

Washburn University  
School of Business

Master of Accountancy



# Master of Accountancy Table of Contents

Executive Summary .....	page i
Degree Program Application .....	page 1
Program Mission .....	page 12
Requirements for Admission .....	page 13
Pro Forma Class Schedule .....	page 14
Course Prerequisites.....	page 15
Assurance of Learning .....	page 16
Fiscal Summary (KBOR).....	page 17
MAcc Student Survey Summary .....	page 18
Course Syllabi.....	page 20
Faculty Data Sheets.....	page 59

# Executive Summary: Masters of Accountancy

Accounting students seeking professional certification as a Certified Public Accountant (CPA) under current Kansas law must successfully complete a minimum of 150 college credit hours. In addition, the law requires these 150 hours to include additional accounting credit hours beyond those necessary for the undergraduate degree in accounting at Washburn.

At this time Washburn accounting students who desire to be CPA candidates meet these requirements by completing a degree in accounting and taking additional undergraduate accounting and elective credit hours at Washburn. These additional credit hours may sometimes also lead to a second undergraduate degree in an additional field such as finance or management (a double major).

A double-major, while potentially valuable to the student, is not the equivalent of a graduate degree in accounting for graduates seeking employment or advancement. This may leave Washburn students in a less competitive position as they pursue their professional career. In addition, prospective high school students seeking an accounting career may choose a program at a different university which offers a complete five-year program.

Additionally, some Washburn accounting students take a different approach. They graduate with a Bachelors in Business Administration (BBA) in Accounting (but not 150 hours) and transfer to a peer or neighboring institution which grants a masters degree in accounting. After completion of a masters degree, these students then sit for the CPA exam.

The purpose of the Washburn Master of Accountancy program (MAcc) is to offer those accounting students who currently pursue a double major at Washburn or a graduate accounting degree elsewhere a path to CPA exam eligibility while completing a 150 hour program and receiving a masters degree at Washburn. The program curriculum is also designed to offer the working professional who already has an undergraduate degree the opportunity to complete a graduate degree in accounting while taking classes predominately at night.

The second driver for the development of the MAcc program is the growing body of accounting knowledge. CPA exam topics have been recently expanded and continue to expand into coverage of International Financial Reporting Standards. While taught today at an adequate level in our current undergraduate program, the international standards are best suited for graduate level course instruction.

The demand for a graduate accounting program which addresses the needs of existing Washburn accounting students and the needs of degreed individuals returning to school on a fulltime or part-time basis is met by the proposed Washburn MAcc. The program offers existing Washburn students the opportunity to (upon qualifications) enroll in the MAcc program after their junior year and graduate with a BBA and a MAcc in two years more under the Washburn MAcc's 3+2 option. The Washburn MAcc also has a traditional option which allows college graduates to (upon qualifications) enroll in the program and complete the MAcc, taking course predominantly at night.

# Proposal for New Academic Program

## Basic Program Information

- (1) Proposing institution: Washburn University
- (2) Title of proposed program: Master of Accountancy
- (3) Degree(s) to be offered: Master of Accountancy
- (4) Anticipated date of implementation: Fall 2013
- (5) Responsible department(s) or unit(s): School of Business
- (6) Center for Education Statistics (CIP) code associated with the program: 52.0301

## Program Proposal Narrative

### a) Program Need and Student Characteristics

#### (1) Is the program central to the mission of the institution?

The Mission Statement of Washburn University is: “Washburn University enriches the lives of students by providing opportunities for them to develop and to realize their intellectual, academic, and professional potential, leading to becoming productive and responsible citizens. We are committed to excellence in teaching, scholarly work, quality academic and professional programs, and high levels of faculty-student interaction. We develop and engage in relationships to enhance educational experiences and our community.”

In concert with the University’s Mission Statement, the Washburn University School of Business’s Mission Statement is: “We provide a high quality business education, supported by research and service activities, that enhances the economic vitality of the region.” Washburn has historically offered high quality undergraduate and graduate business degree programs. A Masters in Accountancy (MAcc) has not previously been offered but the School’s faculty are familiar with and have taught in our existing graduate business program (MBA).

Like the existing Washburn MBA program, the MAcc program will target the region’s underserved working professional and provide a high quality research based and service based graduate accounting degree. The program will also provide existing undergraduate students at Washburn a before unavailable option to continue their education while remaining in the region. A sizeable portion of a Washburn’s accounting undergraduate student population live and work in the Topeka region. They will now be able to continue contributing to the region’s economy while completing their MAcc. Finally, Washburn will build upon its existing strength in international education to provide graduate accounting education to its existing international student population while looking to prudently expand this student base.

On April 9, 2010, the Washburn University Board of Regents approved the “Washburn: 150 Forward”, the University’s current strategic plan. This plan included the provision “The University will enhance academic programs to distinguish Washburn from its peers, attract strong students, and build Washburn’s reputation for quality and excellence.” A subcomponent of this provision says: “The School of Business will build upon its strength in international education and investigate the feasibility of a graduate accounting program.” Development of the MAcc program is consistent with this provision.

The most recent strategic plan for the School of Business also calls for the creation of a MAcc. Objective 2a) states the School will develop and implement a graduate program in accounting.

#### (2) What is the student demand for the program?

During the spring 2012 semester, as part of an anonymous survey, Washburn junior and senior accounting majors and Washburn MBA students were surveyed to determine their level of

interest in a MAcc program. The population surveyed included traditional, nontraditional professional working, and international students. Seventy-one undergraduate students and 9 graduate students were surveyed.

When asked to pick a statement which matches their interest in graduate study in accounting, 66 students or 82.6% of those surveyed indicated that they definitely intend to or were considering pursuing graduate education in accounting within the next five years.

When fully implemented, the MAcc program is expected to admit 30 full-time and 10 part-time students per year with graduation resulting in 1-2 years, depending on the track chosen by the student.

**(3) What is the demand for graduates of this program?**

Graduates of the MAcc program are expected to be in high demand. Currently Washburn graduates approximately 40 undergraduate accountants per year with a Bachelor's degree in Business Administration (BBA). Demand for these graduates has been robust with numerous job opportunities in industry, government, and national and local CPA firms. Many of our current accounting BBA graduates receive multiple job offers upon graduation. With starting salaries in the \$45,000 to \$55,000 range, the demand for graduates by the CPA firms is driven by the increase in work resulting from the passage of the Sarbanes Oxley Act. Much of the demand for Washburn accounting graduates from industry and government is driven by retirements of the baby boom generation and the relative strength of the Kansas economy.

The current requirements of the Kansas Board of Accountancy for taking the Uniform CPA exam include the successful completion of 150 hours of college credit. Current Washburn students qualify to take the exam by completing a BBA, majoring in accounting and taking additional undergraduate coursework to meet the 150 hour and course specific requirements. The proposed MAcc program will allow graduates to synchronize their education with CPA qualification if desired, further improving the pool of human capital in the region.

**(4) What are the locational and comparative advantages of this program?**

The Washburn MAcc program will have at least three locational and comparative advantages when compared to programs offered by neighboring institutions.

First, it is designed to provide classes at a time which matches the schedule of the working professional who lives or works in the Topeka region. Classes will largely be offered in the evenings and will allow these students to complete the degree over a 1-2 year period (or longer if needed). Classes will be held on the Washburn campus in central Topeka. The Washburn MAcc program will be the only evening graduate accounting program in the region. Additionally, Washburn is uniquely qualified to offer such an evening-based program. The School already offers an evening accredited MBA program which is recognized region-wide for its quality. The Washburn faculty are already currently tasked with evening instruction and are experts at working with this type of student. The Washburn School of Business continually receives inquiries from working adults in the region looking for an evening program.

Second, the program will allow existing fulltime undergraduate students to seamlessly transition from their BBA program to the MAcc program. This transition provides advantages to working students in the BBA program and to students completing internships with CPA firms, industry or government. Providing a program which offers students the opportunity to earn a high quality graduate degree, qualify to take the CPA exam, and work or complete an internship at one of the many companies or organizations in the region, without relocating is invaluable to the student and to the regional employer.

Third, the MAcc program will serve as an opportunity for Washburn to leverage its existing international business programs. The University has seen considerable recent growth in its undergraduate international student population. The offering of a graduate program in accounting is expected to be well received by the existing student body and should be a useful tool to attract additional high quality international students from universities with which Washburn has established partnerships.

As stated in response to question a) 1) above, the development of a MAcc program is of the highest priority and central to the University's mission. It is also a component of the School of Business' strategic plan. Following the School of Business' 2006 accreditation by the Association for Advancement of Collegiate Schools of Business (AACSB), it became evident that the absence of a graduate degree in accounting was a notable missing element in our provision of a high quality business education to students in our region.

**(5) What are the characteristics of the students who will participate in this proposed program?**

The typical student will come from several pools of high quality students.

It is expected that many of the students will be existing Washburn accounting students currently working on their BBA. The MAcc program will be designed to allow these students to seamlessly transition into the graduate program if they choose. (The option to graduate with a BBA degree, majoring in accounting, will still be available to Washburn students not interested in the MAcc.) Many of these students will already be working or interning in the Topeka region when they enter the MAcc program.

Some of these students will be individuals who have previously completed a college degree and are currently working in the region. Washburn University has educated this type of student since 1983 in its MBA program. These students are typically employed full-time and seek the graduate degree to advance their career, improve their skills or currency in accounting, achieve CPA exam eligibility, or for personal fulfillment.

The third type of student will be an international student. This student will either already be at Washburn and will transition from our undergraduate program or will enroll in the Washburn MAcc program with a college degree earned at another institution. It is expected that most of these students will come from international universities with which Washburn has established relationships.

Through its AACSB accredited MBA program, Washburn University has considerable experience in the screening and management of the admission process. Existing procedures used in the MBA program will be modified and extended to cover the MAcc program. These include GMAT requirements, GPA requirements, and evaluation of applicant transcripts. Specific requirements will exist for students applying who already have a college degree and those students transferring into the program from within the University as part of the planned 3+2 option.

**b) Curriculum of the Proposed Program.** Program proposals will describe the curriculum of the proposed program. The curriculum of the proposed program shall be judged on the basis of the following criteria:

**(1) What is the curriculum of the proposed program?**

The curriculum will include a balance of advanced accounting coursework (audit, tax, financial accounting, cost, information systems, etc.) and coursework focused on molding an ethical professional who will continue to learn and develop in a global competitive market. The curriculum includes courses in research, accounting theory, current contemporary issues, economics and law. Students will have additional optionality to take elective courses from those courses offered in the existing MBA program (including courses on mergers and acquisitions, portfolio management and other topics). Internships will be offered but not required. Given many MAcc students will already be employed, an internship requirement would be impractical.

Specific curriculum requirements are listed in Appendix A.

**c) Program Faculty.** Program proposals shall establish clearly the requirements, costs and quality of the faculty for the program.

**(1) What is the quality of the faculty?**

All faculty teaching in the MAcc program will be experienced academically or professionally qualified professors or lecturers as determined by the School's Faculty Scholarly Activity Policy. All MAcc faculty have previous experience teaching in a AACSB accredited BBA program. The addition of new faculty is expected to be minimal, as only one new tenure-track position is needed.

Faculty Vitae, including rank, specializations, core and non-core courses taught, and instructional/scholarly accomplishments are included below.

**(2) How many graduate assistants will serve the program?**

No graduate assistants are currently expected to serve the program.

**d) Academic Support.** Program proposals shall clearly establish the requirements, costs and quality of the academic support services for the program.



**(1) What are the academic support services for this program?**

All MAcc students will be supported by existing School facilities, equipment, and staff. The School of Business is located on the Washburn campus on the first floor of Henderson Learning Center. Student access to information technology resources, library resources and other support is also available on campus and remotely. Individual student advising will be done by existing accounting faculty members.

**(2) What new library materials and other forms of academic support are required beyond normal additions?**

MAcc students will have access to library materials currently available in the Washburn Mabee Library and the Washburn Law School Library located on campus and remotely and to the FASB codification to which the School subscribes. No additional library resources are anticipated to be needed.

**(3) What new supporting staff will be required beyond normal additions?**

Administrative assistance of less than one full-time equivalent person will be required.

**e) Facilities and Equipment.** Program proposals shall establish clearly the requirements, costs and quality of the facilities and equipment for the program.

**(1) What are the anticipated facilities requirements (existing, renovated or new)?**

No new facilities will be required.

The School completed a renovation of a portion of the Henderson Learning Center in 2006 which included creation of more viable classroom space and addition of a Finance Lab/Technology center. An additional section of the Henderson Learning Center will undergo a similar renovation in the near future. The School is currently in the process of raising the funds for the project.

**(2) What new equipment will be required beyond normal additions?**

None are anticipated.

**f) Program Review, Assessment and Accreditation.** Program proposals shall establish clearly the institution's plan to monitor, maintain and enhance the quality and effectiveness of the program.

**(1) What program review process or evaluation methods will be used to review the program?**

As part of Washburn University's Program Review Program, all units in the University will submit prescribed program documentation to the University Program Review Committee. Unit submission and review by the Program Review Committee is done every five years. The School

successfully completed program review in 2012. It is anticipated the MAcc program will be reviewed with the other business programs at the next Program review in 2017.

The MAcc program will also be included in the next AACSB-International review scheduled for 2016.

(2) What student learning outcomes measures will be used to assess the program's effectiveness?

The Master of Accountancy program will be evaluated regularly to provide an overview of the accomplishments of program outcomes as well as to evaluate program progress. Data will be accumulated to provide analysis of instructional expenditures, student credit hour production, accounting major and MAcc graduation statistics, and faculty workloads.

Student learning outcomes assessment is a required and significant part of the external AACSB accreditation process for business schools. Accreditation standards require annual measurement and reporting of student learning outcomes for specific program goals. The School of Business' assessment procedure for each academic program involves the following steps:

- a. Develop and document formal program goals, with input from faculty and the curriculum group responsible for the program, input from external stakeholders and likely recruiters of the graduates of the program.
- b. Develop and document specific course goals for each course, such that goal achievement contributes to and collectively assures accomplishment of established program goals.
- c. Administer instruments in order to evaluate established learning outcomes.
- d. Use results of assessment to evaluate achieved outcomes against established goals and report to faculty for consideration of possible improvements in content and delivery, and to identify necessary adjustments in the assessment measures and instrument. Report results and changes in curriculum and assessment process to the Dean and document the results and changes annually grouped into five-year reports to AACSB and for institutional program review.

Preliminary learning objectives for the proposed Master of Accountancy program are as follows:

Upon completion of the MAcc student will be able to:

1. Prepare analytical review of complex business and accounting topics from both theory and practice
2. Write clearly, effectively and efficiently in an accounting context
3. Orally communicate ideas clearly and effectively
4. Demonstrate an appropriate understanding of relevant technology and be able to apply technology to resolve accounting issues
5. Demonstrate an understanding of the professional behaviors, regulatory standard setting mechanisms and ethical responsibilities relevant to clients, to markets and to society as a whole.
6. Demonstrate proficiency in technical topics commonly covered on professional certification examination such as the CPA, CMA, and CIA examinations.

Assessment will be performed using course imbedded assessment. Specific Student Learning Objectives, methodologies, and the courses identified for imbedding are detailed in Appendix B-1 and B-2.

**(3)** What are the institution's plans regarding program accreditation?

The Washburn University School of Business is accredited by the AACSB and was last re-accredited in 2011. The School is required to submit information to AACSB every five years and be subject to a maintenance review process by the AACSB. It is anticipated the MAcc program will be subject to the next AACSB maintenance review and accreditation process in 2016.

Appendix A

Master of Accountancy Degree [MAcc]

30 total hours required

Required  
Courses

AC 621	Advanced Financial Accounting	}	All of these seven required
AC 624	Tax for Business Entities		
AC 627	Advanced Managerial Accounting		
AC 629	Accounting Research Seminar		
AC 630	Advanced Accounting Information Systems		
AC 639	Accounting Theory and Ethics		
EC 952	Managerial Economics		

AC 626	Contemporary Issues in Accounting	}	One of these three required
AC 625	Advanced Auditing		
AC 427/AC 628	Governmental and Not for Profit (graduate/undergraduate crossover)		

Elective  
Courses

Two courses from the following:  
One additional accounting course from above  
BU 416/616 Commercial Transactions (undergraduate/graduate crossover)  
AC 699 Internship in Accounting  
One additional accounting course from above.  
MBA Courses (excluding BU 954 and any law courses included the MBA curriculum.)

Appendix B-1

Washburn University  
 School of Business  
 Master of Accountancy

Student Learning Outcome		Required Courses						
Upon Completion of the MAcc program students will be able to:		AC621	AC624	AC627	AC629	AC630	AC639	EC952
1	Prepare analytical review of complex business and accounting topics from theory and practice	T/L A	T/L A	T/L A		T/L		T/L A
2	Write clearly, effectively and efficiently in an accounting context	T/L	T/L		T/L A		T/L A	
3	Orally communicate financial and accounting ideas clearly and effectively						T/L A	T/L A
4	Demonstrate an appropriate understanding of relevant technology and be able to apply technology to resolve accounting issues		T/L	T/L	T/L A	T/L A	T/L	
5	Demonstrate an understanding of the professional behaviors, regulatory standard setting mechanisms and ethical responsibilities relevant to clients, to markets and to society as a whole	T/L A	T/L	T/L	T/L	T/L	T/L A	
6	Demonstrate an understanding of the professional behaviors, regulatory standard setting mechanisms and ethical responsibilities relevant to clients, to markets and to society as a whole	T/L A	T/L A	T/L A	T/L A	T/L A	T/L A	T/L A

A = Assessed in the context of this course

T/L = At the graduate level, either teaching or honing abilities in the specified area to enhance learning

## Appendix B-2

	Course embedded assessment*	Methodology			Frequency of assessment: Within each course when taken, except where otherwise indicated.			
		AC621	AC624	AC627	AC629	AC630	AC639	EC952
1	Prepare analytical review of complex business and accounting topics from theory and practice	Evaluation of case analysis and problem solutions	Evaluation of case analysis and problem solutions	Evaluation of case analysis and problem solutions				Evaluation of case analysis and problem solutions
2	Write clearly, effectively and efficiently in an accounting context					Evaluation of written compositions and memorandums	Evaluation of written compositions and memorandums	
3	Orally communicate financial and accounting ideas clearly and effectively						Evaluation of individual and group oral presentation skills and use of media	Evaluation of individual and group oral presentation skills and use of media
4	Demonstrate and appropriate understanding of relevant technology and be able to apply technology to resolve accounting issues		Evaluation of performance on technology projects and cases		Evaluation of performance on technology projects and cases			
5	Demonstrate an understanding of the professional behaviors, regulatory standard setting mechanisms and ethical responsibilities relevant to clients, to markets and to society as a whole	Throughout assignments and course work, where appropriate, evaluate presentation of solutions in the appropriate professional, regulatory and/or ethical constructs and contexts. Every course will address and evaluate an element or elements of this outcome.						
6	Develop proficiency in technical topics commonly covered on professional certification examination such as the CPA, CMA, and CIA examinations	Successful completion of the program						

\*All assessment processes will be evaluated according to accepted rubrics or other models adopted by the program faculty. Sample work from a subset of students for each outcome will be available for review by graduate accounting faculty, the dean, or for other reviewing entities or accrediting bodies.

**The Washburn University Masters in Accountancy (MAcc) program provides high quality graduate accounting education. Supported by research and service activities, the program provides an individualized student-focused curriculum, connecting with the business community.**

The program:

- Offers a student-centered graduate accounting degree program for students drawn primarily from the Northeast Kansas region. The program will prepare students for career success, professional certification, and life-long learning;
- Creates and applies research that enhances classroom teaching, assists accounting professional development, and advances knowledge in accounting;
- Fosters integrity, mutual respect, and ethical behavior as requisites to accounting practice; Connect with the business community by focusing on both the traditional student and the working professional. The program facilitates internships and other collaborative business partnerships.
- Provides curriculum optionality to students with varied accounting course offerings and multiple elective MBA course choices.
- Expands student career optionality to include accounting and financial services.

## Requirements for Admission to the Washburn MAcc program

Students seeking a Washburn MAcc have two options when seeking admission to and eventual completion of the degree.

**Option #1: Integrated 3+2 Program:** The Integrated 3+2 Washburn MAcc program is designed for students currently pursuing an undergraduate degree in accounting at Washburn. Students majoring in accounting may apply and be accepted to the program during their junior year at Washburn. Upon acceptance, students may begin taking graduate courses during their senior year at Washburn. A MAcc degree and a Bachelor's degree in Business Administration (BBA) are awarded simultaneously upon completion of all requirements of the Washburn MAcc and BBA. No GMAT is required for students pursuing a MAcc under the Integrated 3+2 option. Applicants seeking admission to the Integrated 3+2 Washburn MAcc program must meet the following requirements for automatic admission.

Senior standing as defined by Washburn University

An undergraduate GPA of 3.0 (2.75 by exception with consent of accounting faculty)

Completion of AC224, AC225, AC321, AC322, AC325, and AC330 with a GPA of 2.8 or higher in these courses.

**Option #2: Traditional MAcc Program:** The Traditional Washburn MAcc program is designed with the working professional in mind and allows the student to complete the program in 2-3 years by attending classes primarily offered in the evening. Applicants who have completed an undergraduate degree in accounting from an accredited college or university may apply for admission to the Washburn MAcc by completing an application for admission, submitting official copies of all college transcripts, and submission of official GMAT scores. Applicants who do not have an accounting degree from an accredited university may apply and be accepted if they meet all other admission requirements and have successfully completed the equivalent of the following Washburn undergraduate coursework:

AC224 Financial Accounting

AC225 Managerial Accounting

AC321 Intermediate Financial Accounting I

AC322 Intermediate Financial Accounting II

AC325 Cost Accounting

AC330 Accounting Systems

AC423 Federal Taxation – Individuals

AC425 Auditing

A GMAT score of 500 and an undergraduate GPA of 3.0 are acceptable for automatic admission to the MAcc program if all required undergraduate coursework has been successfully completed. A student with a GMAT score of 450 and an undergraduate GPA of 2.75 may be admitted by exception with consent of accounting faculty. International students entering Washburn for the first time for the MAcc will be required to achieve a score of 80 or above on the TOEFL iBT exam with balanced sub-scores or meet other English proficiency requirements as described in the Washburn University catalog.



Master of Accountancy  
Pro Forma Class Schedule

Fall		Spring		Summer	
Offered each fall semester		Offered each spring semester		Offered each summer	
AC 624	Tax for Business Entities	AC621	Advanced Financial Accounting	EC952	Managerial Economics
AC627	Advanced Managerial Accounting	AC630	Advanced Accounting Information Systems	BU616	Commercial Transactions*
AC629	Accounting Research Seminar	AC639	Accounting Theory and Ethics		
EC952	Managerial Economics				
Offered alternating semesters					
AC625	Advanced Auditing	AC428	Governmental and Not for Profit Accounting		
AC626	Contemporary Issues in Accounting	BU616	Commercial Transactions*		

All courses in the MAcc program will be offered in the evening to accommodate working students.

\*Other elective courses in the MBA program will be offered according to the MBA schedule.

Master of Accountancy Degree (MAcc)  
 Course Prerequisites

AC621	Advanced Financial Accounting	Admission to the program*
AC624	Tax for Business Entities	Admission to the program*
AC627	Advanced Managerial Accounting	Admission to the program*
AC629	Accounting Research Seminar	Admission to the program*
AC630	Advanced Accounting Information Systems	Admission to the program*
AC639	Accounting Theory and Ethics	AC629 Accounting Research Seminar
AC626	Contemporary Issues in Accounting	Admission to the program*
AC625	Advanced Auditing	Admission to the program*
AC628	Governmental and Not for Profit	Admission to the program*
BU416/616	Commercial Transactions	BU 315 Legal Environment of Business
AC699	Internship in Accounting	Consent
EC952	Managerial Economics	EC 200, Principles of Microeconomics and EC 201 Principles of Macroeconomics or EC 925 Economic Environment (or equivalents)

\*See admission requirements

Proposed Learning Objectives for the Master of Accountancy Program:

Upon completion of the MAcc student will be able to:

1. Prepare analytical review of complex business and accounting topics from both theory and practice
2. Write clearly, effectively and efficiently in an accounting context
3. Orally Communicate ideas clearly and effectively
4. Demonstrate an appropriate understanding of relevant technology and be able apply technology to resolve accounting issues.
5. Demonstrate an understanding of the professional behaviors, regulatory standard setting mechanisms and ethical responsibilities relevant to clients, to markets and to society as a whole.
6. Demonstrate proficiency in technical topics commonly covered on professional certification examinations such as the CPA, CMA, and CIA examinations.

Assessment process for the above outcomes will be course imbedded with the processes for assessment being agreed to by the accounting faculty and carried out in the graduate accounting courses as indicated in the table Appendix B-1 and B-2.

IMPLEMENTATION YEAR FY 2014

Fiscal Summary for Proposed Academic Programs

Institution: Washburn University Proposed Program: Master of Accountancy

<b>Part I. Anticipated Enrollment</b>	Implementation Year		Year 2		Year 3	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
A. Full-time, Part-time Headcount:	15	5	20	7	30	10
B. Total SCH taken by all students in program	405		543		810	
<b>Part II. Program Cost Projection</b>						
A. In <u>implementation</u> year one, list all identifiable General Use costs to the academic unit(s) and how they will be funded. In subsequent years, please include only the additional amount budgeted.						
	Fall, Implementation Year		Year 2		Year 3	
<u>Costs:</u>						
Salaries	\$150,000		0		0	
OOE	\$5,000		\$5,000		\$5,000	
Total	\$155,000		\$5,000		\$5,000	

Indicate source and amount of funds if other than internal reallocation:

MAcc Survey Summary (Q1-3)

Class 1(9) Class 2(19) Class 3(18) Class 4(32) Class 5(2) Total(80) Percentage

	Class 1(9)	Class 2(19)	Class 3(18)	Class 4(32)	Class 5(2)	Total(80)	Percentage
1) Please indicate each of the following statements which closely match your status relative to graduate study in accounting. (please check all that apply).							
a. I definitely intend to pursue graduate education in accounting within the	2	7	4	6	0	19	23.8
b. I am considering graduate education in accounting in my future.	6	8	10	21	2	47	58.8
c. I am currently enrolled in a graduate program in accounting.	1	0	1	1	0	3	3.8
d. I have a masters degree in another field.	0	0	0	0	0	0	0
e. I am not interested in graduate education in accounting.	0	4	3	4	0	11	13.6
2) Please indicate your areas of interest if pursuing a graduate degree in accounting (please check all that apply).							
a. Audit and fraud examination.	3	10	12	14	2	41	51.3
b. Cost and managerial accounting.	3	9	7	8	1	28	35
c. Financial accounting.	5	9	10	13	1	38	47.5
d. Governmental accounting.	1	2	4	8	0	15	18.8
e. Accounting systems.	1	4	3	3	0	11	13.8
f. Taxation.	4	10	11	17	0	42	52.5
g. International accounting.	4	5	3	4	1	17	21.2
h. Finance (derivatives etc.)	2	5	4	9	0	20	25
i. Other (specify) -----	0	2	0	2	0	4	5
3) If a graduate degree in accounting were available from Washburn University, would you prefer to enroll in:							
a. Full time study for one year.	5	11	9	10	0	35	43.8
b. Part-time study for two years.	3	3	9	21	2	38	47.5
c. Part-time study for longer than two years.	1	3	1	0	0	5	6.2
d. Other (specify) -----	0	1	0	1	0	2	2.5

MAcc Survey Summary (Q1 - Q6)

Class 1(9) Class 2(19) Class 3(18) Class 4(32) Class 5(2) Total(80) Percentage

4) The schedule and/or mode of delivery most appropriate to your needs would be

(check all that apply):

a. Online part-time (3-6 hours per semester).	1	6	6	11	1	25	31.3
b. Online fulltime (12-15 hours per semester).	1	5	2	2	0	10	12.5
c. Traditional fall/spring semesters - daytime.	4	6	8	5	0	23	28.8
d. Traditional fall/spring semesters - evening (course meets one night per w	3	6	7	15	1	33	41.3
e. Traditional fall/spring semesters - evening (course meets two nights per w	3	6	7	24	1	41	51.3
f. Short term courses (e.g. five weeks in duration).	0	3	4	9	0	16	20
g. Summer sessions.	1	5	6	11	1	24	30
h. Weekends.	0	0	6	7	0	13	16.3
i. Other (specify) -----	0	1	0	1	0	2	2.5

5) Are you planning on pursuing a (non-accounting focused) MBA at Washburn University in the next five years?

a. Yes.	0	0	2	2	0	4	5
b. No.	6	10	8	17	1	42	52.5
c. Maybe.	3	9	8	13	1	34	42.5

6) If you answered "yes" or "maybe" to question 5) above, how would you describe your interest in taking a graduate level accounting course as an elective in the non-accounting focused MBA program?

a. very interested.	1	3	4	5	0	13	16.3
b. possibly interested.	4	6	6	11	1	28	35
c. not interested.	0	0	0	2	0	2	2.5

# MAcc Syllabi

## **Advanced Financial Accounting AC 621 Course Syllabus**

**Instructor:** Multiple faculty have appropriate academic and professional qualifications to teach this course.

Office:  
Phone:  
E-mail:  
Office Hours:  
Meeting time:

**Required Materials:** *Advanced Accounting*, 10<sup>th</sup> edition; Hoyle, Schaefer and Douppnik. *Intermediate Accounting*, 13<sup>th</sup> edition; Keiso, Weygandt and Warfield (tentatively Chapter 19 only).

**Prerequisites:** Admission to the Washburn MAcc program and completion of specified accounting prerequisites.

**Course Description:** Washburn Accounting concepts and procedures related to business combinations - domestic and foreign, foreign currency transactions, partnerships, and inter-period income tax allocation.

### **Learning Outcomes**

After completing AC621, a student will be able to:

1. Measure, record and report the financial impact of mergers and acquisitions.
2. Prepare consolidated working papers for business acquisitions
3. Prepare consolidated financial statements resulting from acquisitions, including the effect of foreign subsidiary acquisitions.
4. Measure, record and report the financial impact of foreign import and export transactions.
5. Account for and report the financial effect of the formation, results of operations and dissolution of partnerships.
6. Identify differences between pretax financial income and taxable income.
7. Describe the presentation of deferred income taxes in financial statements.

### **Course Objectives**

1. Development of a working understanding of consolidated and multinational financial accounting and the underlying concepts and methods of financial statement presentation.
2. Development of students' ability to read, understand, interpret, and use financial accounting information for partnerships and corporations.
3. Development of students' problem solving skills.
4. Development of students' communications skills.
5. Understanding the importance of ethical behavior in financial accounting and understanding the role of accounting in society.



## Topic Outline

Topic Coverage, Chapters 1 – 6, 9, 10, 14, and 15 of “Hoyle”, Chapter 19 of “Kieso”.

1. Investments in commons stocks - investor has a passive interest or ability to exert a significant influence on investee’s policies
2. Business combinations - Investments in commons stocks - investor has a controlling interest; includes investments in foreign companies
  - a. Mergers
  - b. Acquisitions resulting in preparation of consolidated financial statements
3. Foreign currency transactions
4. Partnerships
5. Inter-period income tax allocation

**Attendance:** Each student is expected to attend all class sessions. Because such a large percentage of a student’s grade is related to discussion of homework, if a student misses a class, that student must hand in written answers to all assigned homework at the next class. The student may receive credit for the missed day’s assignment depending on the quality of the prepared answers. The instructor may refuse to accept written homework after a student misses two classes. If a student is compelled by necessity to have excessive absences, he or she should discuss the problem with the instructor as soon as possible.

**Disclaimer:** The instructor may deviate from the syllabus on matters of content, grading, and schedule without notice.

**Homework:** Students should read each chapter when it is assigned and complete the homework that is assigned before coming to class. The instructor will inform students which problems they are responsible for. All homework will be discussed in class and instructor may pick up homework and grade. Approximately 20% of a student’s grade will be tied to how well the student is prepared to discuss the assigned homework AND assigned chapter in class.

**Class Participation:** Students are expected to participate in class discussions. Class participation will be a significant factor in determining a course grade.

**Examinations:** Three unit examinations and a final examination will be given during the semester.

**Grading:** The following is summary of the points distribution

	<u>% of Total Grade</u>
Exams	75
Class Assignments and Discussions	20
Ethics Problem	<u>5</u>
Total	100%

The following is a summary of how letter grades will be assigned. Percentages are of total points possible:

A	90%
B	80%
C	70%
D	60%
F	Below 60%

**Make-up Policy:** To be determined by instructor. Pro Forma: A student will be allowed to take an exam after the scheduled time only if permission is given by the instructor **prior to** the scheduled date of the exam. All make up exams will be given during the last week of the semester and may differ from the original exam. Scores on make-up exams will not be curved.

Assignments turned in late will be assessed a penalty of 50% for each week the assignment is late.

*Federal Taxation of Business Entities*  
*AC624*

*Course Syllabus*

**Instructor:** James A. Martin, MPA, CPA  
Henrietta and G.W. Snyder Jr. Professor in Business  
**Office:**  
**Phone:**  
**E-mail:**

**Meeting**

**Time/Place:**

**Office Hours:** Room HC311G

**Required Materials:** *Federal Taxation 2012 Corporations, Partnerships, Estates, and Trusts.* Anderson, Pope, and Kramer; Prentice Hall. TaxAct 1120 and 1165 tax preparation software.

**Optional Materials:** None.

**Prerequisites:** Prerequisite: Admission to the Washburn MAcc program and completion of specified accounting prerequisites.

**Course Description:** Income tax laws, regulations, and procedures pertinent to partnership, corporation, and fiduciary reporting

**Learning Outcomes**

Upon completion of the course, students will be able to:

1. Apply income tax laws, regulations, and procedures that apply to corporations, partnerships, trusts, and estates in real life situations.
2. Demonstrate tax research skills.
3. Communicate technical information in adversarial situations.
4. Apply technology to complete tax compliance requirement.
5. Demonstrate ethical understanding in the context of tax and accounting situations.

**Course Objectives**

1. Development of a working understanding of corporate, partnership, trust, estate, and international tax laws and compliance procedures. .
2. Development of students' ability to read, understand, interpret, and use the tax code, related regulations and rulings for partnerships, corporations trusts, and estates.
3. Development of students' problem solving skills.
4. Development of students' communications skills.
5. Understanding the importance of ethical behavior in tax research and compliance activities.

**Topic Outline**

1. Tax Research.
2. Corporate Formations and Capital Structure.
3. Corporate Income Tax.
4. Corporate Nonliquidating Distributions.
5. Other Corporate Tax Levies.

6. Corporate Liquidating Distributions.
7. Corporate Acquisitions and Reorganizations.
8. Consolidated Tax Returns.
9. Partnership Formation and Operation.
10. Special Partnership Issues.
11. S Corporations
12. Taxation of Trusts; Estates and Gift Tax.

**Attendance:** Each student is expected to attend all class sessions. Because such a large percentage of a student's grade is related to discussion of homework, if a student misses a class, that student must hand in written answers to all assigned homework at the next class. The student may receive credit for the missed day's assignment depending on the quality of the prepared answers. The instructor may refuse to accept written homework after a student misses two classes. If a student is compelled by necessity to have excessive absences, he or she should discuss the problem with the instructor as soon as possible.

**Disclaimer:** The instructor may deviate from the syllabus on matters of content and schedule without notice.

**Homework:** Students should read each chapter when it is assigned and complete the homework that is assigned before coming to class. The instructor will inform students which problems they are responsible for. All homework will be discussed in class and instructor may pick up homework and grade. Approximately 20% of a student's grade will be tied to how well the student is prepared to discuss the assigned homework AND assigned chapter in class.

**Class Participation:** Students are expected to participate in class discussions. Class participation will be a significant factor in determining a course grade.

**Examinations:** Three regular exams and a final exam will be given during the semester. Exams are worth approximately 60% of the student's grade.

Quizzes may be given during the semester.

The instructor reserves the right to give extra credit points.

**Grading:** The following is summary of the points distribution:

	<u>% of Total Grade</u>
Exams	40
Class Assignments and Discussions	20
Research	20
Tax Returns	<u>20</u>
Total	100%

The following is a summary of how letter grades will be assigned. Percentages are of total points possible:

A	90%
B	80%

C	70%
D	60%
F	Below 60%

**Make-up Policy:** A student will be allowed to take an exam after the scheduled time only if permission is given by the instructor prior to the scheduled date of the exam. All make up exams will be given during the last week of the semester and may differ from the original exam. Scores on make up exams will not be curved.

Assignments turned in late will be assessed a penalty of 50% for each week the assignment is late.

No make up quizzes are given.

**Prerequisites:** “It is the responsibility of the student to meet all prerequisite requirements for courses in which the student is enrolled. A student failing to meet prerequisite requirements is subject to administrative withdrawal from the course at any time.”

## **Advanced Auditing AC 625**

### *Course Syllabus*

**Instructor:** Reza Espahbodit, PhD, CPA  
Office:  
Phone:  
E-mail:  
Web:  
Meeting Time:  
Office Hours:

**Required Materials:** *Selected materials placed on electronic course server*, to obtain the materials, click the relevant link on the calendar. Note: The server for information not directly linked to an Internet site password protected in accordance with fair use under the copyright law. You must adhere to all copyright requirements.

*“Contemporary Auditing: Real Issues and Case,”* Knapp, 9<sup>th</sup> edition, Cengage Publishing

Your auditing textbook from a previous auditing class (the author or edition does not matter)

**Prerequisites:** Admission to the Washburn MAcc program and completion of an undergraduate auditing course.

**Course Description:** The primary emphasis in this course will be on understanding the concepts of, and approaches to, auditing & assurance services in a computerized environment; and on developing skills to apply the underlying concepts and approaches to these professional services. The course will also expose you to changes in the audit environment and new approaches to auditing. Finally, the course will help you improve in exercising professional judgment through analysis and discussion of real company cases covering various complex topics in assurance services.

### **Learning Outcomes to be assessed:**

Upon completion of this course you will be able to:

1. Assist in providing assurance services in computer-based systems
2. Use technology to perform assurance services more efficiently and effectively
3. Perform risk analysis through an evaluation of corporate strategies
4. Exercise professional judgment on various complex topics
5. Solve problems, work in teams and learn new materials on your own
6. Communicate with your clients and peers

### **Course Objectives:**

This course will help you develop competence in concepts and methods to provide assurance in computer-based systems and to gain skills in using technology to perform assurance services more efficiently and effectively. You will gain knowledge about changes in the audit environment and new approaches to audit, such as risk analysis through an evaluation of

corporate strategies. The course also will help you improve in exercising professional judgment through analysis and discussion of real company cases covering various complex topics in assurance services. In addition, the course will instill in you problem solving skills, teamwork, and a lifelong learning orientation. Finally, since as accountants you will have to communicate with your clients and peers, you will have the opportunity to practice and enhance your communication skills in this class with several writing assignments.

### **Methods and Philosophy:**

This course is conducted as collaborative discovery learning through a significant amount of Web-based interaction and research. In collaborative discovery learning, learners collaborate in seeking knowledge or principles for solving problems. In this approach to learning, learners recognize pertinent knowledge not because the instructor identifies them, but because it enables learners to make progress solving the problem. Collaborative discovery learning, rather than teacher-directed learning, is appropriate for this course because it prepares students for work environments in which new problems are the norm and in which groups of accounting and auditing professionals work together to solve them. Because of the short life of knowledge, especially in information systems auditing, it is important to help students learn how to find or create knowledge as they need it, rather than to teach them what they need to know now. For example, as companies reengineer their business processes, they are discarding transaction-based audit trails on which almost all of auditing has been based. This change in the environment means that auditors must develop audit approaches that rely on strategies and internal controls, rather than testing individual transactions.

Research on how people learn shows that people learn better when they work through alternative solutions than when they merely absorb a completed solution. Confronting the impasse of a failed alternative prompts one to recognize why that alternative is deficient, which is essential practice for evaluating alternatives later on the job, when the teacher is no longer available. Collaborative learning makes it easy for teams of learners to bring a variety of talents to bear on problems. Because they have different talents and perspectives, team members together can solve problems that they could not solve alone. You will thus be divided into teams of three. One member of the team will act as the monitor and handles the team folder. However, any member may be asked to serve as the spokesperson for the team. Occasionally, I will ask you to brainstorm or interview your teammates on important concepts.

### **Policies and Procedures:**

Attendance and completion of written assignments are considered minimum course requirements for all students. A penalty will be assessed in the final determination of the course grade for unreasonable deficiencies in either or both of these requirements. At the discretion of the instructor, the penalty may be a reduction in letter grade, the assignment of a failing grade, or a grade of incomplete. This penalty assessment policy applies regardless of the performance on written exams or other work.

In addition to attending class and completing written assignments, you are expected to participate in class discussion in a substantive way (see Grading, part 3). This requires that you prepare for class in advance.

When preparing individual assignments, submit only your own original work. Where appropriate, include citations to anyone else’s work you rely on to complete the assignments. The quality and appearance of all completed assignments should be of a caliber suitable for presentation to an employer. The instructor will retain course submissions and exams. No make-up work is allowed without prior consent of the instructor.

You are responsible to participate fully in team activities. Failure to do so will be considered during the assignment of the course grade. All members should review team materials prior to presentation or submission. All members are responsible for documenting team activities, and for providing the instructor with a brief memo at the end of the semester explaining the contributions of every team member (including self) to the team efforts. Contact the instructor if serious problems arise. However, due to the need to learn to work and interact in teams, the instructor is the court of last resort.

**Topic Outline:**

The outline below shows a general plan for topics and activities by session. Deviations from this schedule may become necessary. Detailed descriptions of the topics and activities are placed on the Calendar in Blackboard as adaudxx.pdf files, where xx refers to the week number.

Business Computer Systems
Information System Risks (Risks that are related to computer systems, network, Internet, data integrity)
General and Application Controls (System development, system access controls, system change controls, securing electronic transmissions, system safeguards and recovery plans)
Exam I
Technology Impact on Audit Tools (Electronic working papers, communications, expert systems, electronic sources of information for analytical procedures; applying digital analysis)
Gathering Evidence with CAATs (e.g., ACL, IDEA)
Reengineering of Business Processes and Continuous Assurance
Exam II
Case 1.2: Lehman Brothers Holdings Inc.; Deloitte case: Institutional Investor Company
Case 1.5: NextCard, Inc.; Case 8.2: Parmalat Finanziaria, S. p. A.
Case 1.12: Madoff Securities; Deloitte case: Billy's Beats
Case 2.4: General Motors Company; Case 8.9: Societe Generale
Case 3.7: Foamex International Inc.; Cast 8.14: Tae Kwang Vina
Presentation of term papers
Presentation of term papers



**Examinations:**

There will be two exams, each valued at 100 points for a total of 200 points toward the final grade. Each exam will be cumulative, but will stress the material covered since the last exam. The exams will cover all the required readings, lectures, class discussions, and assignments. They will contain both multiple choice and short, essay type questions. A portion of each essay's grade will be based on writing skills.

Make-up exams will be allowed only for a valid excuse and the course instructor determines the validity of the excuse. No make-up exam will be given unless prior arrangements have been made with the course instructor.

**Grading:** In addition to the two exams, your grade will be affected by your performance in the following areas:

1. **Writing Assignments**

Most of the assignments are on Blackboard. Writing assignments are worth a total of 200 points toward the final grade, 100 points for individual and 100 points for team assignments. All assignments must be prepared using a word processor and other computer aids, such as a spreadsheet or a graphics program. Twenty percent of each assignment's grade will be based on writing, presentation and creative skills.

Note that the assignments are tentative until the week before the class. I will try to notify you via Blackboard of any major last-minute changes. However, it is your responsibility to check the Blackboard routinely for any changes.

2. **Team Presentations/Debates**

Teams will be randomly asked to present their case analysis to the class. In addition, during some class periods, one team will debate another on a topic assigned. The debate rules are as follows.

Each team will make a 10-minute presentation to support its position. Use of overheads or slides is encouraged. Materials used for presentation should be emailed to me a day before the presentation. This will allow me to post the materials on Blackboard.

A five-minute break will be taken while teams form a rebuttal. Each team will then have two minutes for the presentation. You should discuss both positives and flaws to enhance the learning process. But, make sure you are not personal in your comments about real or perceived flaws. That is, concentrate on the work or the ideas in the work, and not on the person(s).

Questions will be taken from the class and the instructor (no more than five) to be answered in no more than two minutes each.

Team presentations/debates are worth 100 points. Each member of the team must participate in a meaningful way.

3. **Participation in Class Discussions and Debates**

Participate in class and team discussions by commenting on others' work for the purpose of helping to improve it. This kind of participation may be uncomfortable at first because

undergraduate classes may not have featured much of this kind of participation. Imagine yourself in a work setting in which your organization's survival (and hence your continued employment there) depends on your team improving its products or services substantially. No improvement will be possible if everyone is bashful and refrains from commenting on the work. Intel's name for the process of vetting ideas by challenging them is constructive confrontation. In this process, poking holes and finding weaknesses is a way of testing ideas while they are still ideas. Thus, when you are asked to defend an idea, the challenge is not an indication that the idea is a poor one but that the questioner is bestowing a gift – an attitude of honesty about the idea for the purpose of exploring and testing it. This linguistic ritual may seem threatening at first, but it can be a very powerful way to learn.

You are just as responsible for discussing others' ideas in class as you are for presenting your own. This is a substantial commitment for people not accustomed to behaving this way, but learning to do so is likely to enable you to be much more successful, in this class and in your career. Here are some productive ways we can pose comments:

1. "I believe this assurance procedure would give better evidence for the assurance objective if . . . because . . ." Focusing on the work or the ideas in the work will let us avoid hurting someone's feelings unintentionally.
2. "What would this audit procedure detect in the following situation? ..." Here, we are running a thought experiment, imaging whether an audit procedure would or would not be successful in a given circumstance.

This kind of critiquing is not a matter of things not being right in their current state but "it is a matter of pointing out on what kinds of assumptions, what kinds of familiar, unchallenged, unconsidered modes of thought the practices that we accept rest...Criticism is a matter of flushing out that thought and trying to change it: to show that things are not as self-evident as one believed, to see that what is accepted as self-evident will no longer be accepted as such" (Foucault, M.1988, Practicing criticism (trans. A. Sheridan et al.). In L. D. Kritzman, ed., Politics, Philosophy, Culture: Interviews and Other Writings, 1977-1984, 154-155. New York: Routledge).

Participation is worth 100 points.

### **Miscellaneous Items:**

#### **1. Useful Journals**

The following journals might be useful as reference sources: Journal of Systems Management; Journal of Information Systems; Journal of Accountancy; CPA Journal; and Internal Auditor.

#### **2. Glossary:**

There are many terms used in the course that may be new to you. TechEncyclopedia at <http://www.techweb.com/encyclopedia> is an encyclopedia of computing definitions. You can enter a term to find the definition. Merriam-Webster dictionary is also available online at <http://www.m-w.com>.

**3. Internet Shorthand and Etiquettes:**

There are shorthand ways to indicate common phrases and emotions on the Internet. NetLingo at <http://www.NetLingo.com> has a chart of web-talk shorthands and pointers on net etiquettes.

**4. Professional and Career Matters:**

For links to sites relevant to professional certifications and assurances in computer-based systems, see Professional and Career Matters on Blackboard.

**Contemporary Accounting Issues**  
**AC626**  
**Course Syllabus**

**Instructor:** Multiple faculty have appropriate academic and professional qualifications to teach this course.

Office:  
Phone:  
E-mail:  
Office Hours:  
Meeting Time:

**Required Materials:** FASB and IFRS Accounting Standard Codification, SAS Manual, Statement of Financial Accounting Concepts, outside reading materials to be determined by instructor.

**Prerequisites:** Admission to the Washburn MAcc program and completion of specified accounting prerequisites.

**Course Description:** This course covers on current and emerging accounting issues, and recently issued or evolving accounting standards. Coverage includes both theoretical and accounting practice perspectives. Specific topics vary by semester.

**Learning Outcomes:**

Upon completion of this students will be able to:

1. Analyze accounting issues, recently issued or evolving standards under consideration.
2. Demonstrate effective business communication and presentation skills, both orally and in writing
3. Identify and analyze the ethical implications of proposals for accounting standards and other accounting issues.

**Course Objectives:**

1. Develop an understanding the current U.S. GAAP and related international accounting standards.
2. Critique accounting practices.
3. Identify and discuss ethical issues in an accounting
4. Communicate accounting research both orally and in writing.

**Topic Outline**

1. Emerging issues related to accounting standard setting and accounting practice
2. Assets Retirement Obligations
3. Intangible Accounting
4. Fair Value Measurement
5. Derivatives
6. Leases
7. Revenue Recognition

**Grading:**

Projects:	40%
Two Exams	40%
Homework	15%
Attendance/Participation	5%

**Advanced Managerial Accounting**  
**AC 627**  
**Course Syllabus**

**Instructor:** Multiple faculty with appropriate academic and professional credentials to teach this Course

Office:

Phone:

E-mail:

Office Hours:

Meeting Time:

**Required** An Advanced Management textbook

**Materials:** Selected journal articles  
Selected Cases – Not yet identified

**Prerequisites:** Admission to the Washburn MAcc program and completion of specified accounting prerequisites.

**Course Description:** This course is designed to address various topics in advanced management accounting. Primary topics relate to corporate governance and accounting support for management decision making in multiple areas. The course also expands on skills in reading, writing, and comprehending academic papers in the advanced management accounting area.

**Learning Outcomes to be Assessed:**

Upon completion of this students will be able to:

1. Demonstrate effective business communication and presentation skills, both orally and in written correspondence.
2. Analyze accounting practices for effective decision-making.
3. Identify if an organization is “ethical” and describe how employees might chart a smart course of action when unethical behavior is observed or suspected.

**Potential Topic Outline:**

1. Earnings management
2. Budgeting
3. Compensation
4. Nonfinancial performance measures {Balanced Score Card}
5. Employee stock option plans
6. Sticky costs
7. Transfer pricing particularly multi-nationally

Grade Determination:

**Grading:**

Paper presentations	10 %
Weekly Paper summary and critique	30 %

Term paper I	30 %
Term paper II	30 %

### Term papers

Students are expected to write two papers during the semester. The topics for term papers will be approved by the instructor. A student may continue a topic from Term paper I into Term paper II for term paper I provided prior permission is obtained from the instructor. Students must prepare a proposal for each term paper, that is no more than one page long, describing the subject and identifying 6 sources (academic papers).

A minimum of 5 background papers must be used in developing the term papers. The selected background papers will be approved by the instructor. The term papers should provide introduction, a summary and critique of each of the selected 5 papers and a brief suggestion for future research. Background papers **must** be selected from journals.

**AC 628 Governmental and Not for Profit Accounting**  
**AC 427/AC 628**  
**Course Syllabus**

**Instructor:** Multiple faculty have appropriate academic and professional qualifications to teach this course.

Office:

Contact Information:

Course Web site:

Office Hours:

Meeting Time:

**Required Materials:** Michael H. Granof, Saleha B. Khumawala, 5<sup>th</sup> edition, *Government and Not-For-Profit Accounting: Concepts & Practices*. Wiley, 2011 or later editions when available. Access to appropriate software as available in PC lab in HC 108.

*Other equivalent text choices might include latest edition of Freeman & Sholders Governmental and Nonprofit Accounting: Theory and Practice or Accounting for Governmental and Nonprofit Entities, Prentice Hall; or latest edition of Wilson, Reck & Kattelus, Accounting for Governmental and Nonprofit Entities, McGraw Hill.*

**Optional Materials:** Gleim/Flescher, CPA Review Questions for Financial Section at the instructor's discretion.

**Prerequisites:** AC224 Financial Accounting; AC225 Managerial Accounting; BU 250 Management Information Systems all with a grade of C or better

For graduate credit - admission to Master of Accountancy program or consent. [Prerequisites also include satisfactory completion of all prerequisites to courses]

**Course Description:** Methods and procedures used in fund accounting with emphasis on state and local governmental units and not-for-profit organizations. Cross listed with AC427.

**Course Objectives and Student Outcomes:**

**At the completion of this course students should be able to:**

1. Identify and explain the source of accounting standards and differences in the operating environment for Government & Not for Profit entities;
2. Explain and apply basic concepts in budgetary accounting and government finance.
3. Explain and apply the State & Local Government dual reporting model. This includes funds used, required reports, basis of reporting, and how to make entries. This also includes comparing and contrasting the SLG and the business accounting model.
4. Synthesize and summarize the basic issues and problems in financial reporting for Not for Profit entities including required financial statement formats and auditing issues.
5. Apply critical thinking and professional writing skills in synthesizing, assessing, and evaluating key issues in governmental or not for profit financial statements, audit reports, current events, and cases including ethical issues.



6. Analyze, evaluate, and contrast the performance of two state and local government entities in a professional report and presentation.

**Learning outcomes to be assessed:**

1. Ability to identify the funds affected and make entries in state and local governmental funds.
2. Ability to answer multiple choice type questions similar to those on licensing examinations.
3. Ability to discuss issues in the fund accounting environment in a written format.
4. Ability to complete and structure a major financial analysis project.

**Topical Outline:**

State and local governments (SLG's) have very detailed fund structures and financial reports. Not for profits (NFP's) use accounting principles that overlap with those of state and local governments and business entities as covered in other accounting coursework.

Two to three exams will focus on the more detailed SLG environment with one testing unit on NFP's plus auditing issues that cover both types of entities. This level of coverage corresponds with the amount of coverage available in leading textbooks on this topic.

**OUTLINE ---**

1. Why the governmental and not for profit environment causes a different reporting model than for business organizations
2. The basics of fund accounting: Fund types used, basis and focus of financial statements, overview of financial statements including the dual reporting model.
3. The importance of the budgeting. Recording and reporting on budget information.
4. More specific coverage of revenue recognition issues in governmental type funds.
5. More specific coverage of expenditure recognition issues in governmental type funds.
6. Specifics of accounting for capital projects and debt service funds.
7. Reporting long term assets and liabilities on the government wide statements.
8. Accounting and reporting issues for proprietary type funds.
9. Accounting and reporting issues for Fiduciary and Permanent type funds.
10. The Overall Reporting Entity and Financial Analysis
11. Accounting for Not for Profit Entities including
  - a. Colleges,
  - b. Hospitals,
  - c. Voluntary Health and Welfare Organizations.
  - d. Other Not for Profit Entities.
12. Auditing Issues in State and Local Governments and Not for Profit Entities.

**Attendance and homework policy:**

1. Each student is expected to attend each class session.
2. Homework is a measure of how often the student prepares and attends the class.
3. Homework is graded for a reasonable, professional attempt on the material rather than perfection.
4. Late homework typically is generally not accepted, but students may think ahead and turn in homework at the prior class period if they have a known, unavoidable conflict. If students miss only one or two classes for emergencies or health issues it should not significantly impact the grade in the course. Longer absences should be discussed with the instructor.
5. Upper level and graduate accounting class time requires the student's full attention. Cell phones use is not acceptable during the class period, not even silent reading of messages or texting. All pagers and phones should be off and put away during class. It is preferable to use a separate calculator for class purposes to avoid distractions.
6. It is the student's responsibility to find out about changes to the class syllabus or class schedule that may occur during an absence.
7. Individual instructors assigned to the class will determine whether homework collection is random or during every class meeting.

**Class participation:**

1. Students are expected to have read written assignments and to have made a reasonable, professional attempt at completion of homework assignments which will allow them to make a meaningful contribution to the classroom discussion. Students are expected to ask and respond to questions about the assignments and new material being covered during the class.
2. Points may be assigned for participation in group activities during class.
3. Random quizzes may be used to assess class preparation.
4. Ability to meet deadlines is an important accounting skill. Students are to complete homework and projects by the due date as announced in class or on the syllabus. Absences for university sponsored events should be planned in advanced so that students can submit work early rather than late.

**Examinations:**

Exams will include a mix of problem scenarios, factual (objectively graded), short answer/definition type items, and essay material. There will typically be 3 to 4 exams each term. Some exams will be of a comprehensive nature.

**Special Projects:**

The class will include one or more case type writing assignments and a major analysis project which requires students to use the Comprehensive Annual Financial Report of two government entities in order to computed and discuss key differences in financial condition.

### **Grading:**

Grades will be a function of performance on exams, regular completion of daily homework and writing assignments, and performance on a financial analysis project/paper. The distribution of points will be approximately as follows:

Tests:	300 to 400 points
Daily work including quizzes if any :	100 to 150 points
Major analysis paper:	100 points

Overall 500 to 650 points.

Grades will be assigned as:

A (90-100% of available points);

B (80-89.99%);

C (70- 79.99%);

D (60-69.99%)

F (Less than 60%)

*While this course can be taken for undergraduate or graduate credit, the decision on whether to take the class for graduate vs. undergraduate credit must be made at the beginning of the term and cannot be changed based on grades earned.*

### **Grading differences for Undergraduate/Graduate students:**

Graduate students will do all the same work as undergraduate plus one or more additional projects which may take up to 8 hours outside class time to complete. The project or projects will involve applying the course concepts to real world events and/or analyzing recent pronouncements of the authoritative accounting standards setting bodies. Other than the additional projects, other work will be graded on the same scale but with graduate students expected to be performing in the B or better range.

Example projects follow:

**Additional Project Addenda for Graduate Students:** The purpose of the additional project or projects is to show graduate level critical thinking skills and ability to summarize succinctly in professional language. 20 pts each

1) Collect 7 newspaper (or internet) clippings that illustrate State and Local Governments issues relevant to the class. These should be news items, not research papers. Write 2 or 3 sentences about each one saying what the news item illustrated from the class. The total size of what you turn in would be about 1-2 pages total for the explanation about the 7 items plus a printout of either a copy of at least one page of the article reviewed in an appendix or a hyperlink to where the item is on the internet. This will be much less burdensome if you collect one or two a week instead of doing them all just before the due date.

2) Use RIA Checkpoint, similar library database, or the GASB's homepage to find out about four recently issued GASB Statements – can do very last four or any of the 10 most recent. State in your own common sense language what the new statement seems to be about and what

impact it is likely to have on practice. (*For example, how would this change what is already in the text, does it only apply to very specialized issues, etc.* DO NOT just quote words in the official SUMMARY of the statement.) From one or more of these statements construct FOUR multiple choice questions about the content of these statements with the correct answer marked, sensible distracting wrong answers, and an explanation of where the correct answer is highlighted in the GASB statement (what paragraph/section number). Project turned in should start with the Number & Name of each the four GASB Statements being reviewed and your brief explanation for each . Appendix should include multiple choice questions. This will be much less burdensome if you read and work on one GASB statement a week instead of doing them all just before they are due.

**Make-up Policy:** Instructors assigned to the class will specify details of their make-up policy in their detailed class syllabi. A typical policy is for students to be allowed to make up one regular exam during the term if they are sick or have an unavoidable conflict such as death in the family or other issue as approved by the instructor. Students should make every effort to contact the instructor before the exam to make sure their issue qualifies as a legitimate reason for a make-up exam. Instructor will announce in their syllabus any restrictions on when the makeup will be scheduled.

## Accounting Research Seminar AC 629

### *Course Syllabus*

**Instructor:** Coordinating professor to be determined

This course is to be taught by a team of accounting professors – one from various areas of accounting: Cost, Tax, and Financial

Office:

Phone:

E-mail:

Course Web page:

Office Hours

Meeting Time

**Required Materials:** Materials include a statistical analysis text. A series of outside readings from each professor related to research in their area of expertise. Access to SPAA and a PC or notebook computer for electronic access

**Optional Materials:** To be determined

**Course Description:** This course involves the review of research literature in the diverse areas of accounting and development and design of an accounting research project in the students area of choice employing relevant technology and statistical analysis.

**Course Objectives and Student Outcomes:** At the completion of this course students should be able to:

1. Identify and explain the context(s) of current research topics in the accounting discipline.
2. Identify appropriate research tools for analysis within the various accounting disciplines.
3. Demonstrate an understanding of the relationship between accounting research and accounting practice
4. Apply critical thinking skills, and use appropriate technology
5. Write clearly and efficiently about an accounting topic

**Attendance:**

**Course Requirements:**

**Grade Determination:**

Final exam written by and agreed to by all professors for the course.	200
Professor created summative graded element for their course unit.	350
[Therefore Midterm exams will be at the discretion of the individual professors presenting in this course]	
Research Project	<u>250</u>
	800

Each Professor has discretion to assign other graded work and or quizzes which will factor into the course grade.

#### Outline of Topical coverage & estimated timing of coverage

- Unit 1        Using statistics and other research tools
  - Unit 2        Research Topics in Taxation
  - Unit 3        Research Topics in Cost Accounting
  - Unit 4        Research Topics in Financial Accounting
  - Unit 5        Research Project
- Approximately three class weeks on each topic area.

**AC 630A**  
**Advanced Accounting Information Systems**  
**Course Syllabus**

**Instructor:** Pamela Schmidt, PhD, ISACA-CRISC

Office:

Phone:

E-mail:

Course Web Site:

Office Hours:

Meeting Time:

**Required Materials:** *Accounting Information Systems*, 12<sup>th</sup> Edition, by Marshall B. Romney and Paul John Steinhart, Pearson/Prentice

**Prerequisites:** Admission to the Washburn MAcc program and completion of specified accounting prerequisites. Base level of computer technical competency Windows, PC user interface, Excel and Powerpoint and Internet Web Brower, antivirus software management and Internet search skills, Other important knowledge includes: computer file management and organization, file format conversion, computer file backups, Excel formulas, and basic PC software installation, updating and system maintenance.

Be prepared to take a technical knowledge and hands-on skills competency test in the first week of this course as a prerequisite to continuation in the course.

Course Description: This course introduces the graduate accounting student to how accounting systems are integrated into, and support, today's computer-intensive, global enterprise business environment. Emphasis is placed on the end-to-end cross-functional business process which from the backbone of business operations across a range of industries.

**Learning Outcomes to be Assessed**

Upon completion of this students will be able to:

1. Demonstrate understanding the nature and functionality of Accounting Information System (AIS) and integrated Enterprise Resource Planning (ERP) systems in a competitive global business environment.
2. Identify and describe major processes and information flows within common business processes (revenue, expenditure, production, payroll and General Ledger business cycles) and how accounting-related transactions are performed within an ERP (enterprise system) system.
3. Prepare and use data flow (DFD) diagrams & Semantic modeling (REA) accounting diagrams to document accounting procedures and design database information.
4. Apply database design, information storage methods and information retrieval practices database queries

5. Apply and interpret internal control models using important categories of internal controls to address business cycles and the selection and assessment of appropriate controls for accounting and business procedures.
6. Use an audit support system such as ACL.
7. Demonstrate knowledge of AIS structures and concepts needed to prepare for systems related questions on professional accounting and auditing examinations

**Course Objectives:**

1. You will understand how the Accounting Information System (AIS) and Enterprise Resource Planning (ERP) systems relate to the overall information usage within a computer-intensive, competitive business organization.
2. You will become familiar with how common business and accounting transactions are performed within a leading globally-used comprehensive ERP (enterprise system) business software package.
3. You will be able to prepare data flow (DFD) & REA (Resource, Event and Agent) accounting model diagrams to document accounting procedures and to support design database information storage and retrieval.
4. You will become familiar with database concepts and use of Microsoft Access Database table design and Queries as well as the use of an audit support software system (ACL) to gain an understanding of the audit process and its execution.
5. You will be familiar with the various categories of internal controls and be able to describe specific controls included in each category. You will be able to suggest appropriate controls for specific accounting procedures.
6. You will be familiar with accounting audit support tools and gain basic experience on the process of auditing Accounting Information Systems.
7. You will gain background in Accounting Information Systems that you will need to prepare for systems related questions on professional examinations such as the CPA, CMA, CIA, CISA and CRISC.

**Examinations:**

There is a mid-term exam (20% of course grade) and a final exam (25% of the course grade) which together provide 45% of overall course grade. Exams focus on assessing declarative knowledge, conceptual knowledge and critical reasoning skills about the selection, functionality, applied use and decision making related to accounting information systems and their support of enterprise business processes. See Grading Policy that follows.

**Grading:**

A total of 1,000 possible points may be earned in completing this course. The following weights will be applied in the calculation of each student's course grade:

Enterprise Accounting System Project	15%	(150 points)
Firm/Industry AIS Business Report/Presentation	10%	(100 points)
Homework Assignments (ACL, Access DB, etc.)	25%	(250 points)
Midterm examination	20%	(200 points)
Final examination	25%	(250 points)
Class Participation & In-class Exercises	5%	(50 points)
Total	100%	(1,000 Points)

**Topical Outline:**



Methods for developing and documenting Accounting Information Systems  
Organizing and accessing database information  
Evaluate internal controls in accounting systems  
Commercial enterprise-level accounting-related software package  
Current business 'Best Practices'  
Current AIS, ERP systems and related topics.

## **Accounting Theory and Ethics AC639 Course Syllabus**

**Instructor:** Multiple faculty have appropriate academic and professional qualifications to teach this course.

Office:  
Phone:  
E-mail:  
Office Hours:  
Meeting Time:

**Required Materials:** Statement of Financial Accounting Concepts. A case textbook with accounting ethics cases. A textbook with accounting theory cases. [Cases to be selected by the professor]

**Prerequisites:** Admission to the Washburn MAcc program and completion of AC 629 Accounting research seminar.

**Course Description:** In a case format, this course guides student through a review and analysis of ethical and theoretical issues of concern to the current day practice of accounting.

### **Course Objectives and Student Outcomes:**

At the completion of this course students should be able to:

1. Identify and explain the theoretical components of accounting choice based on the Statement of Financial Accounting Concepts.
2. Identify and analyze ethical issues arising in current accounting practice.
3. Apply critical thinking skills, and use appropriate technology
4. Write clearly and efficiently about assigned topics

### **Attendance**

### **Course requirements:**

**Grading:** The following is summary of the points distribution

Theory Exam	200
Ethics Exam	200
Theory Case Analysis	200
Ethics Case Analysis	<u>200</u>
	800

The professor has discretion to assign other graded work and or quizzes which will factor into the course grade

### **Outline of topical coverage and estimated timing of coverage**

Unit 1	Statement of Financial Accounting Concepts	Two weeks
Unit 2	Introduction to Ethics in General	Three weeks
Unit 3	Cases in Accounting Theory	Five weeks
Unit 4	Cases in Accounting Ethics	Five weeks

**Internship in Accounting  
AC 699  
Course Syllabus**

**Instructor:** David Sollars  
**Office:** Henderson Room 114  
**Phone:** 670-2045  
**E-mail:** David.sollars@washburn.edu

**Office Hours:** By appointment

**Prerequisites:** Admission to the Master of Accountancy program and consent

**Course Description:** An Internship involves professional work experience with a business firm or governmental agency in the areas of accounting. The work experience must create a new learning experience for the student. Credit hours may only be used as elective hours and will not count toward the minimum 21 hours of accounting and economic hours required of the MAcc candidate. Grades for this class are awarded on a pass-fail basis.

**Course Objectives:**

AC 699 Internship in Accounting is designed to incorporate a new learning experience in a work environment for graduate accounting students. The professional work experience must be in the accounting area.

**Course Outcomes:**

At the end of this course, students will have cultivated skills that will be necessary for success in a work environment. Students are expected to demonstrate responsibility, dependability, efficiency, creativity, initiative, and be able to demonstrate through each written assignment excellent written communication skills. The overall performance of the student's work performed during the internship will be evaluated by both myself, as the instructor, and by the employer. At the end of the semester, the employer will submit an evaluation to be used as part of the final grading process.

**Course Requirements:**

A journal of the work performed by the student is to be kept weekly and submitted to instructor by **12:00 noon** each Monday of the semester. The journal entry should briefly describe the assignments and activities performed during the preceding week, and attempt, where possible, to describe how previous coursework has assisted you to perform the assigned tasks. It should be no longer than one page, single-spaced.

Each journal should include your name, the date, and the journal number. **Please submit via email to david.sollars@washburn.edu.**

The second requirement is to submit a **4-5 page SWOT analysis** of the company where you are performing the internship. This analysis should describe the strengths and weaknesses of the internal environment of the business, and the opportunities and threats of the external business environment in which the organization operates. This paper is to be in a narrative format with

one-inch margins and 12-point font. The SWOT analysis is to be turned in no later than the Wednesday of the final examination time period.

Grades for AC699 are based on the above two requirements and the employer's evaluation of the student's work. All internship credit is awarded on a pass/fail basis. Internship credit may be used only as elective hours.

A Washburn University School of Business Internship Program booklet is given to each student intern at the beginning of the semester. **Students should be familiar with the regulations set forth in this booklet.**

**Prerequisites:**

“It is the responsibility of the student to meet all prerequisite requirements for courses in which the student is enrolled. A student failing to meet prerequisite requirements is subject to administrative withdrawal from the course at any time.”

**COMMERCIAL TRANSACTIONS**  
**BU 416/616**  
**Course Syllabus**

**Instructor:** Craig C. Blumreich, J.D.  
Office: 5601 S.W. Barrington Court South, Topeka, KS  
Phone: Office: 273-7722  
Cell Phone: 224-5311  
E-Mail: [craig@lbc-law.com](mailto:craig@lbc-law.com) or  
craig.blumreich@washburn.edu  
Office Hours:  
Meeting Time:

**Required Materials:** *Business Law and the Legal Environment*, Fifth Edition Author: Beatty/Samuelson

**Prerequisites:** Admission to the Washburn MAcc program and completion of BU 315 Legal Environment of Business.

**Optional Materials:** Study guide for text

**Course Description:** This course studies the nature and sources of commercial law, legal process, common and statutory law as it pertains to sales, negotiable instruments, secured transactions, suretyship, insurance and bankruptcy.

**Course Objectives:** Commercial transactions addresses, from a professional perspective, the study of business law as it relates to the formation of commercial contracts, the legality and enforcement of commercial contracts, remedies available to the seller and buyer based upon the breach of commercial contracts and an overview of areas of the law directly related to commercial transactions such as product liability, product warranty, secured transactions and bankruptcy. Emphasis will also be placed on the law of negotiable instruments as the primary means of facilitating the performance of commercial transactions.

**Course Outcomes:**

Upon completion of this course students should be able to:

1. Solve moderately complex legal problems through application of legal standards derived from the Uniform Commercial Code.
2. Develop a practical appreciation for the nexus between disparate legal doctrines which might impede the ultimate success of a business transaction.
3. Confront and solve legal issues and moral choices in a professional and ethical context.

4. Clearly communicate in correspondence and formal business contracts the true intent of the contracting parties to avoid problems resulting from ambiguity and misinterpretation.
5. Utilize their knowledge of these areas of commercial law proactively avert problems in the operation of a business.
6. Anticipate potential challenges awaiting them based upon an understanding of legal principles not generally recognized by the public at large.

### **General Expectations of Students:**

1. Students should develop a solid foundation of moderately complex legal principles in preparation to enter the accounting profession or develop a comprehensive understanding of broad aspects of commercial law for those students taking the course in preparation for non-accounting business disciplines.
1. 2. Introduce students planning to enter the accounting profession to materials that are art of the primary professional examination in accounting, the CPA exam.
2. Students should develop and improve problem solving skills.
3. Students should develop and improve communication skills.
4. 5. Students should be able to present and discuss commercial law issues in a professional and ethical context.

### **Attendance:**

1. Students are expected to be present at every scheduled class session.
2. Students should be expected to be called on to present and explain problem solutions.
3. Smoking is not allowed in the classroom.
4. Students should inform the instructor in advance of any foreseen absences that are unavoidable.
5. If excessive absences are foreseen the student should discuss the problem with the instructor.
6. It is the student's responsibility to find out about changes to the class schedule that may be announced in class during absences. Assignment schedules and chapter coverage contained in this syllabus are tentative.

### **Class Participation:**

1. There will be class discussion in which each student is expected to participate. This will be part of the final grade determination.
2. Each student should be prepared to lead the discussion of daily homework.

### **Examinations:**

You are required to take all examinations at the scheduled times. If a conflict arises for a significant reason it is your responsibility to contact the professor to determine if an excused absence is allowed.

Three regularly scheduled examinations will be given in this course. The examinations will be comprised of multiple choice type-questions and short essay problems for which students must develop the solution and the reasoning employed. Following are the examination dates:

3 Examinations                      75% of final grade

**Grading:**

	<u>Portion of final grade</u>
Examinations	75%
Attendance and class participation	25% Undergraduate 10%. Graduate
Students taking this course for graduate credit will write a research paper or perform other legal research as determined by the instructor	15%

A student may earn extra credit points.  
Sources of extra credit are yet to be determined and will be announced as the term progresses.

It is the responsibility of the student to meet all prerequisite requirements for courses in which the student is enrolled. A student failing to meet prerequisite requirements is subject to administrative withdrawal.

**Outline of Topical Coverage:**

1. Lecture: Dispute Resolution, Common Law, Statutory Law and Administrative Law
2. Introduction to Contracts
3. Agreement
4. Consideration
5. Legality
6. Capacity and Consent
7. Written Contracts
8. Third Parties
9. Performance and Discharge
10. Remedies
  
11. Introduction to Sales
12. Ownership and Risk
13. Warranties and Product Liability
14. Performance and Remedies
15. Bankruptcy
16. Creating a Negotiable Instrument
17. Liability for Negotiable Instruments
18. Liability for Negotiable Instruments: Banks and Their Customers
19. Secured Transactions



**Estimated Timing of Coverage:**

Generally one to two days of class time will be devoted to each topic listed. Some topics may require more extended coverage.

*MANAGERIAL ECONOMICS*  
*EC 952 GA*  
Course Syllabus

<b>Instructor:</b>	Dmitri Nizovtsev Office: 310N in Henderson Center Phone: (785) 670-1599 E-mail: dmitri.nizovtsev@washburn.edu
<b>Meeting Time:</b>	Tuesday 5:30 – 8:15pm HC 308
<b>Office Hours:</b>	M 11am – 2pm, T 4:30 – 5:30pm, F 11am – noon + Open door policy
<b>Required Materials:</b>	Baye, <i>Managerial Economics and Business Strategy</i> , 7 <sup>th</sup> ed.
<b>Prerequisites:</b>	EC 925 or equivalent or consent of instructor

**Course Description:**

Management problems from an economic point of view. Focus on application of economic theory to day-to-day managerial decision making.

**Course Objectives:**

Upon completion of this course, students should be able to:

- demonstrate knowledge of optimization techniques;
- apply regression tools to the analysis of real business problems;
- explain variations in market structure across industries and the effect of market structure on optimal behavior of firms;
- analyze pricing strategies used by firms in the marketplace;
- model strategic interactions between firms in the marketplace using tools of game theory;
- show understanding of principles of making business decisions under uncertainty;
- analyze diverse and unstructured real-world problems and cases using cost-and-benefit analysis and marginal analysis;
- critically and objectively evaluate decisions made by businesses and policymakers.

**Expected Workload:**

This course is worth three credit hours. For every credit hour awarded for a course, the student is typically expected to complete approximately one hour of classroom instruction, online interaction with course material, or direct faculty instruction and a minimum of two additional hours of student work each week for approximately 15 weeks for one semester or the equivalent amount of work over a different amount of time.

**Grading:**

Grades are distributed based on students' weighted cumulative scores at the end of the semester. The cutoffs for A, B, C, and D grades I usually use are 90, 80, 70, and 60, respectively. This, however, is just a guideline. I reserve the right to deviate from it slightly, in which case you will be informed in advance.

The components of the overall score are as follows:

Problem sets and writing assignments: 25% of the overall score.

Two midterm exams: 17.5% of the overall score each.

Team project: 15% of the overall score.

Final exam: 25% of the overall score.

Exam scores are the only grade component that will be curved.

The grade appeal procedure can be found on pp. 81-83 of the *Washburn University 2011-2012 Catalog*.

**Examinations:**

There will be two exams during the semester (tentatively scheduled for weeks 6 and 11) and a final exam. The set of topics covered by each particular exam and the format thereof will be announced later in the semester. The final exam is comprehensive, with a slight bias towards the latest material.

All three exams will consist primarily of problems and short-answer questions. Some test questions may be more challenging than others therefore test scores are curved. Some questions may be assigned for group work.

**Make-up Policy:**

If you have to miss an exam due to significant circumstances (a business trip, unforeseen severe illness, death in the family), arranging a make-up test is possible. Any make-up exams will be given before the exam is taken by the rest of the class. Another possibility is the redistribution of the weights in your overall score. Letting me know about possible conflicts or adverse circumstances as early as possible will make me more cooperative and understanding in those matters.

**Problem sets:**

Over the course of the semester, I am going to assign weekly problem sets for individual (and maybe group) work. Every assignment is due at the beginning of the next class. Honoring deadlines is important for this class as well as for your everyday professional life therefore assignments turned in late will result in substantial point deductions. Problem sets will be graded (but not curved). Answers and solutions will be discussed in class, handed out, or posted on the class web page. Any student may be asked to present their solution to class on the due date.

Part of your weekly take-home assignment may consist in writing a short memo answering some direct questions or summarizing your answers to a quantitative assignment. In grading them, I will primarily look for cohesion, logic, argumentation, and correct presentation of economic concepts the assignment is based on.

**Team project:**

The goal of the project is to enrich and solidify your understanding of the course material by letting you apply it to a specific case and exchange your ideas and approaches within a group. Work on the project will be done in teams of four or five students. The project will have a substantial analytical content and will consist of several phases, or parts. Each part will be assigned after we cover the relevant material in class, and it will have to be submitted to me on a specified due date. Some of your intermediate findings will be discussed in class. I will also provide you with my feedback on each part you turn in. The final write-up of the entire project will be due at the end of the semester.

In addition to turning in your collective work, each of you will be asked to evaluate your team members after each phase and after the completion of the project.

More details about the format of the project will be provided to you in the second week of class.

**Web page:**

There is a course Web page at [www.washburn.edu/sobu/dnizovtsev/Econ952.html](http://www.washburn.edu/sobu/dnizovtsev/Econ952.html). I am going to use it for posting assigned readings, homework assignments, your current scores, and other material that can aid you in learning. I suggest you visit this website regularly to keep up with the course.

**Feedback:**

Coming to see me during my office hours will probably work the best. However, you can also make an appointment to come see me at some other time, or just drop by whenever my office door is open.

Since the scope of topics to be covered will largely depend on what we as a group will happen to be capable of, it may be necessary for me to adjust course content and difficulty on the fly. Please view the course outline provided below as tentative. Also, I am very willing to hear your comments about the way the class is taught: are we going too fast or too slow, covering too much or too little ground, is the difficulty level appropriate? If you are uncomfortable discussing these issues in person, you can do it anonymously using a link on the class Web page.

Your Washburn University e-mail address will be the official address used by the University for relaying important messages regarding academic and financial information and the University will consider this your official notification for important information. It may also be used by your instructors to provide specific course information. If you prefer to use an alternate e-mail address to receive official University notices, you can access your MyWashburn e-mail account, choose the "Options" tab, select "Settings", scroll to the bottom of the screen, click "Enable forwarding" and enter the e-mail address you would like your Washburn e-mails forwarded to in the "mail forwarding" area. Click "add" and then "save changes". This will complete the process of forwarding your Washburn e-mail. It is your responsibility to ensure that your official e-mail box does not exceed your message quota resulting in the inability of e-mail messages to be accepted into your mailbox.

**Topics covered and readings assigned by the week:**

The following list is tentative and subject to change. More accurate week-by-week reading assignments will be regularly posted on the class Web page. It is in your best interest to make yourself familiar with the material prior to coming to class.

<b>Week of classes</b>	<i>Topics covered</i>	<b>Chapters in the text</b>
<b>1</b>	Syllabus. Subject of managerial economics. Supply, demand, and market equilibrium.	<b>Ch.1&amp;2</b>
<b>2</b>	Regression analysis.	<b>Ch.3</b>
<b>3</b>	Elasticity.	<b>Ch.3</b>
<b>4</b>	Production, cost, and profit. Cost minimization techniques.	<b>Ch.5</b>
<b>5</b>	Profit maximization in different market structures.	<b>Ch. 8</b>
<b>6</b>	<b>Midterm 1.</b>	
<b>7</b>	Pricing strategies for firms with market power.	<b>Ch.11</b>
<b>8</b>	Firm size and growth. Tools for gaining market power. Barriers to entry.	Ch.7&8
<b>9</b>	Game theory and its applications to strategic business decisions.	Ch.10
<b>10</b>	<b>No class – Spring break.</b>	
<b>11</b>	Entry deterrence – game-theoretic analysis.	<b>Ch.10&amp;13</b>
<b>12</b>	<b>Midterm 2.</b>	
<b>13</b>	Economics of incomplete information. Decision making under uncertainty.	Ch.12
<b>14</b>	Managing a firm under asymmetric information. Signaling and screening.	<b>Ch.12</b>
<b>15</b>	Class period tentatively reserved for team project discussion.	
<b>16</b>	Topics in employee selection and compensation.	<b>Ch.6, Handouts</b>
<b>Finals week</b>	<b>Final test</b>	

Washburn University enriches the lives of students by providing opportunities for them to develop and to realize their intellectual, academic, and professional potential, leading to becoming productive and responsible citizens. We are committed to excellence in teaching, scholarly work, quality academic and professional programs, and high levels of faculty-student interaction.

*Washburn University Board of Regents, 2010*

# *Faculty Data Sheets*

**FACULTY DATA SHEET  
SUMMARY**

**REZA ESPAHBODI**  
Professor of Accounting and  
William Lyman Dibble Professor of Accounting

Qualification:	AQ	Primary Teaching Area:	Accounting
		Tenured:	Yes
Graduate Faculty:	Yes	Year Hired at Washburn:	2012

*Education:*

<u>Degree</u>	<u>Institution</u>	<u>Year</u>	<u>Major/Minor</u>
Ph.D.	University of Alabama	1981	Accounting
M.B.A.	George Washington University	1977	Accounting

*Intellectual Contributions Summary for June 2007 through 2012:  
(Each listed only once at highest level outcome)*

		Discipline-based	Contributions to Practice	Learning & Pedagogical	Total
<b>Outcomes</b>	Peer Reviewed Journal Articles	4	1		5
	Research Monographs				
	Books				
	Book Chapters				
	Peer Reviewed Proceedings				
	Peer Reviewed Paper Presentations				
	Faculty Research Seminars				
	Non-peer Reviewed Journals				
	Others	1			1
	<b>Total</b>	<b>5</b>	<b>1</b>		<b>6</b>

*Primary Course Responsibilities for Fall 2007 through Fall 2012:*

Course Identifier and Number	Title
AC224	Financial Accounting – 1
AC425	Auditing – 1

**REZA ESPAHBODI**  
**Professor of Accounting and**  
**William Lyman Dibble Professor of Accounting**

**Education (include majors and minors, and degree dates):**

Doctoral:                    Ph.D., Accounting, University of Alabama, 1981

Graduate:                 M.B.A., Accounting, George Washington University, 1977

Undergraduate:

**Academic Appointments (include time periods):**

Indiana University South Bend, South Bend, Indiana

- Professor of Accounting, 2002-present
- Chancellor's Fellow, 2001-2002
- Associate Professor of Accounting, 1998-2002

Sabanci University, Istanbul, Turkey

- Visiting Faculty, summer 2008

Western Illinois University, Macomb, Illinois

- Associate Professor of Accounting, 1996-98
- Visiting Professor of Accounting, 1995-96

Harvard University, Boston, Massachusetts

- Visiting Faculty, summers 1988-96

Suffolk University, Boston, Massachusetts

- Associate Professor of Accounting, 1988-95
- Director of Graduate Programs in Accounting, 1992-94

University of Massachusetts, Boston, Massachusetts

- Associate Professor of Accounting, 1985-88

Florida International University, Miami, Florida

- Assistant Professor of Accounting, 1981-85

Georgetown University, Washington, D.C.

- Visiting Professor, summer 1993

University of Alabama, Tuscaloosa, Alabama

- Instructor in Accounting, 1979-80
- Graduate Teaching Assistant, 1979

**Relevant Non Academic Experience:**



Micro\*Star Professional Microcomputer Systems

- Managing Partner, 1983-1985

The University of Alabama

- Internal Auditor, 1971-1973

Central Transport Co.

- Administrative Research Assistant, 1978

**Faculty Development (list any additional development activities you have undertaken related to your teaching area):**

“Forecasting future sales,” presented at the International Conference of the Business Economics Institute (BEI), December 2008 (with Pouran and Hassan Espahbodi).

Reviewing manuscripts

- Review of Quantitative Finance and Accounting
- Research in Accounting Regulation
- Journal of Banking and Finance
- International Journal of Finance
- Journal of Accounting and Business Research
- Journal of Business and Behavioral Sciences
- National American Accounting Association Meetings
- Inaugural Conference on International Management

Executive Training

- John Deere & Company, 1999-2003
- Several groups of Soviet executives, 1991-93

Consulting

- Various businesses, 1983-87 P
- Price Waterhouse, 1982

Professional Development

- Participated in various teaching seminars sponsored by the Center for Excellence in Teaching & School of Business and Economics at IU South Bend, since fall 2002
- Participated in the Teaching/Learning Partners program of the University Center for Excellence in Teaching (UCET) at IU South Bend, fall 1999
- Participated in selected national and regional meetings of the American Accounting Association and Financial Management Association, since 1980
- Attended selected MIT seminars, 1985-95
- Attended selected Boston area research colloquiums, 1988-95
- Attended Ford Seminar on Teaching, 1987

**Teaching Activities**

- Areas of Interest/Specialization
- Auditing
- Financial accounting/reporting
- Managerial accounting

Courses Taught (in reverse chronological order)

## Course & Program Development

### Undergraduate

Auditing & Assurance Services  
Introductory Managerial Accounting  
Introductory Financial Accounting  
Intermediate Accounting I and II  
Advanced Accounting I  
Seminar in Managerial Accounting

### Graduate

Advanced Auditing  
Financial Analysis & Reporting  
Mergers and Acquisitions  
Introductory Financial Accounting  
Seminar in Managerial Accounting  
Introductory Managerial Accounting  
Accounting Theory & Practice II

### Program Development

- Devised several programs to create new markets for Indiana University, Purdue University, and University of Iowa; provide educational opportunities for international students; and create a conduit for collaborative work and cultural exchange among the U.S., Turkey, and Iran.
- Designed and implemented an intensive-summer MSA (Master of Science in accounting) program for accounting recruits of Crowe, Chizek and Company in 1999. The program started in 2000 and ended in 2003.
- Designed and implemented four graduate programs in accounting and taxation for Suffolk University in 1990-91. The programs started in 1992, and reached an enrollment of over 100 students by 1994.
- 

## INSTRUCTIONAL ACTIVITIES AND DEVELOPMENT

### Primary Teaching Area: Finance

### Course Responsibilities:

#### Semesters:

<u>Fall 2012</u>		<u>#</u>	<u>Spring 2013</u>		<u>#</u>
Course	Title	Sections	Course	Title	Sections
AC224	Financial Accounting	B			
AC425	Auditing	EA			

### Instructional Innovations (past 5 years):

### Professional Development (past 5 years):

Technology  
Diversity  
Teaching

### Professional Memberships and Certifications (related to teaching):

- American Accounting Association, since 1981
- Financial Executives International, since 1998
- Financial Management Association, 1995-2000

## **Honors and Special Recognitions (related to teaching):**

- Grants Competitive summer search grants: 1982, 1984, 1987, 1988, 1991, 1999, and 2002

## **INTELLECTUAL CONTRIBUTIONS (JUNE 2007-2012 ONLY)**

*(Pages numbers are included. At the end of each citation is a letter designator to categorize each item as Discipline-based Research (DB); Contributions to Practice (CP); or Learning & Pedagogical Research (LP). An intellectual contribution should only be listed once (in its highest level).*

### **Peer Reviewed Journal Articles:**

“The Audit Reporting Model: Current Research Synthesis and Implications” (August 20, 2012). *Auditing: A Journal of Practice & Theory*, 46 pages, (forthcoming) {Available at SSRN: <http://ssrn.com/abstract-2141924>: final text on file} (with Theodore J. Mock, Jean Bedard, Paul J. Coram, Shawn Davis, Reza Espahbodi, and Rick C. Warne, , (CP)

“Firm characteristics and stock price reaction to SOX 404 compliance,” *Abacus*, forthcoming, 2012 (with Zabih Rezaee, Hassan and Pouran Espahbodi). (DP)

“Forecasting future sales of manufacturing firms,” *Journal of Academy of Finance*, Vol. 8, No. 2, fall 2010, pp. 51-56 (with Pouran and Hassan Espahbodi). (DP)

“Behavior of the earnings response coefficient,” *Advances in Quantitative Analysis of Finance and Accounting*, Vol. 8, 2010, pp. 187-218 (with Hassan Espahbodi). (DP)

“Motivation for equity carveouts,” *International Journal of Finance*, Vol. 20, No. 1, 2008, pp. 4655-4675 (with Hassan Espahbodi and Gopala Vasudevan). (DP)

### **Research Monographs:**

#### **Books:**

#### **Book Chapters:**

### **Peer Reviewed Proceedings:**

### **Peer Reviewed Paper Presentations:**

### **Faculty Research Seminars:**

### **Non-peer Reviewed Journals:**

### **Others:**

“Does Dividend Policy Drive Earnings Management?” to be submitted to *Accounting Horizon* (with Professor Nan Liu). (DP)

**SERVICE (DISCIPLINE-RELATED)**  
**(Highlights only after five years)**

**Professional:**

**National and International:**

**Regional:**

Regional Business Review

**State and Local:**

**Other Professional Service Activities:**

**Programs Presented to Professional Organizations:**

**Institutional:**

**University:**

- Member, Personnel Committee, 2007-2009
- Member, Faculty Welfare Committee, 2005-07
- Member, University Calendar Committee (all IU campuses), 2003-08
- Chair, Affirmative Action Committee, 2003-05
- Co-chair, Affirmative Action Committee, 2002-03
- Member, Diversity Group, 2002-05
- Member, Distributed Education Coordinating Council (all IU campuses), 2001-02
- Co-chair, Faculty Welfare committee, 2000-01
- Member, University Faculty Council, 2000-01
- Member, Faculty Welfare and Library committees, 2000-01
- Member, Annual Faculty Lecturer Award committee, 1997-98
- Member, Grants Group, 1988-91
- Member, Discipline and Grievance committee, 1987-88
- Member, Undergraduate Council, 1983-85

**School:**

- Chair, Curriculum Committee, 2010-2011
- Chair, Planning and Assessment Committee, 2007-2008 (member 2004-2006)
- Chair, Promotion, Tenure, Review & Sabbatical Committee, 2003-04 (member 2002-2003, 2008-2010, 2011-2012)
- Chair, Professional and Community Relations committee, 2000-01 (member 1998-2001)
- Member, Underrepresented Students Scholarship and Restructuring committees, 1998-2001
- Member, Planning and Assessment committee and its Information Systems taskforce, 2000-01
- Member, Graduate Curriculum Committee, Image and Constituencies sub-committee of the Strategic Planning, Graduate Admission, Recruiting and Retention, Strategic
- Planning and Research and Publications committees, 1988-92
- Chair, Academic Support Services committee, 1990-91
- Member, Department Chair Selection Procedures/Guidelines, Writing Proficiency and

- Curriculum committees, 1984-86

**Program:**

- Designed and implemented an intensive-summer MSA program for accounting recruits of Crowe, Chizek and Company, 1999-2003
- Member, Accounting Accreditation, Recruiting and Curriculum committees, 1996-97
- Directed three graduate programs in accounting, 1992-94
- Designed and implemented graduate programs in accounting and taxation, 1990-92 Wrote and graded waiver exam for MBA Introductory Accounting, 1989-95
- Member, Personnel, Professional Relations and Faculty Research committees, 1989-94
- Chair, Graduate Programs Committee, 1989-93
- Member, MBA Curriculum, Personnel and Curriculum committees, 1984-86
- Member, 5th Year Program, Appeal and Curriculum committees 1984-85

**Public/Community:**

- Helping a not-for-profit entity with installing a system of internal controls for cash receipts, serving on the board of directors, preparing the 1999-2005 federal and state tax returns, and developing a spreadsheet program for keeping track of cash receipts and payments
- Helping minorities (students and others) find job and obtain visa
- Member, Statewide Course Numbering committee, 1982-85

## FACULTY DATA SHEET SUMMARY

**JIM MARTIN**

Lecturer in Accounting and Finance  
Henrietta & G.W. Snyder Jr. Professorship in Business

Qualification:	PQ	Primary Teaching Area:	Accounting/Finance
		Tenured:	No
Graduate Faculty:	Yes	Year Hired at Washburn:	2004

### Education:

<u>Degree</u>	<u>Institution</u>	<u>Year</u>	<u>Major/Minor</u>
State Education Certificate	Kansas State University	2003	
M. Prof. Acct'g	University of Texas	1983	Accounting/Tax
BBA	Washburn University	1979	

### *Intellectual Contributions Summary for June 2007 through 2012: (Each listed only once at highest level outcome)*

		Discipline-based	Contributions to Practice	Learning & Pedagogical	Total
Outcomes	Peer Reviewed Journal Articles	5	5		10
	Research Monographs				0
	Books				0
	Book Chapters				0
	Peer Reviewed Proceedings				0
	Peer Reviewed Paper Presentations				0
	Faculty Research Seminars				0
	Non-peer Reviewed Journals				0
	Others				0
	<b>Total</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>10</b>

### *Primary Course Responsibilities for Fall 2007 through Fall 2012:*

Course Identifier and Number	Title
AC224	Financial Accounting – 17
BU381	Business Finance – 7
AC423	Federal Income Taxation – Individual – 2
AC424	Federal Income Tax of Business Entities – 5
AC954	Management Accounting Analysis – 3

**Jim Martin**  
**Lecturer in Accounting and Finance**

**Education (include majors and minors, and degree dates):**

Doctoral:

Graduate:                    Master in Professional Accounting, specialization in Taxation, Accounting, University of Texas, Austin, TX, 1983

Undergraduate:            B.B.A., Accounting, Washburn University, 1979

**Academic Appointments (include time periods):**

School of Business, Washburn University

- Henrietta & G.W. Snyder Jr. Professorship in Business, 2011 - present
- Lecturer in Accounting and Finance, 2004-present
- Adjunct Faculty, Summer 2003, Fall 2003, Spring 2004, and Summer 2004
- Instructor in Accounting, Spring 1988, Fall 1988.

High school teaching, Tonganoxie High School, 2003-2004

College teaching, University of Texas (teaching assistant), Washburn University, Baker University and Highland Community College, 1982-2002.

**Relevant Non Academic Experience:**

Western Resources Inc., 1989-2004

- Vice President/Senior Vice President, Finance and Treasurer, 2000-2004
- Vice President, Investor Relations and Strategic Planning, 1998-2000
- Executive Director, Regulatory and Rates, 1994-1998
- Director, Accounting Services, 1989-1994
- Senior Financial Manager Analyst, 1983-1989
  
- Significant Presentations while at Western Resources
  - Presentation of Western Resources Inc. business plan and financial forecast to: Standard and Poor's, Moody's and Fitch. (2001)
  - Presentation of Western Resources Inc. business plan to Wall Street Analyst Group (2000)
  - Presentation of \$600 million term loan request to fifty member New York bank syndicate (2000)
  - Written and oral testimony (four days) before Kansas Corporation Commission regarding financial matters of Western Resources Inc. (2001)
  - Quarterly analyst calls (six) regarding of Western Resources Inc. financial results. (2000-2001)

Arthur Young and Co., Certified Public Accountants, 1982

Mize Houser Mehlinger & Kimes, Certified Public Accountants, 1979-1981

**Faculty Development (list any additional development activities you have undertaken related to your teaching area) (past five years):**

- January 7: Taught first installment of Blue University to BCBS employees, 2011.
- January 11: Presented ethics training for the Institute of Internal Auditors, 2011.
- February 4: Taught second installment of Blue University to BCBS employees, 2011.
- April 6: Attended SOBU economic outlook breakfast with Bill Greiner, 2011.
- April 18: Participated in Tax Law Update webinar, 2011.
- September 21: Attended Accounting Ethics training at NE Chapter of CPA meeting, 2011.
- October 3-4: Provided Rate Litigation training to Westar Energy staff, 2011.
- October 27: Attended BKD CFO Seminar, 2011.
- November 8: Attended FASB/SEC update at Westar given by Deloitte, 2011.
- April 5: Attended Washburn hosted webinar on Hybrid Learning, 2010.
- April 28: Attended webinar on lecture capture technology for online and hybrid courses.
- October 26: Attended FEI/BKD CFO workshop, 2010.
- November 3: Attended NE Chapter of KSCPA training on Accounting Ethics, 2010.
- November 18: Attended Kansas Tax Conference, 2010.
- January 14: Attended FEI/ACG Economic Outlook presentation in KC, 2010.
- March 4: Attended JCCC Accounting Educators Seminar, 2010.
- July 29: Taught Leadership Westar class, 2010.
- December 10: Provided Accounting Ethics training to Westar Energy, 2010.
- December 15-16: Provided rate litigation training to Westar Energy, 2010.
- December 28-29: Provided rate litigation training to Westar Energy, 2010.
- Taught in Westar management "Leadership Westar" program, 2009
- Taught two-day Introduction to Regulatory process class at Westar, 2009
- Taught two-day Introduction to Accounting at Westar, 2009
- Presented Accounts Payable training at Westar, 2009
- Presented two sessions of accounting training to Blue Cross Blue Shield executives as part of "Blue University", 2009
- Provided three days of training for approximately 500 State of Kansas accountants, 2009
- Attended ACG/FEI Economic Seminar with Brian Westbury, 2009
- Attended FEI breakfast on EVA value creation, 2009
- Attended Accounting update by Deloitte Touche at Westar Energy on FASB codification, 2009
- September 11: Taught first installment of Blue University to BCBS employees.
- October 8-9: Provided tiers one and two accounting training to over 200 State of Kansas Accounting employees, 2009.
- October 16: Taught second installment of Blue University. to BCBS employees, 2009.
- November 13: Provided tier three accounting training to over 200 State of Kansas Accounting employees, 2009.
- Provided rate training to Westar management as part of Leadership Westar program, 2008
- Taught two-day Introduction to Utility Accounting/Finance course to Westar Energy and Deloitte Touche employees, 2008
- Presented accounting ethics training to Westar Energy management, 2008.
- Attended Deloitte Touche FASB Update, 2008
- Attended Deloitte Touche SEC update at Westar, 2008
- Attended KPMG IFRS training at Westar, 2008
- Attended 8th Annual Accounting Educator's Seminar at JCCC, 2008
- Taught two-day Utility Finance and Accounting course to Westar and Deloitte Touche employees, 2007



- Attended 2007 Kansas Tax Conference, 2007
- Viewed Webcast: Scanning the Future: Seven Revolutions, 2007
- Viewed Webcast: Accounting Education in a Post Enron World, 2007
- Viewed Webcast: Best Practices in Online Education, 2007
- Attended week long seminar: International Business Ethics (CIBER), 2007

## INSTRUCTIONAL ACTIVITIES AND DEVELOPMENT

Primary Teaching Area: Accounting, Tax, Finance

### Course Responsibilities:

#### Semesters:

<u>Fall 2007</u>			<u>Spring 2008</u>		
Course	Title	#	Course	Title	#
AC224	Financial Accounting	D	AC224	Financial Accounting	B
AC424	Fed Inc Tax of Bus. Entities	EA	AC224	Financial Accounting	C
AC954	Mgmt Accounting Analysis	GA	AC954	Mgmt Accounting Analysis	GA
<u>Fall 2008</u>			<u>Spring 2009</u>		
Course	Title	#	Course	Title	#
AC224	Financial Accounting	D	AC224	Financial Accounting	B
AC224	Financial Accounting	E	AC224	Financial Accounting	C
AC424	Fed Inc Tax of Bus. Entities	EA	BU381	Business Finance	B
AC954	Mgmt Accounting Analysis	GA			
<u>Fall 2009</u>			<u>Spring 2010</u>		
Course	Title	#	Course	Title	#
AC224	Financial Accounting	C	AC224	Financial Accounting	A
AC424	Fed Inc Tax of Bus. Entities	EA	AC224	Financial Accounting	B
BU381	Business Finance	A	BU381	Business Finance	B
<u>Fall 2010</u>			<u>Spring 2011</u>		
Course	Title	#	Course	Title	#
AC224	Financial Accounting	C	AC224	Financial Accounting	A
AC424	Fed Inc Tax of Bus. Entities	EA	AC224	Financial Accounting	B
BU381	Business Finance	B	BU381	Business Finance	B
<u>Fall 2011</u>			<u>Spring 2012</u>		
Course	Title	#	Course	Title	#
AC224	Financial Accounting	A	AC224	Financial Accounting	B
AC224	Financial Accounting	C	AC224	Financial Accounting	C
AC424	Fed Inc Tax of Bus. Entities	EA	AC423	Fed Inc Tax – Individual	B
BU381	Business Finance	B	BU381	Business Finance	B
<u>Fall 2012</u>			<u>Spring 2013</u>		
Course	Title	#	Course	Title	#
AC224	Financial Accounting	A			
AC423	Fed Inc Tax – Individual	A			
AC424	Fed Inc Tax of Bus. Entities	A			

### **Instructional Innovations (past 5 years):**

### **Professional Development (past 5 years):**

#### Technology

Participated in University of Tennessee study (Wiley) which involved me using online homework in one AC224 class and “pencil and paper” homework in another. Completed pre-semester and post-semester assessment efforts as part of research.

#### Diversity

#### Teaching

### **Professional Memberships and Certifications (related to teaching):**

- Certified Public Accountant
- 2005-2012: AICPA
- 2009: Inducted to Beta Alpha Psi
- 2009-2012: Kansas Society of CPAs.
- 2010: Northeast Chapter of Kansas CPAs.
- 2005-2012: Phi Kappa Phi
- 2008-2012: Advisor for Phi Beta Lambda

### **Honors and Special Recognitions (related to teaching):**

- 2006: Dicus Excellence in Teaching Award winner.
- 2007: Student Life Achieving Excellence Award winner.
- 2008: Beta Gamma Sigma inductee and honoree.
- 2007: Featured in article in *Topeka Magazine*.

## INTELLECTUAL CONTRIBUTIONS (JUNE 2007-2012 ONLY)

*(Pages numbers are included. At the end of each citation is a letter designator to categorize each item as Discipline-based Research (DB); Contributions to Practice (CP); or Learning & Pedagogical Research (LP). An intellectual contribution should only be listed once (in its highest level).*

### Peer Reviewed Journal Articles:

James Martin and Kanalis Ockree, "Entrepreneurs and the Federal Deficit Gap – Making the Case for Expenditure Cuts and/or Tax Increases," Journal of the International Academy for Case Studies (JICAS) (forthcoming) (CP)

Kanalis Ockree and James Martin, "Income Tax Winners and Losers: The Recession in Focus." The CPA Journal (forthcoming) (DB)

Janice Schrum, Jennifer Ball, and James Martin, "An Analysis of Economic and Social Recession -- Affected Constructs in the Kansas City Region (2000-2009)." Regional Business Review, Vol. 30, May 2011, pp. 32-51. {on file} (DB)

1) Previously available as WUSOBWPS, No. 125, September 2010, 15 pages {on file}

James Martin and Janice Schrum, "The Bankruptcy Option: Does the United Airlines Model Work for General Motors?" (and "Instructor's Note") Journal of the International Academy for Case Studies Vol. 16, No. 7, 2010, pp. 21-30. {on file, acceptance letters and e-mail of April 14, 2009} (CP)

1) Previously available as WUSOBWPS, No. 110, April 2009, 22 pages. {on file};

2) Previously presented at a Washburn School of Business Research Seminar, March 31, 2009. {series flyer on file}

Kanalis Ockree and James Martin, "An Analysis of External and Internal Responses to Material Weaknesses: Implementing: Section 404 of the Sarbanes-Oxley Act." The CPA Journal Vol. 79, No. 7, July 2009, pp. 42-47. {on file} (DB)

1) Previously presented as Part Two of of Jim Martin, Janice Schrum, and Kandy Ockree, "Subprime Mortgage Defaults: Keeping Up with the Jones? External and Internal Corporate Reactions to SOX" at a Washburn School of Business Research Seminar, October 14, 2008 {series flyer, presentation slides on file};

2) Previously available as WUSOBWPS, No. 106, October 2008, 29 pages.

James Haines and James Martin, "Forget Theory -- Five Common Sense Rules Govern the Regulation of Electric Utilities." Public Administration and Mangement Vol. 13, No. 2, 2008, 40-63. {on file, acceptance e-mail of Oct. 29, 2008 on file} (CP)

1) Previously presented at a Washburn School of Business Research Seminar, March 11, 2008. [Text available as James Haines and James Martin, "Forget Theory--Five Common Sense Rules Govern the Regulation of Electric Utilities." WUSOBWPS, No. 99, March 2008, 8 pages] (CP)

James Haines and James Martin, "Corporate Governance, Business Ethics, and Individual Responsibility." Ethics and Critical Thinking Journal Vol. 2008, Issue 3, pp. 1-14. {on file, acceptance letter of July 7, 2008 on file} (CP)

1) Previously available as WUSOBWPS, No. 97, February 2008, 19 pages.

James Martin and Janice L. Schrum, "Subprime Mortgage Defaults: A Confluence of Upward Aspirations and Readily Available Capital." Problems and Perspectives in Management Vol. 6, Issue 3, 2008, pp. 83-90. {on file, acceptance letter of Sept. 8, 2008 on file} (DB)

1) Presented as Part One of Jim Martin, Janice Schrum, and Kandy Ockree, "Subprime Mortgage Defaults: Keeping Up with the Jones? External and Internal Corporate Reactions to SOX" at a Washburn School of Business Research Seminar, October 14, 2008 {series flyer, presentation slides on file}; 2) Previously available as WUSOBWPS, Bo. 103, July 2008, 19 pages.

James Martin and Janice Schrum, "Private Equity: The Leveraged Buyout Model Revisited with a Dash of Clustering." Problems and Perspectives of Management Issue 4, 2007, pp. 77-83. {acceptance e-mail on file, rec'd Nov. 1, 2007; copy on file} (DB)

1) Previously available as WUSOBWPS, No. 91, October 2007, 16 pages.

Richard Moellenberndt and James Martin, "Backdated Stock Options: Crosscurrents from GAAP to the Capital Markets," Investment Management and Financial Innovations Vol. 4, Issue 3, 2007, pp. 159-173. {acceptance letter of Sept. 17, 2007, text on file; copy on file} (CP)

1) Previously available as "Backdated Options: Crosscurrents from GAAP to the Capital Markets." WUSOBWPS, No. 84, August 2007, 20 pages. (CP)

**Research Monographs:**

**Books:**

**Book Chapters:**

**Peer Reviewed Proceedings:**

**Peer Reviewed Paper Presentations:**

**Faculty Research Seminars:**

**Non-peer Reviewed Journals:**

**Others:**

**SERVICE (DISCIPLINE-RELATED)  
(Highlights only after five years)**

**Professional:**

**National and International:**

**Regional:**

**State and Local:**

**Other Professional Service Activities:**

**Programs Presented to Professional Organizations:**

- Presentation to Association of Governmental Accountants: Crosscurrents from GAAP to the Capital Markets (October 11, 2007)
- Presented Accounting Ethics Presentation to Institute of Management Accountants (November 20, 2007).
- Presentation to Association of Governmental Accountants: Corporate Governance, Business Ethics, and Individual Responsibility (February 27, 2007)
- Presented multipart research to Institute of Internal Auditors. (September 2, 2008)
- Presented multipart research to Institute of Management Accountants. (September 16, 2008)
- Presented multipart research to Northeast Chapter of Kansas CPAs. (January 21, 2009)
- Presented "The Bankruptcy Option: Does the United Airlines Model Work for General Motors?" to Association of Governmental Accountants. (May 14, 2009)

**Institutional:**

**University:**

- Institutional Review Board
- Chairman, VPAT search committee, 2010

**School:**

- Chairman of Planning & Review Committee, 2006-2010
- Planning and Review Committee, 2004-2005

**Program:**

**Public/Community:**

- 2008-2012: Academic liaison for Kansas City chapter of Financial Executives International
- 2007-2012: Seaman High School Vocational Advisory Committee member
- 2007-2012: USD 501 (Topeka) Vocational Advisory Committee member
- 2007-2012: Hayden High School Board of Trustees vice-chairman
- 2008-2012: Saint Francis Hospital Marketing Advisory Board.
- 2007-2012: Washburn liaison to Kansas Future Business Leaders of America
- 2007: Reviewed Article: Reviewed "Impact of SOX" for *Regional Business Review*
- 2011: Washburn Catholic Campus Centers Finance board.

**FACULTY DATA SHEET  
SUMMARY**

**LOUELLA MOORE**  
Professor of Accounting

Qualification:	AQ	Primary Teaching Area:	Finance
		Tenured:	Yes
Graduate Faculty:	No	Year Hired at Washburn:	2012

*Education:*

<u>Degree</u>	<u>Institution</u>	<u>Year</u>	<u>Major/Minor</u>
DBA	University of Arkansas	1986	Accounting
M.B.A.	Arkansas State University	1979	
B.S.	Arkansas State University	1978	

*Intellectual Contributions Summary for June 2007 through 2012:  
(Each listed only once at highest level outcome)*

		Discipline-based	Contributions to Practice	Learning & Pedagogical	Total
<b>Outcomes</b>	Peer Reviewed Journal Articles	2			2
	Research Monographs				
	Books				
	Book Chapters	1			1
	Peer Reviewed Proceedings	4		1	5
	Peer Reviewed Paper Presentations				
	Faculty Research Seminars				
	Non-peer Reviewed Journals	1			1
	Others	1			1
	<b>Total</b>	<b>9</b>		<b>1</b>	<b>9</b>

*Primary Course Responsibilities for Fall 2007 through Fall 2012:*

Course Identifier and Number	Title
AC325	Cost Accounting – 1
AC427	Government and Institutional Accounting – 1

**LOUELLA MOORE**  
**Professor of Accounting**

**Education (include majors and minors, and degree dates):**

Doctoral: DBA, Accounting, University of Arkansas, 1986

Graduate: M.B.A., Arkansas State University, 1979

Undergraduate: B.S., Arkansas State University, 1978

**Academic Appointments (include time periods):**

School of Business, Washburn University

- Professor of Accounting, 2012 – present

Aransas State University

- Professor of accounting, 2002-2012
- Associate professor of accounting, 1991-2002
- Department chair, 1994-2000
- Assistant professor of accounting, 1984-1987
- Instructor of accounting, 1979-1984

University of Arkansas Little Rock

- Adjunct instructor in executive MBA program, 1998-1998

Hendrix College

- Assistant Professor, Business and Economics department, 1990-1991

Indiana State University

- Assistant Professor of Accounting, 1987-1990

**Relevant Non Academic Experience:**

**Faculty Development (list any additional development activities you have undertaken related to your teaching area):**

- Conference Attendance, "Improving Teaching and Learning in Higher Education," Arkansas State University College of Business. (November 2, 2011).
- Conference Attendance, "Research Conference," International Association of Business and Public Administration. (October 29, 2011).
- Tutorial, "Blackboard Learn Boot Camp," ASU Center for Teaching & Learning Technology. (August 16, 2011).
- Conference Attendance, "Various Sessions at AAA Annual Meeting," American Accounting Association. (August 8, 2011 - August 10, 2011).
- Continuing Education Program, "Accounting For Leases: Examining the Impact of the New Standard," American Accounting Association. (August 7, 2011).

- Continuing Education Program, "FASB/IASB Update - Part I," American Accounting Association. (August 7, 2011).
- Continuing Education Program, "Leadership Training," Arkansas Society of CPAs. (June 17, 2011).
- Continuing Education Program, "ASU Accounting Alumni Appreciation CPE Conference," Arkansas State University. (May 20, 2011).
- Conference Attendance, "International Business Conference," Northern University of South Dakota. (September 30, 2010 - October 1, 2010).
- Conference Attendance, "Leadership Conference," Arkansas Society of CPAs. (May 14, 2010).
- Conference Attendance, "Public Interest Midyear Meeting & Doctoral Consortium," American Accounting Association Public Interest Section. (April 15, 2010 - April 17, 2010).
- Conference Attendance, "Arkansas Political Science Annual Conference," Arkansas Political Science Association. (February 26, 2010 - February 27, 2010).
- Conference Attendance, "South Dakota International Business Conference," Northern State University. (October 1, 2009 - October 3, 2009).
- Conference Attendance, "Shared Governance Research Conference," American Association of University Professors. (June 11, 2009 - June 13, 2009).
- Conference Attendance, Southwest Region American Accounting Association Meeting. (February 2009).
- Conference Attendance, International Association of Business and Public Administration Disciplines. (October 28, 2008).
- Conference Attendance, Arkansas State University College of Business Teaching Effectiveness Conference. (October 22, 2008).
- Conference Attendance, American Accounting Association Annual Meeting. (August 2008).
- Conference Attendance, "Research Conference," Arkansas Political Science Association. (February 2008).
- Conference Attendance, International Association of Business and Public Administration Disciplines. (January 2008).
- Moore, L. "Symbolic Interactionism and Moral Hazards in Higher Education", Arkansas Political Science Association, University of Central Arkansas, (February 25, 2012).
- Moore, L., AAA Annual Meeting and Conference, "Emerging and Innovative Research in Accounting: Examining Paradox in Accounting," American Accounting Association, Denver CO US. (August 9, 2011).
- Moore, L., AAA Annual Meeting Conference, "Active Learning Activities in Intermediate Accounting," American Accounting Association, Denver Colorado. (August 8, 2011).
- Moore, L., AAUP Shared Governance Conference, "A Case Study in Morals for an Online Partnership," American Association of University Professors, Washington DC US. (June 12, 2011).
- Moore, L. (Presenter & Author), South Dakota International Business Conference, "Obstacles on the Path to Global Accounting Standards," Northern State University, Rapid City, South Dakota, USA. (October 1, 2010).
- Moore, L. (Presenter & Author), Educators' Conference, "Teaching to the Higher Rungs of Bloom's Taxonomy," Arkansas Society of CPAs, Little Rock AR. (May 24, 2010).
- Moore, L. (Presenter & Author), Public Interest Midyear Meeting, "Reflections on the Balance Sheet/Income Statement Conflict," American Accounting Association Public Interest Section, Washington DC. (April 17, 2010).
- Moore, L. (Presenter & Author), Arkansas Political Science Association Annual Meeting, "Political and Fiscal Issues in Arkansas Higher Education," Arkansas Political Science Association, Jonesboro, AR. (February 27, 2010).
- Moore, L. (Presenter & Author), South Dakota International Business Conference, "The Paradox of Accounting Under Fluctuating Prices," University of South Dakota. (October 3, 2009).
- Moore, L. (Presenter & Author), International Conference on Shared Governance, "Economic and Political Challenges to Educational Quality," American Association of University Professors of Accounting, Washington DC. (June 12, 2009).
- Moore, L. (Presenter & Author), Southeast Regional American Accounting Association Meeting, "Economic "Reality" and the Myth of the Bottom Line," SE AAA, Oxford MS. (May 1, 2009).
- Moore, L. (Presenter & Author), Southwest Region American Accounting Association Meeting, "Coming to Grips with the Inherent Limits of Accounting," SW AAA, Oklahoma City OK. (February 2009).
- Moore, L. (Presenter & Author), Steinbauer, R. (Author Only), International Association of Business and Public Administration Disciplines, "Islamic Influences on Worldwide Business and Accounting Practice," IABPAD, Memphis TN. (October 28, 2008).
- Moore, L. (Presenter & Author), Teaching Effectiveness Conference, "The Economics and Politics of Assessment in Higher Education," Arkansas State University College of Business, Jonesboro, AR. (October 22, 2008).



- Moore, L. (Presenter & Author), American Accounting Association Annual Meeting, "Economic Development and 'Hypothecation' Issues in Arkansas Bond Defaults," AAA, Anaheim CA. (August 2008).
- Moore, L. (Presenter & Author), Arkansas Political Science Association Annual Meeting, "The Hispanic Question: The Economics and Politics of Undocumented Workers in Arkansas and Beyond," APSA, Fayetteville, AR. (February 22, 2008).
- Moore, L. (Presenter & Author), International Association of Business and Public Administration Disciplines, "The Inherent Limits of Accounting," IABPAD, Orlando, FL. (January 4, 2008).
- Moore, L. (Presenter & Author), N/A, "Culture and Business Practice in Tibet," Caleb Mountain Climbers Civic Group, Jonesboro AR. (September 17, 2007).

#### **Honors, Awards, and Grants:**

- CPA highest score in the state for the year exam was taken. (1984).
- Certificate of Distinguished Performance for Being Among Highest Scorers on CMA Exam. (1982).
- College of Business Excellence in Graduate Teaching Award, Arkansas State University College of Business. (April 2010).
- Distinguished Achievement in Accounting Education Award, Arkansas Society of Certified Public Accountants. (June 17, 2009).
- College of Business Nominee for Education Award, Arkansas State University. (2006).
- Baird Kurtz & Dobson Award for Excellence in Undergraduate Teaching. (April 2006).

## INSTRUCTIONAL ACTIVITIES AND DEVELOPMENT

Primary Teaching Area: Accounting

### Course Responsibilities:

#### Semesters:

<u>Fall 2012</u>			<u>Spring 2013</u>		
Course	Title	Sections	Course	Title	Sections
AC325	Cost Accounting	A			
AC427	Gov. & Institutional Acct.	EA			

### Instructional Innovations (past 5 years):

### Professional Development (past 5 years):

Technology

Diversity

Teaching

### Professional Memberships and Certifications (related to teaching field):

- Certified Public Accountant, Arkansas State Board of Public Accountancy. (July 1984 - Present).
- Certified Management Accountant, passed in 1984 but currently inactive, Institute of Management Accounting.
- American Accounting Association.
- American Association of University Professors of Accounting.
- American Institute of Certified Public Accountants.
- Committee Member, Arkansas Society of Certified Public Accountants.
- Reviewer for Comprehensive Annual Financial Reporting Award Program, Government Finance Officers Association.
- Previously Secretary Treasurer, Northeast Arkansas Society of CPAs.

### Honors and Special Recognitions (related to teaching field):

- CPA highest score in the state for the year exam was taken. (1984).
- Certificate of Distinguished Performance for Being Among Highest Scorers on CMA Exam. (1982).

## **INTELLECTUAL CONTRIBUTIONS (JUNE 2007-2012 ONLY)**

(Pages numbers are included. At the end of each citation is a letter designator to categorize each item as Discipline-based Research (DB); Contributions to Practice (CP); or Learning & Pedagogical Research (LP). An intellectual contribution should only be listed once (in its highest level).

### **Peer Reviewed Journal Articles:**

Latanich, G., Moore, L. (2010). Testing the St. Louis Fed's Hypothesis That State Budgeting Practices are Asymmetrically Countercyclical". *Midwestern Business and Economic Review.*, 42(Fall 2008). (DB)

Moore, L. (2009). "Economic 'Reality' and the Myth of the Bottom Line,". *Accounting Horizons*, 23(3), pp. 327-340. (DB)

### **Research Monographs:**

### **Books:**

### **Book Chapters:**

Moore, L. (2009). In Tom and Greg Giberson (Ed.), "*The Role of Performance Evaluation and Management Systems in the Commodification of Education,*" (pp. pp. 141-151). Cresskill, NJ: Hampton Press. (DB)

### **Peer Reviewed Proceedings:**

Moore, L. (2011). *A Case Study in the Moral Hazards of Public/Private Partnerships in Online Education*. IABPAD, Memphis, TN, October 29, 2011. (DB)

Moore, L. (2011). *Teaching to the Higher Rungs of Bloom's Taxonomy* (pp. 18 pages). Sarasota, FL: AAA 2001 Annual Meeting Proceedings.  
[http://aaahq.org/AM2011/display.cfm?Filename=SubID\\_2070.pdf&MIMEType=application%2Fpdf](http://aaahq.org/AM2011/display.cfm?Filename=SubID_2070.pdf&MIMEType=application%2Fpdf) (LP)

Moore, L. (2010). *Obstacles on the Path to Global Accounting Standards* (pp. 16). Aberdeen, SD: South Dakota International Business Conference. (DB)

Boals, B., Moore, L., McDaniel, D. Mike, J. I. (2010). In Arben Asllani and Fazlul Miah (Ed.), *Developing and Implementing a System of Shared Governance from a Faculty Perspective* (1st ed., vol. 3, pp. 361-369). American Institute of Higher Education. [www.amhighed.com/documents/williamsburg2010/AmHighEd\\_Proceedings\\_Williamsburg\\_2010.pdf](http://www.amhighed.com/documents/williamsburg2010/AmHighEd_Proceedings_Williamsburg_2010.pdf) (DB)

Moore, L. (2009). *The Paradox of Accounting under Fluctuating Prices* (pp. 19). Proceedings of USD International Business Conference 2009. (DB)

### **Peer Reviewed Paper Presentations:**

### **Faculty Research Seminars:**

### **Non-peer Reviewed Journals:**

Moore, L. (2012). The Fallacy of Low Interest Rates as Economic Stimulus. *Arkansas Business*. Forthcoming July 2012. Invited article through Arkansas Society of CPAs based on competitive submission of topics. (DB)

### **Others:**

Moore, L. (2008). *Book Review of Governmental and Not-for-Profit Accounting* (1st ed., vol. 21, pp. p. 70). Issues in Accounting Education. (DB)

**SERVICE (DISCIPLINE-RELATED)**  
**(Highlights only after five years)**

**Professional:**

**National and International:**

- Review Board, Economic & Business Society International, 2000-present
- Review Board, Journal of Forensic Economists, 2000-present
- Review Board, Kansas Business Review

**Regional:**

- Reviewer, Regional Business Review

**State and Local:**

**Other Professional Service Activities:**

**Programs Presented to Professional Organizations:**

**Institutional:**

**University:**

- Enrollment Management search committee, 2009
- Director of Admission search committee, 2010
- Honorary Degree Committee, 2010
- Sweet Sabbatical Committee, 2005
- Commencement Committee, 2002-present
- Teachers who made a different committee, 2009

**School:**

- Accounting/Finance Search Committee, 2005
- Promotion and Tenure Committee, 2000-present
- Curriculum Committee, 2001-present

**Program:**

**Public/Community:**

Involved as a pilot and funding operations for Angel Flight and Homeland Security Emergency Air Transportation System.

## FACULTY DATA SHEET SUMMARY

**DMITRI NIZOVTSSEV**  
Associate Professor of Economics

Qualification:	OTH	Primary Teaching Area:	Economics
		Tenured:	Yes
Graduate Faculty:	Yes	Year Hired at Washburn:	2001

### *Education:*

<u>Degree</u>	<u>Institution</u>	<u>Year</u>	<u>Major/Minor</u>
Ph.D.	Purdue University	2001	Economics
M.S.	Purdue University	1997	Economics
M.S.	Leningrad Institute of Electrical Engineering, Leningrad, USSR	1984	Electrical Engineering

### *Intellectual Contributions Summary for June 2007 through 2012: (Each listed only once at highest level outcome)*

		Discipline-based	Contributions to Practice	Learning & Pedagogical	Total
Outcomes	Peer Reviewed Journal Articles	1		1	2
	Research Monographs				0
	Books				0
	Book Chapters				0
	Peer Reviewed Proceedings	1			1
	Peer Reviewed Paper Presentations	1			1
	Faculty Research Seminars				0
	Non-peer Reviewed Journals				0
	Others	2			2
	<b>Total</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>6</b>

### *Primary Course Responsibilities for Fall 2007 through Fall 2012:*

Course Identifier and Number	Title
EC200	Principles of Microeconomics – 13
EC306/EC403	Special Topics: Game Theory – 3
EC410	International Economics – 4
EC925	Economic Environment – 2
EC972	Managerial Economics – 8

**DMITRI NIZOVTSSEV**  
**Associate Professor of Economics**

**Education (include majors and minors, and degree dates):**

Doctoral: Ph.D., Economics, Purdue University, 2001

Graduate: M.S., Economics, Purdue University, 1997

Undergraduate: M.S., Electrical Engineering, Leningrad Institute of Electrical Engineering, Leningrad, USSR, 1984

**Academic Appointments (include time periods):**

- Associate Professor of Economics, School of Business, Washburn University, 2007 – present.
- Assistant Professor of Economics, School of Business, Washburn University, 2001 – 2007.

**Relevant Non Academic Experience:**

- Ran training seminars for school teachers of economics in St. Petersburg and Moscow, 1994-1996
- High school economics teacher, Russia, 1993-1996
- Engineer/researcher, Electrophysics Research Institute, St. Petersburg, Russia, 1984-1993

**Faculty Development (list any additional development activities you have undertaken related to your teaching area) (past 5 years):**

- Workshop on Photoshop tools, used in Web development for course pages.
- Developed a new course, "Game Theory and Applications", currently listed in the Washburn Catalog, also approved for honors credit;
- Underwent training for student organization advisors on Oct 20, 2008;
- Attended the majority of School of Business Research Seminars (seven per semester on average)

**Honors, Awards, and Grants**

Recipient of the Dicus Excellence in Teaching award in 2008.

## INSTRUCTIONAL ACTIVITIES AND DEVELOPMENT

Primary Teaching Area: Economics

Course Responsibilities:

Semesters:

<u>Fall 2007</u>			<u>Spring 2008</u>		
Course	Title	# Sections	Course	Title	# Sections
EC200	Principles of Microeconomics	B	EC200	Principles of Microeconomics	A
EC200	Principles of Microeconomics	C	EC403	Special Topics: Game Theory	A
EC972	Managerial Economics	GA	EC972	Managerial Economics	GA
<u>Fall 2008</u>			<u>Spring 2009</u>		
Course	Title	# Sections	Course	Title	# Sections
EC200	Principles of Microeconomics	B			
EC410	International Economics	A			
EC972	Managerial Economics	GA			
<u>Fall 2009</u>			<u>Spring 2010</u>		
Course	Title	# Sections	Course	Title	# Sections
EC410	International Economics	A	EC200	Principles of Microeconomics	B
EC925	Economic Environment	GA	EC200	Principles of Microeconomics	EA
EC952	Managerial Economics	GA	EC403	Special Topics: Game Theory	A
<u>Fall 2010</u>			<u>Spring 2011</u>		
Course	Title	# Sections	Course	Title	# Sections
EC200	Principles of Microeconomics	A	EC200	Principles of Microeconomics	A
EC410	International Economics	A	EC200	Principles of Microeconomics	EA
EC952	Managerial Economics	GA	EC952	Managerial Economics	GA
<u>Fall 2011</u>			<u>Spring 2012</u>		
Course	Title	# Sections	Course	Title	# Sections
EC200	Principles of Microeconomics	C	EC200	Principles of Microeconomics	B
EC306	Game Theory and App.	EA	EC410	International Economics	A
EC925	Economic Environment	GA	EC952	Managerial Economics	GA
<u>Fall 2012</u>			<u>Spring 2013</u>		
Course	Title	# Sections	Course	Title	# Sections
EC200	Principles of Microeconomics	B			
EC200	Principles of Microeconomics	C			
EC952	Managerial Economics	GA			

Instructional Innovations (past 5 years):

- Upgraded the EC200 Web site with an extensive set of practice problems; made them available to other faculty teaching EC200 – 2006;
- Use online tools for testing in EC200 and for mid-semester evaluations in EC200 and EC952 since 2007;
- Incorporated daily trivia quiz into teaching EC410 International Economics – 2008-2009;
- Added online activities and simulations to the Game Theory and Applications course – 2010;

- Developed case studies and/or assignments based on current news and media articles:
- 2006:
- “Maybe this time it will work? Hawaii’s experiment with price caps on gasoline” (EC200);
- “Consumer theory and real-world preferences for car features” (EC200);
- 2007:
- “Effects of oil boom and ethanol craze on the price of ... everything” (EC200);
- “Creative ways to overcome scarcity of donated organs” (EC200);
- 2009:
- “I-phone pricing: a mistake or a strategy?” (EC952)
- Developed and utilized a semester-long multi-stage group project for EC952 Managerial Economics – 2010;

### **Professional Development (past 5 years):**

#### Technology

- A teaching technology workshop, *Up to Speed with PowerPoint* – Aug 7, 2008;
- A teaching technology workshop, *Using Clickers in the Classroom* – Aug 14, 2008
- Thomson Financial Database training – Aug 26, 2008
- A teaching technology workshop, *Photoshop Elements 7.0* – Sep 18, 2008
- Attended a webcast by the Computer Security Institute, discussing the results of the 2009 CSI Computer Security Survey – December 2009
- Received online training for Passport/Euromonitor library database, provided

#### Diversity

#### Teaching

- Participated in a faculty planning dinner on pedagogy, “What best college teachers do” - March 2007
- Attended Technology & Teaching Presentation by Sue Salem (Chemistry) to learn about WebCT and WebCT assisted classes – Feb 2007
- Participated in two American Economic Association surveys on undergraduate teaching – 2008;
- Web conference on using classroom experiments/simulations in Managerial Economics – Oct 1, 2009
- Attended a webcast, “Hybrid Learning: Instructional and Institutional Implementation” – April 5, 2010
- Attended a webcast: From Lecture Capture to Content Capture: Moving Beyond the Traditional Approach – April 28, 2010
- Attended a Faculty Development Workshop, “Technology to Facilitate Learning And Teaching” – April 1, 2011
- Performed three formal textbook reviews:
- 2<sup>nd</sup> edition of “Games for Business and Economics” by Roy Gardner – Fall 2008;
- “Principles of Economics” textbook by Gelbach and Smith (McGraw-Hill) – April 2009;
- Performed a review of the “International Economics” text by Krugman, Obstfeld, and Melitz – May 2010;

### **Professional Memberships and Certifications (related to teaching):**

- American Economics Association
- Midwest Economics Association
- Academy of Economics and Finance

### **Honors and Special Recognitions (related to teaching):**



- Nominated by Washburn students and initiated into Sagamore (Washburn Men's Honor Society)" ...in recognition of outstanding leadership and scholarship in University affairs" (4/22/04).
- John C. and Betty Dicus Excellence in Teaching Award, 2008
- 

## **INTELLECTUAL CONTRIBUTIONS (JUNE 2007-2012 ONLY)**

*(Pages numbers are included. At the end of each citation is a letter designator to categorize each item as Discipline-based Research (DB); Contributions to Practice (CP); or Learning & Pedagogical Research (LP). An intellectual contribution should only be listed once (in its highest level).*

### **Peer Reviewed Journal Articles:**

Dmitri Chulkov and Dmitri Nizovtsev, "Rent-A-Car: an integrated team-based case study for managerial economics," Journal of Business and Case Applications Vol. 6, n.d., 14 pages. {acceptance letter of April 3, 2012 and copy of received from Dmitri Nizovtsev on April 10, 2012 published} (LP)

Marco Cremonini and Dmitri Nizovtsev, "Risks and Benfits of Signaling Information System Characteristics to Strategic Attachers," Journal of Management Information Systems Vol. 26, No. 3, Winter 2009-2010, pp. 243-276. {on file, page proofs rec'd Nov. 30, 2009; acceptance e-mail of August 13, 2009 on file} (DB)

1) Earlier version available as Marco Cremonini and Dmitri Nizovtsev, "Role of Signaling in Information Warfare." WUSOBWPS, No. 95, November 2007, 32 pages. (DB)

### **Research Monographs:**

#### **Books:**

#### **Book Chapters:**

### **Peer Reviewed Proceedings:**

Marco Cremonini and Dmitri Nizovtsev, "Attackers' Motivations and Security Investment." Contributions to Game Theory and Management: Collected Papers. Presented at the International Conference Game Theory and Management, St. Petersburg, Russia, June 28-29, 2007, Edited by Leon A. Petrosjan and Nikolay A Zenkevich. pp. 43-67. {on file} (DB)

1) Previously available as WUSOBWPS, No. 68, April 2006, 24 pages {on file};

2) Previously presented as Marco Cremonini and Dmitri Nizovtsev, "Understanding and Influencing Attackers' Decisions: Implication for Security Investment Strategies." Pre-Proceedings of the Fifth Workshop on the Economics of Information Security (WEIS 2006), Robinson College, University of Cambridge, England, June 26-28, 2006, pp. 61-84. {on file} (DB);

3) Subsequently presented at the Washburn University School of Business Research Seminar, September 19, 2006 {text on file, 34 pages};

4) Abstract available in Game Theory and Management. (Collected abstracts of papers presented on the International Conference Game Theory and Management, St. Petersburg, Russia, June 28-29, 2007) Editors Leon A. Petrosjan, Nikolay A. Zenkevich. St. Petersburg: Graduate School of Management SPbU, 2007, p. 27. {on file} (CP)

### Peer Reviewed Paper Presentations:

Dmitri Nizovtsev, "Reasons for Dumping, Import Elasticity, and Exporter Responses to Antidumping Duties." Presented at the 8th Annual International Industrial Organization Conference (Sponsored by the Industrial Organization Society), Vancouver, British Columbia, May 14-16, 2010. [Text available as Dimitri Nizovtsev and Alexandre Skiba, "Import Demand Elasticity and Exporter Responses to Anti-Dumping Duties (May 4, 2010). Available at SSRN: <http://ssrn.com/abstract=1600304> {on file}] {acceptance e-mail, program pages on file} (DB)

1) Previously presented as Dimitri Nizovtsev (with Alexandre Skiba), "Import Demand Elasticity and Exporter Response to Anti-Dumping Duties" at a School of Business Research Seminar, February 2, 2010. [Text available as WUSOBWPS, No. 119, 22 pages] {program flyer, slides, and working papers on file} (DB);

2) Previously presented as Dimitri Nizovtsev and Alexaandre Skiba, "Reasons for Dumping, Import Demand Elasticity, and Exporter Responses to Antidumping Duties" at the 74th Annual Meeting of the Midwest Economics Association, Evanston, Illinois, March 19-21, 2010. {Program pages on file}

### Faculty Research Seminars:

### Non-peer Reviewed Journals:

### Others:

Dmitri Nizovtsev, "Game-Theoretic Models of Security: A Synthesis Attempt," Game Theory and Management (GTM2009): Abstracts. (Collected abstracts of papers presented at the International Conference Game Theory and Management, St. Petersburg, Russia, June 24-26, 2009) Edited by Leon A. Petrosjan and Nikolay A. Zenkevich. St. Petersburg: Graduate School of Management, St. Petersburg University, 2009, p. 184. {on file} (DB)

Dmitri Nizovtsev, "Player Ignorance and Equilibrium Outcomes in Security Games," Game Theory and Management (GTM2009): Abstracts. (Collected abstracts of papers presented at the International Conference Game Theory and Management, St. Petersburg, Russia, June 24-26, 2009) Edited by Leon A. Petrosjan and Nikolay A. Zenkevich. St. Petersburg: Graduate School of Management, St. Petersburg University, 2009, p. 182. {on file} (DB)

**SERVICE (DISCIPLINE-RELATED)**  
**(Highlights only after five years)**

**Professional:**

**National and International:**

- External tenure review for a faculty member at Indiana University – Kokomo
- Reviewer for Economic Theory
- Reviewer for Reliability Engineering and System Safety
- Reviewer for Journal of Management Information Systems
- Reviewer for International Journal of Performaility Engineering
- Reviewer for Journal of Computer Security
- Reviewer for Information Systems Research.

**Regional:**

**State and Local:**

**Other Professional Service Activities:**

**Programs Presented to Professional Organizations:**

**Institutional:**

**University:**

- Apeiron Committee, 2005-2007
- International Education committee, 2006-2008

**School:**

- Coordinator for the School of Business Research Seminar series
- Planning & Review Committee, 2001-present
- Advising
- International Education Task Force (chair), since 2006 inception

**Program:**

- Contributed to Economics Core Assessment Test

**Public/Community:**

- Interview with KTKA, Channel 49, "Econ 101: Don't panic", September 17, 2008.

## FACULTY DATA SHEET SUMMARY

**KANALIS OCKREE**  
Professor of Accounting  
Assessment Coordinator

Qualification:	AQ	Primary Teaching Area:	Accounting
		Tenured:	Yes
Graduate Faculty:	NO	Year Hired at Washburn:	1984

### *Education:*

<u>Degree</u>	<u>Institution</u>	<u>Year</u>	<u>Major/Minor</u>
Ph.D.	University of Kansas	1993	Accounting
M.Acc.	Kansas State University	1983	Accounting
B.B.A.	Washburn University	1982	Accounting

### *Intellectual Contributions Summary for June 2007 through 2012: (Each listed only once at highest level outcome)*

		Discipline-based	Contributions to Practice	Learning & Pedagogical	Total
Outcomes	Peer Reviewed Journal Articles	2	2	1	5
	Research Monographs				0
	Books				0
	Book Chapters				0
	Peer Reviewed Proceedings				0
	Peer Reviewed Paper Presentations				0
	Faculty Research Seminars				0
	Non-peer Reviewed Journals				0
	Others				0
	<b>Total</b>		2	2	1

### *Primary Course Responsibilities for Fall 2007 through Fall 2012:*

Course Identifier and Number	Title
AC224	Financial Accounting – 1
AC225	Managerial Accounting – 6
AC321	Interm Financial Accounting I – 11
AC322	Interm Financial Accounting II – 4
AC330	Accounting Information Systems – 10
AC427	Gov & Inst Accounting – 1

**KANALIS OCKREE**  
**Professor of Accounting**

**Education (include majors and minors, and degree dates):**

Doctoral: Ph.D., Accounting, University of Kansas, 1993  
Graduate: M.Acc., Accounting, Kansas State University, 1983  
Undergraduate: B.B.A., Accounting, Washburn University, 1982

**Academic Appointments (include time periods):**

School of Business, Washburn University

- Professor of Accounting, 2009 -present
- Associate Professor, 1998-2009
- Assistant Professor, 1992-1998
- **Adjunct Professor, 1991-1992**
- **Instructor, 1984-1991**

University of Kansas, Supervised all sections (10) of Managerial Accounting, 1991-1992

**Relevant Non Academic Experience:**

Small Business, Accounting Consultant - Primarily systems advising and review, 1996-present

Cummins and Coffman, CPAs, Staff Accountant - Tax, Auditing, Research, 1986-1988

John Walker, CPA, Staff Accountant - Tax, Compilation and Review, Auditing, Research, 1986

Walker & Denny CPAs, Topeka, Kansas, 1984-1985

Kansas Dept. on Aging, Special Project Auditor - Cash Audit, Revised procedures to prevent future errors and promote efficiency, 1984

**Faculty Development (list any additional development activities you have undertaken related to your teaching area) (past 5 years):**

- General Education Conference, October 2010
- AICPA Annual Updates, November 2007, 2008, 2009, 2010, 2011
- AICPA Top 10 Technologies Initiative, September 2008, 2009, 2010, 2011
- IFRS Update, Deloitte, November 2011
- Accounting Update, Deloitte, November 2011
- KSCPA Professional Update, September 2009, 2011
- SOBU Economics Update, 2009, 2010, 2011 (upcoming)
- General Education Conference, October 2010
- Tax Update, February 2008, 2009
- KSCPA KS Tax Conference, November 2008, 2009
- Economic Forces Across History, March 2009
- Ethics Seminar, November 1008
- Sub-prime Mortgages/SOX Aftershocks, September 2008
- IFRS Update, KPMG, August 2008
- AAA Concurrent Sessions, August 2007, 2008

- Ethics Symposium – AAA, August 2008
- IFRS: Benefits and Challenges, July 2008
- Central States Research Workshop, October 2007, 2008, 2009
- AICPA Annual Updates, 2000-2009
- Tax Update 2, 2/17/2009
- Ethics, 11/21/2008
- SubPrime Mar, 9/16/2008
- Tax Update, 2/19/2008
- Ethics Roundtable, 9/18/2007
- Bill Greiner on the Economy / Washburn, 3/5/2009
- Weigand Economic Forces Across History /Washburn B, 3/5/2009
- KSCPA - Kansas Tax Conference, 11/20/2008
- KSCPA - Professional Issues Update, 11/19/2008
- AICPA Top Ten Technologies Initiative, 9/26/2008
- Sub-prime Mortgages/SOX After Shocks, 9/16/2008
- IFRS Update KPMG, 8/20/2008
- AAA Concurrent Sessions, 8/6/2008
- AAA Concurrent Sessions, 8/5/2008
- AAA Concurrent Sessions, 8/4/2008
- Ethics Symposium AAA Annual Meeting, 8/3/2008
- IFRS: Benefits and Challenges, 7/30/2008
- Central States Accounting Research Workshop, 10/26/2007

## INSTRUCTIONAL ACTIVITIES AND DEVELOPMENT

### Primary Teaching Area: Accounting

#### Course Responsibilities:

#### Semesters:

<u>Fall 2007</u>		#	<u>Spring 2008</u>		#
Course	Title	Sections	Course	Title	Sections
AC225	Managerial Accounting	EA	AC321	Interm Fin Accounting I	EA
AC321	Interm Fin Accounting I	A	AC330	Accounting Inform Systems	A
AC330	Accounting Inform Systems	EA			
<u>Fall 2008</u>		#	<u>Spring 2009</u>		#
Course	Title	Sections	Course	Title	Sections
AC225	Managerial Accounting	EA	AC225	Managerial Accounting	B
AC321	Interm Fin Accounting I	A	AC321	Interm Fin Accounting I	EA
AC330	Accounting Inform Systems	EA	AC330	Accounting Inform Systems	A
<u>Fall 2009</u>		#	<u>Spring 2010</u>		#
Course	Title	Sections	Course	Title	Sections
AC321	Interm Fin Accounting I	A	AC225	Managerial Accounting	B
AC330	Accounting Inform Systems	EA	AC321	Interm Fin Accounting I	EA
AC427	Gov & Inst Accounting	EA	AC330	Accounting Inform Systems	A
<u>Fall 2010</u>		#	<u>Spring 2011</u>		#
Course	Title	Sections	Course	Title	Sections
AC225	Managerial Accounting	C	AC225	Managerial Accounting	B
AC321	Interm Fin Accounting I	A	AC321	Interm Fin Accounting I	EA

AC330	Accounting Inform Systems	EA	AC330	Accounting Inform Systems	A
			AC322	Interm Fin Accounting II	A
<b>Fall 2011</b>		<b>#</b>	<b>Spring 2012</b>		<b>#</b>
Course	Title	Sections	Course	Title	Sections
AC321	Interm Fin Accounting I	A	AC321	Interm Fin Accounting I	EA
AC322	Interm Fin Accounting II	EA	AC322	Interm Fin Accounting II	EA
AC330	Accounting Inform Systems	EA	AC330	Accounting Inform Systems	A
			AC322	Interm Fin Accounting II	A
<b>Fall 2012</b>		<b>#</b>	<b>Spring 2013</b>		<b>#</b>
Course	Title	Sections	Course	Title	Sections
AC224	Financial Accounting	C			
AC321	Interm Fin Accounting I	A			
AC322	Interm Fin Accounting II	EA			

#### Instructional Innovations (past 5 years):

- Created a supplemental unit on ethical philosophy and accounting ethics for AC 321, Fall 2008
- Integrated QuickBooks accounting software into AIS, Fall 2010
- Integrated database query building into AIS, Fall 2009
- Developed student note system and lectures for AC 322, Spring 2011, Fall 2011
- Integrate IFRS changes and projections AC 321/AC 322, 2008, 2009, 2010, 2011

#### Professional Development (past 5-years):

##### Technology

- Updated understanding of QuickBooks/introduced into courses, 2010
- Learned iPad application and functionality for productivity, 2011
- Learned iPhone application and functionality use to communicate with students, 2010
- Developed higher level skills for computer support and upgrading, 2010

##### Diversity

- Presentation on Kenya to International group
- Sweet Sabbatical – Kenya spent 32 days in a completely different culture

##### Teaching

- Developed materials and taught AC427 Governmental and NFP Accounting, 2009
- Developed materials and taught Accounting seminars to state workers, 2009
- Teaching conference JCCC, 2009, 2011
- AISEC, AIS Update and research, 2009

#### Professional Memberships and Certifications (related to teaching):

- Certified Public Accountant, Kansas, 1983
- Certified Management Accountant, 1994
- AICPA, 1993-present
- Kansas Society of CPAs, member and active committee service. (since 1982)
- Task Force Leader, KSCPA, 2000-2010

- Educational Foundation, KSCPA Board of Directors, 2008-2011
- Institute of Management Accountants – Board Member, 2003-2010
- American Accounting Association, 1985-present

**Honors and Special Recognitions (related to teaching):**

- Phi Kappa Phi
- John C. and Betty Dicus Excellence in Teaching Award, 2007
- Ned N. Fleming Award of Excellence in Teaching, 2009
- Nominated for Washburn University Herrick Service Award, 2010
- Beta Alpha Psi member
- Beta Gamma Sigma



## INTELLECTUAL CONTRIBUTIONS (JUNE 2007-2012 ONLY)

*(Pages numbers are included. At the end of each citation is a letter designator to categorize each item as Discipline-based Research (DB); Contributions to Practice (CP); or Learning & Pedagogical Research (LP). An intellectual contribution should only be listed once (in its highest level).*

### Peer Reviewed Journal Articles:

James Martin and Kanalis Ockree, "Entrepreneurs and the Federal Deficit Gap – Making the Case for Expenditure Cuts and/or Tax Increases," Journal of the International Academy for Case Studies (JICAS) (forthcoming) (CP)

Kanalis Ockree and James Martin, "Income Tax Winners and Losers: The Recession in Focus." The CPA Journal (forthcoming) (DB)

James Haines, Kanalis Ockree, and David Sollars, "Framework for Review of Ethics Instruction," Journal of Business Ethics Education Vol. 6, 2009, pp. 69-92. {on file, acceptance e-mail of on file} (LP)

- 1) Previously available as "A Model for Review of Ethics Instruction." WUSOBWPS, No. 109, December 2008, 30 pages. (LP)

Kanalis Ockree and James Martin, "An Analysis of External and Internal Responses to Material Weaknesses: Implementing: Section 404 of the Sarbanes-Oxley Act." The CPA Journal Vol. 79, No. 7, July 2009, pp. 42-47. {on file} (DB)

- 1) Previously presented as Part Two of of Jim Martin, Janice Schrum, and Kandy Ockree, "Subprime Mortgage Defaults: Keeping Up with the Jones? External and Internal Corporate Reactions to SOX" at a Washburn School of Business Research Seminar, October 14, 2008 {series flyer, presentation slides on file};

- 2) Previously available as WUSOBWPS, No. 106, October 2008, 29 pages.

Kanalis Ockree and James Martin, "Section 404 of the Sarbanes-Oxley Act: Did the Stock Market Anticipate It?" Journal of Accounting, Ethics, and Public Policy Vol. 7, No. 1, 2007, pp. 26-46. (forthcoming; copy of online version on file, received Jan. 30, 2008) {acceptance e-mail on file} (CP)

- 1) Previously available as WUSOBWPS, No. 51, August 2005 (Original), February 2006 (Revised), 20 pages;
- 2) Previously presented at the Central States Accounting Research Workshop, Kansas State University, November 18, 2005, Manhattan, KS. {Program schedule on file};
- 3) Previously at a School of Business Research Seminar, November 8, 2005.

### Research Monographs:

#### Books:

#### Book Chapters:

#### Peer Reviewed Proceedings:

**Peer Reviewed Paper Presentations:**

**Faculty Research Seminars:**

**Non-peer Reviewed Journals:**

**Others:**

**SERVICE (DISCIPLINE-RELATED)**

**(Highlights only after five years)**

**Professional:**

**National and International:**

**Regional:**

**State and Local:**

- KSCPA Task Force and Leadership Conference, November 2007
- KSCPA Task Force and Leadership Conference, November 2008
- KSCPA Task Force and Leadership Conference, November 2009
- KSCPA Task Force and Leadership Conference, November 2010

**Other Professional Service Activities:**

- Christ Lutheran Church, Council Financial Consultant, 2011

**Programs Presented to Professional Organizations:**

**Institutional:**

**University:**

- Faculty Senate, 2005 – 2008; 2009 – present
- Assessment Committee, 2000- 2010
- Technology Advisory Task Force, 2008
- Academic Affairs Committee, 2011
- Chair of Academic Affairs Committee, fall 2011
- Curriculum Development Grants Committee, 2011

**School:**

- Member - Curriculum Committee, 1997 - present
- Chair-Curriculum Committee, 1992 – 2000
- Chair-Curriculum Committee, 2004 – 2009, Fall 2011
- Assessment Coordinator, 2002 – 2010
- Technology Committee, 1990 – present
- Accounting Faculty Coordination, 2011, ongoing
- Accounting Faculty Search Team, 2011

**Program:**

- Coordinate awarding of accounting scholarships, 1997 - present
- Renegotiated In-kind grant from MS Business Solution, 2011
- Reviewed financial accounting textbook, 2009 (McGraw Hill – Irwin)
- Reviewed Intermediate Textbook (McGraw Hill), 2010

**Public/Community:**

Christ Lutheran Church, Finance Committee – 2004 – 2005, Serve on contributions team, reconcile cash, make bank deposits – 2002 – present.

**FACULTY DATA SHEET  
SUMMARY**

**XIAOFENG (SHELDON) PENG**  
Assistant Professor of Accounting

<b>Qualification:</b>	<b>AQ</b>	<b>Primary Teaching Area:</b>	<b>Accounting</b>
		<b>Tenured:</b>	<b>No</b>
<b>Graduate Faculty:</b>	<b>Yes</b>	<b>Year Hired at Washburn:</b>	<b>2007</b>

**Education:**

<u>Degree</u>	<u>Institution</u>	<u>Year</u>	<u>Major/Minor</u>
Ph.D.	Kent State University	2008	Accounting
M.S.	Michigan State University	2002	Professional Accounting
M.S.	Kent State University	1996	Accounting
B.S.	Nankai University, China	1987	Applied Mathematics

**Intellectual Contributions Summary for June 2007 through 2012:**  
(Each listed only once at highest level outcome)

<b>Outcomes</b>		<b>Discipline-based</b>	<b>Contributions to Practice</b>	<b>Learning &amp; Pedagogical</b>	<b>Total</b>
	Peer Reviewed Journal Articles	1			1
Research Monographs				0	
Books				0	
Book Chapters				0	
Peer Reviewed Proceedings				0	
Peer Reviewed Paper Presentations				0	
Faculty Research Seminars				0	
Non-peer Reviewed Journals				0	
Others	1			1	
<b>Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**Primary Course Responsibilities for Fall 2007 through Fall 2012:**

<b>Course Identifier and Number</b>	<b>Title</b>
AC225	Managerial Accounting – 12
AC325	Cost Accounting – 1
AC954	Management Accounting Analysis – 8

**XIAOFENG (SHELDON) PENG**  
**Assistant Professor of Accounting**

**Education (include majors and minors, and degree dates):**

Doctoral:                    Ph.D., Accounting, Kent State University, 2008

Graduate:                    M.S., Professional Accounting, Michigan State University, 2002  
                                  M.S., Accounting, Kent State University, 1996

Undergraduate:            B.S., Applied Mathematics, Nankai University, China, 1987

**Academic Appointments (include time periods):**

School of Business, Washburn University

- Faculty member, 2007-present

Kent State University

- Graduate Research/Teaching Associate, 2002-2007, 1995-1996

Michigan State University

- Graduate Research, Teaching Associate, 1998-2002

**Relevant Non Academic Experience:**

- Assistant Controller, Ajax Magnethermic Corp. Warren, Ohio, 1997-1998
- Vice President – Finance and CFO, Chinese Operations, Ajax Magnethermic Corp., 1997-1998
- Accounting Manager for Ajax Service Centers, Ajax Magnethermic Corp., 1996-1997
- Staff Accountant, Marketeam Associates Inc., Shaker Heights, Ohio, 1996-1996
- Accountant, City of Cuyahoga Falls Dept. of Finance, Ohio, 1996-1996

**Faculty Development (list any additional development activities you have undertaken related to your teaching area):**

- 8<sup>th</sup> annual Accounting Educator's Seminar, JCCC, March 2009
- 9<sup>th</sup> annual Accounting Educator's Seminar, JCCC, March 2010

## INSTRUCTIONAL ACTIVITIES AND DEVELOPMENT

Primary Teaching Area: Accounting

Course Responsibilities:

Semesters:

<u>Fall 2007</u>			<u>Spring 2008</u>		
Course	Title	# Sections	Course	Title	# Sections
AC225	Managerial Accounting	B	AC225	Managerial Accounting	A
AC225	Managerial Accounting	C	AC225	Managerial Accounting	B
			AC325	Cost Accounting	EA
<u>Fall 2008</u>			<u>Spring 2009</u>		
Course	Title	# Sections	Course	Title	# Sections
AC225	Managerial Accounting	B	AC225	Managerial Accounting	A
AC225	Managerial Accounting	C	AC225	Managerial Accounting	EA
			AC954	Mgmt. Accounting Analysis	GA
<u>Fall 2009</u>			<u>Spring 2010</u>		
Course	Title	# Sections	Course	Title	# Sections
AC225	Managerial Accounting	B	AC225	Managerial Accounting	A
AC225	Managerial Accounting	EA	AC225	Managerial Accounting	EA
AC954	Mgmt. Accounting Analysis	GA	AC954	Mgmt. Accounting Analysis	GA
<u>Fall 2010</u>			<u>Spring 2011</u>		
Course	Title	# Sections	Course	Title	# Sections
AC225	Managerial Accounting	B	AC225	Managerial Accounting	A
AC225	Managerial Accounting	EA	AC225	Managerial Accounting	EA
AC954	Mgmt. Accounting Analysis	GA	AC954	Mgmt. Accounting Analysis	GA
<u>Fall 2011</u>			<u>Spring 2012</u>		
Course	Title	# Sections	Course	Title	# Sections
AC225	Managerial Accounting	B	AC225	Managerial Accounting	A
AC225	Managerial Accounting	EA	AC225	Managerial Accounting	EA
AC954	Mgmt. Accounting Analysis	GA	AC954	Mgmt. Accounting Analysis	GA
<u>Fall 2012</u>			<u>Spring 2013</u>		
Course	Title	# Sections	Course	Title	# Sections
AC225	Managerial Accounting	B			
AC225	Managerial Accounting	EA			
AC954	Mgmt. Accounting Analysis	GA			

Instructional Innovations (past 5-years):

Professional Development (past 5-years):

Technology

Diversity

Teaching

**Professional Memberships and Certifications (related to teaching field):**

Certified Public Accountant  
Certified Management Accountant  
Certified Internal Auditor  
American Institute of CPAs  
Institute of Management Accountants  
Institute of Internal Auditors

**Honors and Special Recognitions (related to teaching field):**

**INTELLECTUAL CONTRIBUTIONS (JUNE 2007-2012 ONLY)**

*(Pages numbers are included. At the end of each citation is a letter designator to categorize each item as Discipline-based Research (DB); Contributions to Practice (CP); or Learning & Pedagogical Research (LP). An intellectual contribution should only be listed once (in its highest level).*

**Peer Reviewed Journal Articles:**

Yue Qi, Xiaofeng Peng, and Ming li, "Removing the Necessity of Simplifications in Large-scale Portfolio Selection and Implications to Chinese Portfolio Theory and Management," Nankai Business Review International Vol. 1, No. 1, 2010, pp. 20-38 {on file, 21 pages} (DB)

**Research Monographs:**

**Books:**

**Book Chapters:**

**Peer Reviewed Proceedings:**

**Peer Reviewed Paper Presentations:**

**Faculty Research Seminars:**

**Non-peer Reviewed Journals:**

**Others:**

Yue Qi, Fen Wu, and Xiaofeng Peng, "Formulate Corporate Social Responsibility in China by Multiple Objective Portfolio Selection and Optimize by Multiple Objective Genetic Algorithms." Booklet of Abstracts of the First International Conference on Multidimensional Finance, Insurance and Investment, Hammamet, Tunisia, April 14-16, 2011, pp. 43-44 (abstract only) {on file} (DB)

**SERVICE (DISCIPLINE-RELATED)**  
**(Highlights only after five years)**

**Professional:**

**National and International:**

Speaker, International Finance and Investment Conference by Nankai University, June, 2009, Ticajin, China

**Regional:**

**State and Local:**

**Other Professional Service Activities:**

Speaker, China forum by Washburn University Department of History, Fall 2008, Topeka, KS.

**Programs Presented to Professional Organizations:**

**Institutional:**

**University:**

Interview and recruit exchange students from China prestigious universities, summer 2008, 2009, 2010, 2011

Member, Faculty Development Grant committee

Member, Presidential Delegation, Summer 2011 (accompanied President Dr. Farley visiting Nankai University and Lenzhou University)

**School:**

Member, School of Business student Affair Committee

Translator, Meeting between Dean Dr. Sollars and WUST Dean Dr. Pan

**Program:**

**Public/Community:**

Volunteer Accountant, KTWU-TV/Channel 11 Autumn Auction, Fall 2008, Fall 2009, and Fall 2010

Volunteer call take, KTKA 49 ABC, Fall 2008

President, Topeka Chinese American Association (Aug. 2009-present)

Ad Hoc Reviewer, International Journal of Multi Criteria Decision

Ad Hoc Reviewer, Review of Quantitative Finance and Accounting





**Pamela Schmidt**  
**Assistant Professor of Accounting**

**Education (include majors and minors, and degree dates):**

Doctoral: Ph.D., Accounting, University of Arkansas, 2011

Graduate: M.B.A., Management, Northwestern University, 1996

Undergraduate: M.S., Computer Science, University of Southern California,  
B.S., Computer Science, University of Kansas,

**Academic Appointments (include time periods):**

School of Business, Washburn University

- Faculty member, 2012-present

Wayne State

- Faculty member, 2010-2012

Walton College of Business, University of Arkansas

- Executive in Residence/Instructor, 2000-2005

Information Technology Research Institute, University of Arkansas

- Associate Director, 2003, 2004

**Relevant Non Academic Experience:**

- SBC/Ameritech, Chicago, IL  
Director & Senior Product Manager, Broadband Products, 1997-2000
- Prairie Multimedia, West Chicago, IL  
Director of New Projects (Internet and CD-ROM), 1995-1997
- AT&T Corp, Naperville, IL  
Multimedia & Visual Communications Products Group,
- AT&T Bell Labs, Naperville, IL  
Technical Manager, Project Manger, Computer and Network product design.

**Faculty Development (list any additional development activities you have undertaken related to your teaching area):**

AMCIS 2011 Panel "Teaching 21st Century BPM & BPMS", Panel Members: Richard Welke (panel chair), Robert (Bob) Bostrom, Tim Olsen, and Pamela J. Schmidt. Schmidt presented on "Experiential Learning of Business Processes via ERP Simulation-Based Training," AMCIS (American Conference on Information Systems), Detroit Michigan, August 4-7, 2011.

Grabski, Severin, and Schmidt, Pamela J. "IT Governance in a Cloud Computing Environment", Strategic and Emerging Technology (SET) AAA Section Pre-Conference preceding *American Accounting Association Annual Meeting*, Washington, DC, August 3, 2012, (paper accepted for presentation).

AAA Southwestern Region Conference, Invited Panelist, Panel Title "The Not-So-Silver Lining of Cloud Computing", Panel Members: Kim Church (moderator & panelist), Pamela J. Schmidt and Jason Rohlf. New Orleans, Louisiana, February 29 to March 3, 2012.

Schmidt, P. J., Cronan, T. P.,. "ERP Business Process Knowledge Network Structure Analysis" Invited research presentation at *45th Hawaii International Conference on System Sciences*, Maui, Hawaii. Jan.4-7, 2012.

Schmidt, Pamela J. "The Role of Challenge in Information Systems Use," *Proceedings of the 43rd Hawaii International Conference on System Sciences*, IEEE Computer Soc. Press, Los Alamitos, CA, 2010.

\* Best Paper in Human-Computer Interaction Mini-Track

Schmidt, Pamela J., and Cronan, Timothy Paul, "The Influence of Simulation-based IT Training On ERP Knowledge Acquisition and Attitudes," *American Accounting Association Annual Meeting*, New York City, August 3-5, 2009.

Schmidt, P. J., Cronan, T. P., Douglas, D. E. and Alnuaimi, O. "SAP Simulation Training: Influence on SAP Knowledge and Attitudes toward ERP." Research poster presented at *SAP Curriculum Congress*, Charleston, N. C. March, 2009.

Schmidt, P. J., Cronan, T. P., Douglas, D. E. and Alnuaimi, O. "SAP Simulation Training: Influence on SAP Knowledge and Attitudes toward ERP." Invited research presentation at *42nd Hawaii International Conference on System Sciences*, Hawaii. Jan., 2009.

Schmidt, Pamela J. "IS Expertise on the Board of Directors: IT Governance and the Market Value of the Firm," Reviewed in New Scholars Research Consortium, *American Accounting Association - Accounting Information Systems Mid-Year Section Meeting*, Redondo Beach, CA. Jan 9-12, 2008,

### **Honors, Awards, and Grants:**

- Sue Garr Innovative Teaching Award – College of Business Administration, Wayne State Univ. May, 2012
- Beta Gamma Sigma Business Honor Society. May 2011
- Best Research Paper, Human Computer Interaction Track, Hawaii International Conference on Systems Sciences (HICSS-43). 2010
- Awarded AT&T Transmission Systems President's Award for product design achievements. 1995

## INSTRUCTIONAL ACTIVITIES AND DEVELOPMENT

Primary Teaching Area: Accounting

### Course Responsibilities:

#### Semesters:

<u>Fall 2012</u>		#	<u>Spring 2013</u>		#
Course	Title	Sections	Course	Title	Sections
AC225	Managerial Accounting	A			
AC330	Accounting Info. Systems	EA			

### Instructional Innovations (past 5 years):

### Professional Development (past 5 years):

Technology

Diversity

Teaching

### Professional Memberships and Certifications (related to teaching field):

- ISACA "Certified in Risk and Information Systems Control (CRISC)" Certification Designation (2011-2015)
- ERP Simulation certified trainer, HEC Montreal and SAP University Alliance certification.
- ISACA (Information Systems Audit and Control Association) member
- AAA (American Accounting Association) and AIS (Accounting Information Systems) Section
- AAA Audit Section, AAA Strategic and Emerging Technologies (SETA) Section
- Accounting Information Systems (SIG-ASYS), a special interest group of the AIS, <http://sigasys.aisnet.org>
- FBI InfraGard, an FBI-sponsored infrastructure security organization
- AIS (Association for Information Systems), [www.aisnet.org](http://www.aisnet.org)
  
- **PROFESSIONAL TRAINING**
- AAA Intensive Workshop on Teaching Accounting Information Systems (AIS), June 3-8, 2012
- Audit Educator's Bootcamp, by American Accounting Assoc. Ernst & Young, Chicago, June 19-21, 2012
- SAP Integrated ERP – Global Bike Inc. Workshop, Montreal, Canada, 2011
- ACL Computer Assisted Audit Tool (CAAT) ISACA workshop, 2009
- SAP Accounting Information Systems & IS Audit, California State University at Chico, 2009
- SAP Business Process Integration (BPI-I), University of Wisconsin at Milwaukee, 2008
- SAP Simulation Training Game, University of Wisconsin at Milwaukee, 2008
- SAP Managerial Accounting, Xavier University, Nova Scotia, 2004
- IBM Rational Software Modeling Suite and Requisite Pro (CASE tools), 2007

### Honors and Special Recognitions (related to teaching field):

- Sue Garr Innovative Teaching Award – College of Business Administration, Wayne State Univ. May, 2012
- Beta Gamma Sigma Business Honor Society. May 2011

## **INTELLECTUAL CONTRIBUTIONS (JUNE 2007-2012 ONLY)**

*(Pages numbers are included. At the end of each citation is a letter designator to categorize each item as Discipline-based Research (DB); Contributions to Practice (CP); or Learning & Pedagogical Research (LP). An intellectual contribution should only be listed once (in its highest level).*

### **Peer Reviewed Journal Articles:**

Grabski, S., Leech, S. and Schmidt, Pamela J. "A Review of ERP Research: A Future Agenda for Accounting Information Systems." *Journal of Information Systems*, March 2011. Vol 25, No 1, Spring 2011, pp. 37-78. (DB)

Cronan, T. P., Douglas, D. E., Alnuaimi, O. and Schmidt, P. J. "Decision Analytics in an Integrated Business Process Context: Learning Using an ERP Simulation Game," (Teaching Brief) *Decision Sciences Journal of Innovative Education*, May 2011. Vol 9, No 2, May 2011, pp. 227-234 (LP)

### **Research Monographs:**

#### **Books:**

#### **Book Chapters:**

Schmidt, P. J. "Individual User Adaptation to ERP". Chapter 13 in Pierre-Majorique Léger, Robert Pellerin, Gilbert Babin & Jacques Robert (Ed.), *Readings on Enterprise Resource Planning*, (1st Edition), Book Chapter Contribution (17 pages). HEC Montreal Business School, August, 2011. (Preliminary version of August 2011 on file) (CP)

### **Peer Reviewed Proceedings:**

Schmidt, Pamela J., Fred D. Davis, Christine C. Davis and T. Paul Cronan, "Acquiring ERP Business Process Knowledge: A Network Structure Analysis," *Proceedings of the 43rd Hawaii International Conference on System Sciences (HICSS-44)*, IEEE Computer Soc. Press, Los Alamitos, CA, 2011. (DB)

Schmidt, Pamela J. "The Role of Challenge in Information Systems Use," *Proceedings of the 43rd Hawaii International Conference on System Sciences (HICSS-43)*, IEEE Computer Soc. Press, Los Alamitos, CA, 2010. \* Best Paper in Human-Computer Interaction Mini-Track (DB)

### **Peer Reviewed Paper Presentations:**

#### **Faculty Research Seminars:**

#### **Non-peer Reviewed Journals:**

#### **Others:**

**SERVICE (DISCIPLINE-RELATED)**  
**(Highlights only after five years)**

**Professional:**

**National and International:**

- European Conference on Information Systems (ECIS) Associate Editor (AE) for Enterprise Systems Track, 2011, 2012.
- Journal of Applied Accounting Research (JAAR) reviewer, 2012.
- African Journal of Business Management, Reviewer, Journal Article,
- Accounting Education: An International Journal (AE) reviewer, 2012.
- Information Systems Management (ISM), reviewer 2011 and 2012.
- AAA Strategic & Emerging Technologies (SET) Section, Reviewer, Conference Paper, 2011
- International Journal of Accounting Information Systems, reviewer 2010 and 2011.
  
- On-Site Volunteer Coordinator for AMCIS (American Conference on Information Systems), Detroit Michigan, August 4-7, 2011.
  
- ICIS Accounting Information Systems (SIG-ASYS) pre-conference, discussant, 2009.
- AAA Annual Meeting, presenter & discussant in 2009, discussant & reviewer for 2 papers, 2008, reviewer 2008.
- Hawaii Internal Conference on Systems Science (HICSS-43), reviewer 2010, 2011 and 2012.
- Southwest American Accounting Association Conference (AAA), reviewer 2009.
- International Conference of Information Systems (ICIS), discussant 2007, reviewer 2007 and 2008.
- Journal of Strategic Information Systems Pre-ICIS conference, discussant, research paper roundtable 2007.
- Pre-ICIS conference for Journal of Strategic Information Systems, discussant at research roundtable 2007.
- ICIS International Conference of Information Systems, New Scholar Workshop, 2007.
- AAA Annual Meeting, attendee 2007.
- Accounting Information Systems (SIG-ASYS) section meeting, ICIS pre-conference attendee 2006.
- Decision Sciences Institute, reviewer 2006.
- ISCRAM (Information Systems Crisis Response and Management) PHD International Summer Research Program: 1st ISCRAM-TIEMS Summer School on Blended Crisis Response Teams in Tilburg, Netherlands, presenter and participant, June, 2006.

**Regional:**

**State and Local:**

**Other Professional Service Activities:**

- Project Manager of \$50 million dollar budget project for 3 year computer development program at AT&T Bell Labs. Handled budgets, staffing, project plan and tracking for project staff of 125.
- Business case development and financial analysis for new product development at SBC/Ameritech.
- Led billing & business process restructuring to introduce Broadband Internet service for Ameritech.
- Financial analysis, business case development and security plans for billion dollar offering of cable television and Internet broadband access in joint venture with internet service provider (ISP).
- Recommended vendor selection to CEO, led RFQ (request for quote) process with major vendors.

**Programs Presented to Professional Organizations:**

**Institutional:**

**University:****School:**

Walton College of Business, University of Arkansas, Fayetteville, AR. August, 2005 to August, 2010.

- Financial Accounting (ACCT 3013) introductory accounting, accounting majors requirement
- Information Systems Audit – assisting in first semester offered
- Accounting Information Systems course – prepped and assisted.
- ERP Foundations courses – assisted ERP/SAP simulation classes (undergraduate, graduate and industry)
- Seminar in Software Development (ISYS 4363) senior IS major's capstone project course
- System Analysis and Design (ISYS 3293) required IS majors course
- Data Analysis (WCOB 1033) required applied business statistics undergraduate course

Walton College of Business, University of Arkansas, Fayetteville, AR. Summer 2000 to August, 2005.

- MBA Partnering Project MBAD (5413/5423) MBA client consulting capstone course, faculty, 2004, 2005.
  - Business client: Nice-Pak Corp., Wal-Mart store brand vendor; market analysis and positioning, 2004.
  - Business client: Northwest Arkansas Museum non-profit; proposal and business case, 2005.
- Seminar in Systems Development (ISYS 5423) Professional MIS Graduate course – course development and initial offering of hybrid online and classroom delivery, part time graduate MIS.
- Managerial MBA (MBAD 5013/5023) teaching Management of Information Systems topic for MBA part time students (working professionals) – course development online & distance video course live to 3 locations.
- MBA (MBAD 5212/5223) Management of Information Systems for full time MBA Graduate students
- Systems Analysis and Design (ISYS 3293) required undergraduate course

**Program:****Public/Community:**

- SAP User Group (ASUG) planning committee member, Michigan ASUG meeting sponsor/host, Oct. 2011.
- Security Conference, sponsored by the University of Arkansas ITRI and FBI Infragard, project manager 2004
- Simulation in Education Conference, University of Arkansas - Conference co-project manager, 2007.
- Information Technology Research Institute (IRTC) sponsored two Project Management Seminars to industry professionals and MBA students, presenter.
- White Paper, "Evaluating the Impact of an ERP Simulation Game on Student Knowledge, Skills, and Attitudes" by Timothy Paul Cronan, David E. Douglas, Pamela Schmidt, and Omar Alnuaimi, 2009. Second most frequently requested paper from Information Systems Research Institute (ITRI) website: <http://itri.waltoncollege.uark.edu/> Reference #: ITRI-WP123-1008.
- White Paper, "Using an ERP Simulation Game: Learning and Attitudes toward SAP - Draft Report Company A," by Timothy Paul Cronan, David E. Douglas, Pamela Schmidt, and Omar Alnuaimi, 2009. Available from from Information Systems Research Institute (ITRI) website: <http://itri.waltoncollege.uark.edu/> Reference #: ITRI-WP122-1008.





**Craig Blumreich**  
Adjunct Instructor

**INSTRUCTIONAL ACTIVITIES AND DEVELOPMENT**

**Primary Teaching Area: Law**

**Course Responsibilities:**

**Semesters:**

<u>Fall 2007</u>			<u>Spring 2008</u>		
Course	Title	# Sections	Course	Title	# Sections
BU416	Commercial Transactions	A	BU417	Legal Business Associations	A
<u>Fall 2008</u>			<u>Spring 2009</u>		
Course	Title	# Sections	Course	Title	# Sections
BU416	Commercial Transactions	A	BU417	Legal Business Associations	A
<u>Fall 2009</u>			<u>Spring 2010</u>		
Course	Title	# Sections	Course	Title	# Sections
BU416	Commercial Transactions	A	BU417	Legal Business Associations	A
<u>Fall 2010</u>			<u>Spring 2011</u>		
Course	Title	# Sections	Course	Title	# Sections
BU416	Commercial Transactions	A	BU417	Legal Business Associations	A
<u>Fall 2011</u>			<u>Spring 2012</u>		
Course	Title	# Sections	Course	Title	# Sections
BU416	Commercial Transactions	A	BU417	Legal Business Associations	A
<u>Fall 2012</u>			<u>Spring 2013</u>		
Course	Title	# Sections	Course	Title	# Sections
BU416	Commercial Transactions	A			

**Instructional Innovations:**

**Professional Memberships and Certifications (related to teaching):**

Kansas Bar Association, 1979-Present  
 Topeka Bar Association, 1979-Present  
 American Board of Trial Advocates, 1995-Present  
 American Bar Association  
 Kansas Association of Defense Council, 1981-Present, Director, 1999-2003  
 Defense Research Institute, 1985-Present  
 International Association of Arson Investigators, 1992-Present  
 Barrister, American Inns of Court, Topeka Chapter, 1993-2000

**Licensure:**

1979 State of Kansas  
 1979 United States District Court for the District of Kansas  
 1982 United States Circuit Court of Appeals – Tenth Circuit

**Honors and Special Recognitions (related to teaching):**

Phi Delta Phi Legal Fraternity Scholarship Award Winner, 1979

Board of Editors, Washburn Law Journal, 1977-1979  
Bancroft-Whitney Award for Scholastic Excellence, 1976-1977  
Honors Legal Research Scholarship, Washburn University School of Law, 1978-1979  
Super Lawyers, Missouri/Kansas 2008, 2009, 2010  
AV Peer Review (Preeminent) Rated, Martindale-Hubbell, 1990 to present

### **INTELLECTUAL CONTRIBUTIONS (2005-2010 ONLY)**

*(Pages numbers are included. At the end of each citation is a letter designator to categorize each item as: (A) applied research; (B) basic research; or (I) instructional development.) An IC should only be listed once (in its highest level).*

Insurance Coverage Litigation – Bad Faith Litigation – National Business Institute Course Book (2009)

### **SERVICE (DISCIPLINE-RELATED) (Highlights only after five years)**

#### **Professional:**

#### **Institutional:**

#### **Public:**

Board of Directors – Topeka Tennis Association  
Phi Delta Theta Alumni Board  
Phi Delta Theta Faculty Advisor  
Member of Christ Lutheran Church  
Active in providing pro bono assistance for the Legal Aid Society of Topeka, Inc.