alltel Corp.

Little Rock, AR
www.alltel.com

Cargill (Honeysuckle White)
AR, TX & MO
www.cargill.com

Deloitte & Touche, LLP
all offices
www.dttus.com

Erwin & Co., CPA
Little Rock, AR

Jeffrey, Phillips, Mosley & Scott, P.A.
Little Rock, AR

Moore Stephens Frost CPAs
Little Rock, AR
www.msfrost.com

Phillips Petroleum Co.
Southwest U.S.
www.phillips66.com

PricewaterhouseCoopers, LLP
all offices
www.pwcglobal.com/ocp

Tyson Foods
Northwest Arkansas
www.tyson.com

For more information about Walton College recruiting events, check wcba.uark.edu/careerdevelopment and mark your calendar for the Fall 2002 Career Fair Tuesday, September 17 – 12:00 p.m. - 4:30 p.m. at the Bell Engineering Center.

Now is the Time to Write Your Resume!

How do you find out about job opportunities for internships or after graduation jobs? How do employers find out about you? The Walton College Career Development Center is your connection point—and it’s important to get connected early.

If you are graduating in December 2002, May 2003 or August 2003, job interviews will begin in late September and most accounting graduates have their job decision made before the end of Fall semester! So, if you are in this group, you need to be thinking about writing your resume now since you will need to have a resume shortly after classes start in August. If you aren’t graduating, but are interesting in Cooperative Education or internship jobs, then you, too, will need a resume.

This summer, the Career Development Center has been undergoing a software transition to introduce a new online system called eRecruiting that is accessible to both U of A students and employers. Students will use eRecruiting to find out which companies are interviewing on-campus during the fall and spring semesters; submit resumes to be considered for interviews; choose interview times; view workshop and events calendars; view company information and much more. Employers will use eRecruiting to pre-select students for interviews and to get to know something about you before the interview day.

Accounting majors must utilize eRecruiting to interview for full-time, Cooperative Education and internship opportunities on-campus. As soon as the semester starts, training sessions for graduate students will be held in conjunction with the Fraud Prevention and Detection class. Training sessions for seniors will be held in conjunction with the Operational Auditing and Product Costing classes. For other students, The Career Development Center will be hosting eRecruiting training sessions throughout the fall semester. You can contact the Career Development Center at 479-575-6100 to find out when training sessions will be held.

Meanwhile, it will help a lot if you start drafting your resume now. To help you get started, there’s a sample resume on page 11. For our employers’ convenience, we ask that you prepare one resume following this format for eRecruiting. The system allows you to have alternative versions of your resume, so if you also wish to have another version in a different format that gives you more freedom to market your individual accomplishments in your own way, that is easy to do.

The Career Development Center and eRecruiting work with the department faculty to help you find a great job that takes advantage of your University of
Arkansas accounting education. But you need to get organized early and participate in the Fall on-campus interviews to increase your chances of finding a job before you graduate. So put writing a resume high on your To Do list - don’t delay!

<table>
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<th>Sample Resume</th>
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<tbody>
<tr>
<td>Karry Cash</td>
</tr>
<tr>
<td>1000 Main Street</td>
</tr>
<tr>
<td>Fayetteville, AR 72701</td>
</tr>
<tr>
<td>(479) 555-5555</td>
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| Education |
| University of Arkansas, Sam M. Walton College of Business, Fayetteville, AR |
| Candidate for MAcc degree, May 2003 |
| Bachelor of Science in Business Administration, May 2002 |
| Major: Accounting |
| • Walton College Honors Program, GPA 3.80 |

| Honors |
| Department of Accounting Scholarship, 1999-2000, 2001, 2002 |
| Walton College Graduate Assistantship, 2002-2003 |
| Dean’s List Fall 1999, Spring 1999 |
| Chancellor’s List Spring 2000 |

| Leadership Experience |
| Volunteer for Habitat for Humanity, 1998 - present |
| Member: Hog Wild Band, 1998 - present |
| President: Commuter Students Association, 1999 - 2000 |
| Member: Beta Gamma Sigma, 2000 - present |
| Member: Beta Alpha Psi, 2000 - present |

| Work Experience |
| Company XYZ, Springdale, AR, April 1999 - May 2000 |
| Intern |
| • Assisted with accounts payable and receivable. |
| • Managed weekly payroll for five departments. |
| • Developed new, efficient process to administer database system. |
| • Trained new employees. |

| Firm ABC, Fayetteville, AR, June 1997 - April 1999 |
| Receptionist |
| • Directed incoming calls throughout seven departments. |
| • Administered data input, processing, and output procedures for customer database system. |
| • Recorded contracts for commercial and passenger units for inventory allocations with Wal*Mart Stores, Inc. |

| Summary of Qualifications |
| ✓ Proficient with Microsoft Office, SAP, HTML, JavaScript & website design. |
| ✓ Competent Spanish both written and verbal. |
| ✓ Confident public speaker. |
| ✓ Willingness to relocate. |

| Interests |
| Hiking, international travel and cooking. |
Things To Do Before Classes Start . . .

All students:

1. 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.

2. Mark your calendar to attend the Meet the Employers social on Thursday, September 19. See BAP story on page 2 and Answers story on page 3.

3. 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 3.

Students graduating in December 2002, May 2003 or August 2003:


5. Register for eRecruiting by the end of the first week of classes. See Recruiting and Resume stories on page 10.

Check out the Accounting Department Website!

http://waltoncollege.uark.edu/ACCT