

Even though the dot-com world has been in the forefront of business news for quite a long time now, there has been a shift inside these companies and others back to the basics of traditional management accounting and financial management. Witness the article on direct and indirect costs for Internet companies in this issue as well as the articles on managing receivables, a strategic approach to the income statement, and the effect of taxes on capital budgeting techniques.

Regarding accounting education, more university professors are responding to the need for change in accounting curricula by offering some good advice on how to convince colleagues it's time for change and how to begin the process.

We welcome all input regarding these articles and other financial management and management accounting issues. Please e-mail me at [kwilliams@imanet.org](mailto:kwilliams@imanet.org) or give me a call at (800) 638-4427.

*Kathy Williams*

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