Category I Proposal Transmittal Sheet

Submit proposals to: Office of Academic Planning and Assessment
110 Kerr Admin – Oregon State University

For instructions, see http://oregonstate.edu/ap/curriculum/cat1.html. Please attach Proposal, Library Evaluation (performed by the library), Liaison Correspondence, Faculty Curriculum Vitae, and Budget Sheets, as appropriate.

Check one:

**Full Proposal**
- X New degree program
- [ ] New certificate program or administrative unit
- [ ] Major change in existing program
- [ ] Establishment of a new College or Department

**Abbreviated Proposal**
- [ ] Rename of an academic program or unit
- [ ] Reorganization – moving responsibility for an academic program from one unit to another
- [ ] Merging or splitting an academic unit
- [ ] Termination of an academic program or unit
- [ ] Suspension or reactivation an academic program or unit

For proposals to establish a new center or institute, contact the Research Office (737-3437).

For requests to offer existing certificate and degree programs at new locations, use the New Location Request Form available on the Web: http://www.ous.edu/aca/aca-forms.html

Title of Proposal: Master of Business Administration and Accountancy

Effective Date: Sept. 16 2011

Department/Program: Accountancy Program

College: College of Business

I certify that the above proposal has been reviewed and approved by the appropriate Department and College committees:

Sign (Dept Chair/Head; Director) 1-12-11

Sign (Dean of College) 1/21/11

Print (Department Chair/Head; Director) Print (Dean of College)
Category I Proposal
Guidelines for Addressing Accessibility of New Programs

Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990 prohibits discrimination against individuals with disabilities and mandates the provision of reasonable accommodations to ensure access to programs and services. Oregon State University is committed to providing equal opportunity to higher education for academically qualified students without regard to a disability.

For questions and assistance with addressing access, please contact the Office of Disability and Access Services (737-4098) or the Office of Affirmative Action and Equal Opportunity (737-3556)

Title of Proposal: ___________________________ Effective Date: Sept. 16, 2011

Master of Business Administration and Accountancy

Department/Program: ___________________________ College: ___________________________

Accountancy Program

College of Business

☐ Faculty Guidelines (http://ds.oregonstate.edu/facultystaff.aspx?Title=ResponsibilitiesFacultyStaff)

☐ Information Technology Guidelines (http://oregonstate.edu/accessibility/)

By signing this form, we affirm that at we have reviewed the listed documents and will apply a good faith effort to ensure accessibility in curricular design, delivery, and supporting information.

Sign (Dept Chair/Head; Director) 1-13-11

Print (Department Chair/Head; Director)
Library Evaluation for Category I Proposal

Master of Business Administration and Accountancy (MBAA)
Title of Proposal

Department

College of Business
College

The subject librarian responsible for collection development in the pertinent curricular area has assessed whether the existing library collections and services can support the proposal. Based on this review, the subject librarian concludes that present collections and services are:

[ ] inadequate to support the proposal (see budget needs below)
[ ] marginally adequate to support the proposal
[X ] adequate to support the proposal

Estimated funding needed to upgrade collections or services to support the proposal (details are attached)

Year 1: Ongoing (annual):
$2,000 from Barnekoff Gift Fund

Comments and Recommendations:
Recommend allocating $2,000 toward providing access to accounting electronic books through the “patron driven acquisitions” model.

Date Received: 01/14/10 Date Completed: 01/26/10

Laurie Bridges Jennifer Nuelfull Faye Chadwell
Subject Librarian Head of Collections & Resource Sharing University Librarian

Signature

Signature

[Signature]

[Signature]

[Signature]

Date

[1/28/11]

[1/28/11]
This proposal is for the establishment of a new degree program at OSU identified as a MBAA, or Master of Business Administration and Accountancy. The MBAA is a one-year Masters program for students with an undergraduate degree in Accounting. In the context of OSU undergraduate accounting students, the MBAA will create a seamless and integrated undergraduate and graduate program that will allow accounting students to receive an undergraduate degree and a master’s degree during their five years of university study required to become a CPA. As an integrated program, the MBAA is designed to allow students the opportunity to plan early enough in their accounting education program to enable them to receive both an undergraduate degree and a graduate degree. The MBAA is also designed to accommodate post-baccalaureate students wishing to prepare for accounting careers. The MBAA will be unique among Oregon Colleges and Universities.

Our desire for graduate accounting program at OSU comes in part from regulation of the accounting profession and in part to further the education of our accounting students. To be licensed as a Certified Public Accountant in the State of Oregon requires a university degree and the equivalent of five years of higher education (225 quarter credits). Although we expect the MBAA Program to primarily draw from the approximately sixty students that are currently graduating each year with 225 undergraduate credits, we also expect the MBAA to appeal to a smaller percentage of Accounting Certificate, MBA, and INTO students. The Accountancy undergraduate program graduates approximately 90 students each year with approximately 70% (sixty students) earning 225 undergraduate credits. The Accountancy Post Baccalaureate Certificate Program accepted 17 students to begin their studies during Fall term 2010. Between 50 and 60 students begin the MBA Program each academic year.

Research into the value of a business graduate degrees for accounting majors indicates that both MBAs and Masters of Accountancy are beneficial to accounting careers but in somewhat different ways (Hunton and Stone, 2005). Masters of Accountancy programs with their emphasis on technical knowledge appear to be beneficial during the early and mid stages of accountant’s careers. Masters of Business Administration programs with their emphasis on strategic thinking appear to be beneficial during accountant’s later stages of accountant’s careers. For these reasons we believe that a joint graduate program in accounting and business administration makes sense from a career perspective. Given the minimum requirement of five years of college-level coursework to enter the public accounting profession, we believe there is an opportunity to enhance the education of our students in a manner that will enrich all stages of their careers.

The MBAA will leverage existing courses in OSU’s MBA Program and OSU’s Accountancy Degree Program such that incremental costs accruing to the institution are minimized. Recruitment, selection, and management of students will be handled within the College of Business (i.e., the MBAA will not require resources from the OSU Graduate School). Upon approval, the MBAA will begin the Fall of 2011.

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Proposal to Initiate a New Instructional Program for a
Master of Business Administration and Accountancy (MBAA)

Oregon State University
Accountancy Program
College of Business
200 Bexell Hall

January 2011

Professor Roger Graham
204 Bexell Hall
roger.graham@bus.oregonstate.edu
541 737 4028
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CIP#: 520305
MBAA – Master of Business Administration and Accountancy

Executive Summary

This proposal is for the establishment of a new degree program at OSU identified as a MBAA, or Master of Business Administration and Accountancy. The MBAA is a one-year Masters program for students with an undergraduate degree in Accounting. In the context of OSU undergraduate accounting students, the MBAA will create a seamless and integrated undergraduate and graduate program that will allow accounting students to receive an undergraduate degree and a master’s degree during their five years of university study required to become a CPA. As an integrated program, the MBAA is designed to allow students the opportunity to plan early enough in their accounting education program to enable them to receive both an undergraduate degree and a graduate degree. The MBAA is also designed to accommodate post-baccalaureate students wishing to prepare for accounting careers. The MBAA will be unique among Oregon Colleges and Universities.

Our desire for graduate accounting program at OSU comes in part from regulation of the accounting profession and in part to further the education of our accounting students. To be licensed as a Certified Public Accountant in the State of Oregon requires a university degree and the equivalent of five years of higher education (225 quarter credits). Although we expect the MBAA Program to primarily draw from the approximately sixty students that are currently graduating each year with 225 undergraduate credits, we also expect the MBAA to appeal to a smaller percentage of Accounting Certificate, MBA, and INTO students. The Accountancy undergraduate program graduates approximately 90 students each year with approximately 70% (sixty students) earning 225 undergraduate credits. The Accountancy Post Baccalaureate Certificate Program accepted 17 students to begin their studies during Fall term 2010. Between 50 and 60 students begin the MBA Program each academic year.

Research into the value of a business graduate degrees for accounting majors indicates that both MBAs and Masters of Accountancy are beneficial to accounting careers but in somewhat different ways (Hunton and Stone, 2005). Masters of Accountancy programs with their emphasis on technical knowledge appear to be beneficial during the early and mid stages of accountant’s careers. Masters of Business Administration programs with their emphasis on strategic thinking appear to be beneficial during accountant’s later stages of accountant’s careers. For these reasons we believe that a joint graduate program in accounting and business administration makes sense from a career perspective. Given the minimum requirement of five years of college-level coursework to enter the public accounting profession, we believe there is an opportunity to enhance the education of our students in a manner that will enrich all stages of their careers.

The MBAA will leverage existing courses in OSU’s MBA Program and OSU’s Accountancy Degree Program such that incremental costs accruing to the institution are minimized. Recruitment, selection, and management of students will be handled within the College of Business (i.e., the MBAA will not require resources from the OSU Graduate School). Upon approval, the MBAA will begin the Fall of 2011.

_____________________________________

1. Program Description

a.

<table>
<thead>
<tr>
<th>CIP #: 520305</th>
<th>Accounting and Business/Management.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Definition:</td>
<td>An integrated or combined program in accounting and business administration/management that prepares individuals to function as accountants and business managers.</td>
</tr>
<tr>
<td>(Source: US Department of Education, National Center for Educational Statistics, CIP 2010 ed.)</td>
<td></td>
</tr>
</tbody>
</table>

Proposal Summary

NEW

MBAA _ Master of Business Administration and Accountancy (CIP #: 520305)

b. Brief overview of the proposed program, including its disciplinary foundations and connections; program objectives; programmatic focus; degree, certificate, minor, and concentrations offered.

This proposal is for the establishment of a new degree program at OSU identified as an MBAA, or Master of Business Administration and Accountancy. The primary objective of the MBAA at Oregon State University is to provide a professionally-oriented program to prepare students for successful careers in public and private accounting as Certified Public Accountants. Students intending to take the Uniform CPA exam must plan to satisfy two State of Oregon Board of Accountancy requirements. First, students must ensure they have completed at least 36 credit hours in accounting. Second, students must earn the equivalent of five years of University education. Unlike other Oregon universities, accounting students at OSU have no graduate degree focused on accounting.2 For this reason undergraduates in accounting at OSU typically take the equivalent of five years of undergraduate courses. Although a few (less than five per year) accounting students pursue a Master’s degree, most decide after their fourth year of study to ‘fill’ in credits during their fifth year. Therefore, one objective of the OSU MBAA is to have an identifiable program available for accounting students finishing their third year of undergraduate study that will lead them to pursue a higher value graduate degree. The MBAA will allow accounting students the option of an integrated five-year accounting program. As an integrated program, the MBAA will be designed to allow students the opportunity to plan early in their

2 The University of Oregon offers a one-year Master’s in Accounting and Portland State offers a Master’s in Science in Financial Analysis.
accounting education program to enable them to receive both an undergraduate degree and a graduate degree during the five years of university study required to become a CPA.

The accounting program has a well-established Accounting Certificate Program where individuals with non-accounting backgrounds can take enough accounting courses to qualify to take the Uniform Certified Public Accounting Exam (The CPA exam). Therefore, another objective of the MBAA Program will be to allow those students to earn a graduate degree with a reasonable extension of their certificate program.

Finally, the MBAA program will provide an opportunity for MBA students to specialize in accounting.
c. Course of study – proposed curriculum, including course numbers, titles, and credit hours.

MBA and MBAA Courses

MBA students take 15 courses for a total of 45 graduate credit hours. MBAA students will take eight of the 15 MBA courses for a total of 24 graduate credits. MBAA students also take five graduate accounting courses for a total of 21 graduate credit hours. Table 1 shows the current MBA course schedule and the proposed MBAA course schedule. Appendix A presents a full description of the courses in the MBA, undergraduate Accountancy programs and the MBAA. Appendixes B and C present syllabi for two new courses in the MBAA program: ACTG 516 and ACTG 518.

Table 1: Comparison of the MBA Program with the MBAA Program: All courses 3 credits except where noted in parenthesis.

<table>
<thead>
<tr>
<th>MBA Course Schedule</th>
<th>MBAA Course Schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fall Term</td>
</tr>
<tr>
<td>BA 528 Financial and Cost Analysis</td>
<td>Elective: ACTG 522 Strategic Cost Management (4)</td>
</tr>
<tr>
<td>BA 555 Practical Business Analysis</td>
<td>Same</td>
</tr>
<tr>
<td>BA 590 Building customer Relationships</td>
<td>Same</td>
</tr>
<tr>
<td>BA 560 Venture Planning</td>
<td>ACTG 516 Accounting Research and Analysis</td>
</tr>
<tr>
<td>BA 569 Advanced Strategic Management</td>
<td>Same</td>
</tr>
<tr>
<td></td>
<td>Winter Term</td>
</tr>
<tr>
<td>BA 540 Corporate Finance</td>
<td>Same</td>
</tr>
<tr>
<td>BA 561 Supply Chain Management</td>
<td>Same</td>
</tr>
<tr>
<td>BA 531 Managing E-Business law</td>
<td>Same</td>
</tr>
<tr>
<td>BA 562 Managing Projects</td>
<td>Same</td>
</tr>
<tr>
<td>BA 572 Advanced Information Systems</td>
<td>Elective: ACTG 517 Advanced Financial Accounting (4)</td>
</tr>
<tr>
<td></td>
<td>Spring Term</td>
</tr>
<tr>
<td>BA 568 Integrated Business Project</td>
<td>Elective: ACTG 525 Advanced Taxation (4)</td>
</tr>
<tr>
<td>BA 543 Financial Markets and Institutions</td>
<td>ACTG 518 Accounting Theory and Practice (6)</td>
</tr>
<tr>
<td>BA 550 Organization Management</td>
<td>Same</td>
</tr>
<tr>
<td>BA 567 Contemporary Topics</td>
<td>Elective: ACTG 520 IT Auditing and Internal Controls (4)</td>
</tr>
<tr>
<td>Elective (3-4)</td>
<td></td>
</tr>
<tr>
<td>Total Credits 45-46</td>
<td>Total Credits 45: 24 from existing MBA courses, 9 from new ACTG courses 516 and 518, 12 from ACTG electives</td>
</tr>
</tbody>
</table>
Prerequisites for the MBAA: Accounting Courses

Prerequisites for the MBAA include all prerequisites currently required for the MBA program including BA 211 and BA 213 plus undergraduate accounting course work equivalent to earning the OSU Accounting Certificate (also equivalent to the accounting coursework for the BS/BA in Accountancy). Table 2 compares the accounting course requirements for accounting certificate and accountancy undergraduate degree students to accounting course requirements for MBAA students. Accounting undergraduate students accepted into the MBAA program and undergraduate accounting students take 32 upper-division credits of accounting coursework to earn their BS. The current accounting undergraduate program requires one elective taken from four courses. MBAA students will take an additional 12 credits of accounting coursework.

Table 2: Comparison of Accounting Course Requirements in the OSU Undergraduate Accountancy Program and the OSU Post-Baccalaureate Accounting Certificate Program with Accounting Course Requirements in the MBAA

<table>
<thead>
<tr>
<th>Accountancy Degree and Certificate Program Accounting Courses</th>
<th>MBAA Accounting Courses</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Required</strong></td>
<td>Required</td>
</tr>
<tr>
<td>ACTG 317 Accounting Concepts &amp; Controls</td>
<td>ACTG 317 Accounting Concepts &amp; Controls</td>
</tr>
<tr>
<td>ACTG 318 Intermediate Accounting I</td>
<td>ACTG 318 Intermediate Accounting I</td>
</tr>
<tr>
<td>ACTG 319 Intermediate Accounting II</td>
<td>ACTG 319 Intermediate Accounting II</td>
</tr>
<tr>
<td>ACTG 378 Accounting Information Systems</td>
<td>ACTG 378 Accounting Information Systems</td>
</tr>
<tr>
<td>ACTG 325 Tax Accounting</td>
<td>ACTG 325 Tax Accounting</td>
</tr>
<tr>
<td>ACTG 321 Managerial Accounting</td>
<td>ACTG 321 Managerial Accounting</td>
</tr>
<tr>
<td>ACTG 427 Assurance and Attestation Services</td>
<td>ACTG 427 Assurance and Attestation Services</td>
</tr>
<tr>
<td>Any One</td>
<td>Any Three</td>
</tr>
<tr>
<td>ACTG 417 Advanced Accounting</td>
<td>ACTG 516 Accounting Research and Analysis</td>
</tr>
<tr>
<td>ACTG 420 Advanced AIS</td>
<td>ACTG 518 Accounting Theory and Practice</td>
</tr>
<tr>
<td>ACTG 422 Advanced Managerial Accounting</td>
<td>ACTG 517 Advanced Financial Accounting</td>
</tr>
<tr>
<td>ACTG 425 Advanced Taxation</td>
<td>ACTG 520 IT Auditing and Internal Controls</td>
</tr>
<tr>
<td><strong>All courses are 4 credits</strong></td>
<td>All courses are 4 credits except ACTG 516 (3) and ACTG 518 (6).</td>
</tr>
</tbody>
</table>
One-Year Schedule of Classes: Students with an Undergraduate Accountancy Degree

Table 3 presents the course schedule for students with an undergraduate degree equivalent to the OSU Accountancy Degree. Students will take three of the four highlighted electives depending upon courses taken for undergraduate credit. Course credits in parentheses. Total graduate credits equal 45.

Table 3: Schedule of Courses for Students with an OSU Undergraduate Accountancy Degree (Three of four electives required after the awarding of undergraduate degree)

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Fall</th>
<th>Winter</th>
<th>Spring</th>
</tr>
</thead>
<tbody>
<tr>
<td>Courses</td>
<td>ACTG 516 (3)</td>
<td>ACTG 517 (4)</td>
<td>ACTG 525 (4)</td>
</tr>
<tr>
<td></td>
<td>ACTG 522 (4)</td>
<td>BA 562 (3)</td>
<td>ACTG 520 (4)</td>
</tr>
<tr>
<td></td>
<td>BA 590 (3)</td>
<td>BA 561 (3)</td>
<td>ACTG 518 (6)</td>
</tr>
<tr>
<td></td>
<td>BA 555 (3)</td>
<td>BA 531 (3)</td>
<td>BA 550 (3)</td>
</tr>
<tr>
<td></td>
<td>BA 569 (3)</td>
<td>BA 540 (3)</td>
<td></td>
</tr>
<tr>
<td>Credits</td>
<td>12-16</td>
<td>12-16</td>
<td>13-17</td>
</tr>
</tbody>
</table>

Two-Year Schedule of Classes: Students without an Undergraduate Accountancy Degree

Table 4 presents the course schedule for students without an undergraduate Accountancy degree equivalent to the OSU Accountancy Degree. Students have all MBA admission prerequisites completed before they begin classes in the Fall of their first year including BA 211 and BA 213. All courses three credits unless noted in parenthesis.

The course schedule equals 81 credit hours over two years. Elective credits are included to ensure a minimum of 12 credits hours per term for financial aid or visa concerns.

Table 4: Schedule of Courses for Students without an Undergraduate Accountancy Degree.

<table>
<thead>
<tr>
<th>Quarter</th>
<th>First Year</th>
<th>Second Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Courses</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACTG 317 (4)</td>
<td>ACTG 318 (4)</td>
</tr>
<tr>
<td></td>
<td>BA 590 (3)</td>
<td>ACTG 378 (4)</td>
</tr>
<tr>
<td></td>
<td>BA 555 (3)</td>
<td>BA 531 (3)</td>
</tr>
<tr>
<td>Elective</td>
<td>BA 540 (3)</td>
<td>ACTG 520 (3)</td>
</tr>
<tr>
<td>Credits</td>
<td>12+</td>
<td>14</td>
</tr>
</tbody>
</table>
Summary of Programs in Accountancy

In summary, both the two year and the one-year MBAA programs require 53 total accounting related credits (32 undergraduate accounting credits and 21 graduate accounting credits) and 24 total credits in the MBA program.

The Accountancy Program will continue to have a four-year undergraduate accountancy degree program and a post-baccalaureate accounting certificate program that require the 32 undergraduate accounting credits.

d. Manner in which the program will be delivered, including program location (if offered outside of the main campus), course scheduling, and the use of technology (for both on-campus and off-campus delivery).

The MBAA Program will be delivered on the OSU Corvallis campus using processes already in place within the College of Business regarding course scheduling and the use of technology.

e. Ways in which the program will seek to assure quality, access, and diversity.

The MBAA Program will utilize well-established processes in place in the College of Business for acceptance into the MBAA Program and acceptance into the undergraduate Accountancy Program. Appendix B presents the current entrance requirements and process for acceptance into the MBA program.

f. Anticipated fall term headcount and FTE enrollment over each of the next five years.

To be economically feasible the MBAA Program will need an average enrollment of 20 students.

The MBAA is designed to accommodate undergraduate accountancy students and post-baccalaureate students wishing to prepare for accounting careers. The Accountancy undergraduate program graduates approximately 90 students each year with approximately 70% (sixty students) earning 225 undergraduate credits. The Accountancy Post Baccalaureate Certificate Program accepted 17 students to begin their studies during Fall term 2010. Between 50 and 60 students begin the MBA Program each academic year.

We expect the MBAA Program to primarily draw from the approximately sixty students that are currently graduating each year with 225 undergraduate credits. We expect the MBAA to appeal to a smaller percentage of Accounting Certificate, MBA, and INTO students. Although no numbers are available some incoming INTO students may be interested in enrolling in the MBAA Program.

g. Expected degrees/certificates produced over the next five years.

When in place we expect to award 20 degrees each year (100 over five years).
h. Characteristics of students to be served (resident/nonresident/international; traditional/nontraditional; full-time/part-time; etc.)

MBAA student demographics will reflect the current student demographics of the undergraduate Accountancy Program and the MBA program. Students in the undergraduate accounting program are traditional, resident, and fulltime. Students in the Accountancy Certificate Program and the MBA Program are a mix of traditional and non-traditional, resident and nonresident and full time and part time.

i. Adequacy and quality of faculty delivering the program.

The Accounting faculty will have nine graduate faculty qualified to teach in a graduate program starting Fall 2011. The current faculty includes six graduate qualified faculty; one Professor, one Associate Professor, three assistant professors and one DBA instructor. Two assistant professors have been hired and will start September 16 2011. A search for an additional graduate accounting faculty is currently in process, in part in anticipation of expansion of the accountancy program, including the MBAA. By Fall 2011 the accounting graduate faculty will include:

Roger Graham, PhD, Professor
Jim Coakley, PhD, Associate Professor and MBA Director
Jared Moore, PhD, Assistant Professor
Byron Marshall, PhD, Assistant Professor (currently in P&T year)
Kristian Mortenson, PhD, Assistant Professor
Amy Bourne, DBA, Instructor (currently in P&T year)
Lisa Eiler, Assistant Professor (starts September 16 2011)
Isho Tama-Sweet, Assistant Professor (starts September 16 2011)
One new PhD faculty

We believe the quality of the accounting faculty is high. This year (2010) we had our accounting program reaccredited. Also, in 2008 the accounting faculty were awarded the OSU’s University Advising Award for our dedication to student learning. Table 5 presents a likely teaching schedule for the two-year MBAA. The only uncertainty is ACTG 525 that will need to be covered Spring term 2012.
Table 5: Schedule of Courses for Students without an Undergraduate Accountancy Degree with likely faculty.

<table>
<thead>
<tr>
<th>Quarter</th>
<th>First Year</th>
<th></th>
<th>Second Year</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fall</td>
<td>Winter</td>
<td>Spring</td>
<td>Fall</td>
</tr>
<tr>
<td>Courses</td>
<td>ACTG 317</td>
<td>ACTG 318</td>
<td>ACTG 319</td>
<td>ACTG 427</td>
</tr>
<tr>
<td></td>
<td>Jared</td>
<td>New Faculty</td>
<td>Roger</td>
<td>Amy</td>
</tr>
<tr>
<td></td>
<td>Moore</td>
<td></td>
<td>Graham</td>
<td>Bourne</td>
</tr>
<tr>
<td></td>
<td>BA 590</td>
<td>ACTG 378</td>
<td>ACTG 321</td>
<td>ACTG 522</td>
</tr>
<tr>
<td></td>
<td>COB</td>
<td>Byron Marshall</td>
<td>Kristian</td>
<td>Roger</td>
</tr>
<tr>
<td></td>
<td>Faculty</td>
<td></td>
<td>Mortenson</td>
<td>Graham</td>
</tr>
<tr>
<td></td>
<td>BA 555</td>
<td>BA 531</td>
<td>BA 550</td>
<td>BA 569</td>
</tr>
<tr>
<td></td>
<td>COB</td>
<td>COB Faculty</td>
<td>COB Faculty</td>
<td>COB</td>
</tr>
<tr>
<td></td>
<td>Faculty</td>
<td></td>
<td></td>
<td>Faculty</td>
</tr>
<tr>
<td></td>
<td>Elective</td>
<td>BA 540</td>
<td>ACTG 520</td>
<td>ACTG 516</td>
</tr>
<tr>
<td></td>
<td>OSU</td>
<td>COB Faculty</td>
<td>Byron</td>
<td>Jim Coakley</td>
</tr>
<tr>
<td></td>
<td>Faculty</td>
<td></td>
<td>Marshall</td>
<td></td>
</tr>
</tbody>
</table>

j. Faculty resources – full-time, part-time, adjunct.

Accounting resources include one or two adjuncts responsible for teaching sophomore level principles courses. The accounting faculty also have a well-established ‘executive in residence’ program. The current executive resident, Larry Brown, is a retired partner in the international accounting firm PricewaterhouseCoopers.

k. Other staff.

The MBA program will provide administrative assistance for the MBAA Program.

l. Facilities, library, and other resources.

NA

m. Anticipated start date:

Fall Term 2011
2. Relationship to Mission and Goals

a. Manner in which the proposed program supports the institution’s mission and goals for access; student learning; research, and/or scholarly work; and service.

OSU's mission statement is: *As a land grant institution committed to teaching, research, and outreach and engagement, Oregon State University promotes economic, social, cultural and environmental progress for the people of Oregon, the nation and the world. This mission is achieved by producing graduates competitive in the global economy, supporting a continuous search for new knowledge and solutions, and maintaining a rigorous focus on academic excellence, particularly in the three Signature Areas: Advancing the Science of Sustainable Earth Ecosystems; Improving Human Health and Wellness; and Promoting Economic Growth and Social Progress.* [http://oregonstate.edu/leadership/strategicplan/](http://oregonstate.edu/leadership/strategicplan/)

The College of Business falls within the OSU focus area: *Promoting Economic Growth and Social Progress.* The College of Business’s mission statement is: *The College of Business provides internationally recognized research-based education that prepares profession-ready graduates who will lead in an innovation economy.* [http://business.oregonstate.edu/about/mission](http://business.oregonstate.edu/about/mission)

Consistent with and following the mission statements of OSU and the College of Business, the mission of the Accountancy Degree Program is: *to educate accounting students for professional careers and to establish a foundation for life-long learning.* The goal of the Accounting Program at OSU, as derived from our mission, is to provide a professionally-oriented program to prepare students for successful careers in four major fields of accounting. The four major fields include tax accounting, industry accounting, financial statement auditing, and information systems auditing. The Program awards BS (BA) degrees in Accountancy, a certificate in accountancy for post-bachelors degree students, and an accountancy degree with an option in information systems auditing. Over the 2005 to 2009 academic years, 375 students graduated from the Accounting Program and 13 earned accounting certificates.

b. Connection of the proposed program to the institution’s strategic priorities and signature areas of focus.

As stated in Section 2a above, the College of Business and the Accountancy Program fall within the OSU focus area: *Promoting Economic Growth and Social Progress.* As discussed later in Section 4a, accounting is an integral part of economic growth.

c. Manner in which the proposed program contributes to Oregon University System goals for access; quality learning; knowledge creation and innovation; and economic and cultural support of Oregon and its communities.

See Section 4a later in this proposal for the Department of Labor’s discussion on the need for and role of accountants in society.
d. Manner in which the program meets broad statewide needs and enhances the state’s capacity to respond effectively to social, economic, and environmental challenges and opportunities.

See Section 4a later in this proposal for the Department of Labor’s discussion on the need for and role of accountants in society.
3. Accreditation

a. Accrediting body or professional society that has established standards in the area in which the program lies, if applicable.

The Accountancy Program is accredited by the Association to Advance Collegiate Schools of Business (AACSB). AACSB accreditation was reviewed in 2010 and subsequently renewed through the 2015-2016 academic year. Review of the Accountancy Program by the AACSB, including the MBAA if approved, will occur in five years during the 2014-2015 academic year.

The accounting profession is regulated in the State of Oregon through the Oregon Board of Accountancy. The Board is authorized by ORS chapter 673 to establish and enforce standards and regulations and license qualified applicants to practice public accountancy in Oregon. The Oregon Board of Accountancy sets education and experience requirements for licensure in the State of Oregon.

The Oregon Board of Accountancy is a member of the National Association of State Boards of Accountancy (NASBA). The NASBA prepares and administers the uniform Certified Public Accountancy exam, coordinates requirements across 50 States and five US jurisdictions, and recommends education and experience requirements.

b. Ability of the program to meet professional accreditation standards. If the program does not or cannot meet those standards, the proposal should identify the area(s) in which it is deficient and indicate steps needed to qualify the program for accreditation and date by which it would be expected to be fully accredited. All classes will be taught by terminal degree qualified faculty.

We anticipate no issues regarding the ability or the Accountancy Program to maintain accreditation after the MBAA is approved.

c. If the proposed program is a graduate program in which the institution offers an undergraduate program, proposal should identify whether or not the undergraduate program is accredited and, if not, what would be required to qualify it for accreditation.

Given our recent reaccreditation we expect no additional requirements to qualify for reaccreditation. The accounting faculty are sufficiently qualified and quality assurance processes are in place in the Accountancy Program.

d. If accreditation is a goal, the proposal should identify the steps being taken to achieve accreditation. If the program is not seeking accreditation, the proposal should indicate why it is not.

N/A
4. Need

To be licensed as a Certified Public Accountant in the State of Oregon requires a university degree and the equivalent of five years of higher education (225 quarter credits). Nationally approximately 29% of accounting graduates from AACSB-accredited accounting programs enter the public accounting profession and another 25% enter graduate accounting programs (Reigle 2009).³ Approximately 80% of those in graduate programs subsequently enter the public accounting profession (Reigle 2009). Therefore, approximately one half of all accounting students enter the public accounting profession and therefore study to take the CPA exam.

At OSU approximately 73% of our students graduating in 2010 graduated with at least 225 credits. Another 5 students (8%) entered graduate programs (one to UO, one to PSU and three entered our MBA Program). Therefore the majority of OSU accounting undergraduates appear to intend to enter public accounting and to take the CPA exam.

Would a master’s program help the careers of accounting students graduating from OSU? There is some evidence that both MBAs and Masters of Accountancy are beneficial to accounting careers but in somewhat different ways (Hunton and Stone, 2005).⁴ Masters of Accountancy programs with their emphasis on technical knowledge appear to be beneficial during the early and mid stages of accountants’ careers. Masters of Business Administration programs with their emphasis on strategic thinking appear to be beneficial during the later stages of accountants’ careers. For these reasons we believe that a joint graduate program in accounting and business administration makes sense from a career perspective.

In summary, given the minimum requirement of five years of college-level coursework to enter the public accounting profession, we believe there is an opportunity to enhance the education of our students in a manner that will enrich all stages of their careers.

a. Evidence of market demand.

Evidence of the market demand for accounting graduates is not hard to find. Here we provide evidence from two sources: (1) The United States Department of Labor employment projections and the American Institute of Certified Public Accountants (AICPA) annual survey on the supply and demand for accounting graduates.

United States Department of Labor Employment Projections


³ Reigle, Dennis, 2009 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits, American Institute of Certified Public Accountants, Inc., New York, NY,

Accountants and auditors are expected to experience much faster than average employment growth from 2008-18. Job opportunities should be favorable; accountants and auditors who have a professional certification, especially CPAs, should have the best prospects.

**Employment change.** Employment of accountants and auditors is expected to grow by 22 percent between 2008 and 2018, which is much faster than the average for all occupations. This occupation will have a very large number of new jobs arise, about 279,400 over the projections decade. An increase in the number of businesses, changing financial laws and corporate governance regulations, and increased accountability for protecting an organization’s stakeholders will drive job growth.

As the economy grows, the number of business establishments will increase, requiring more accountants and auditors to set up books, prepare taxes, and provide management advice. As these businesses grow, the volume and complexity of information reviewed by accountants and auditors regarding costs, expenditures, taxes, and internal controls will expand as well. The continued globalization of business also will lead to more demand for accounting expertise and services related to international trade and accounting rules and international mergers and acquisitions. Additionally, there is a growing movement towards International Financial Reporting Standards (IFRS), which uses a judgment-based system to determine the fair-market value of assets and liabilities, which should increase demand for accountants and auditors because of their specialized expertise.

An increased need for accountants and auditors also will arise from a greater emphasis on accountability, transparency, and controls in financial reporting. Increased scrutiny of company finances and accounting procedures will create opportunities for accountants and auditors, particularly CPAs, to audit financial records more thoroughly and completely. Management accountants and internal auditors increasingly will be needed to discover and eliminate fraud before audits, and ensure that important processes and procedures are documented accurately and thoroughly. Forensic accountants also will be needed to detect illegal financial activity by individuals, companies, and organized crime rings.

**Job prospects.** Job opportunities should be favorable. Accountants and auditors who have earned professional recognition through certification or other designation, especially a CPA, should have the best job prospects. Applicants with a master’s degree in accounting or a master's degree in business administration with a concentration in accounting also may have an advantage.

Individuals who are proficient in accounting and auditing computer software and information systems or have expertise in specialized areas—such as international business, international financial reporting standards, or current legislation—may have an advantage in getting some accounting and auditing jobs. In addition,
employers increasingly seek applicants with strong interpersonal and communication skills. Many accountants work on teams with others who have different backgrounds, so they must be able to communicate accounting and financial information clearly and concisely. Regardless of qualifications, however, competition will remain keen for the most prestigious jobs in major accounting and business firms.

In addition to openings from job growth, the need to replace accountants and auditors who retire or transfer to other occupations will produce numerous job openings in this large occupation.

**Projections data from the National Employment Matrix**

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</thead>
<tbody>
<tr>
<td>Accountants and auditors</td>
<td>13-2011</td>
<td>1,290,600</td>
<td>1,570,000</td>
<td>279,400</td>
<td>22</td>
</tr>
</tbody>
</table>

NOTE: Data in this table are rounded. See the discussion of the employment projections table in the Handbook introductory chapter on *Occupational Information Included in the Handbook.*
American Institute of Certified Public Accountants (AICPA) Annual Survey on the Supply and Demand for Accounting Graduates

The following is derived from Reigle, Dennis, 2009 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits, American Institute of Certified Public Accountants, Inc., New York, NY.

The most recent AICPA survey provides extensive data from surveys of institutions awarding accounting degrees. Figure 1 shows bachelors and masters accounting degrees awarded from 2000 through 2008 (chart constructed from data provided in Reigle, page 28). Figure 1 shows a somewhat steady increase in the number of degrees awarded.

![Figure 1: New Accounting Graduates from AACSB Accounting and AACSB & ACBSP Accredited Business Administration Programs](image)

In addition, on page 26, Reigle states that of the 40% of the graduates of AACSB Accredited Accounting programs with dual degree programs (programs which grant a Bachelor’s and Master’s to the same person) earn the dual degrees. Extrapolating to the 70 OSU Accountancy graduates graduating with the 225 credit hours needed to take the CPA exam suggests a possible enrollment in the MBAA Program of 28 existing undergraduate accountancy students.

Masters of Accountancy (MAC) award the highest number of graduate accounting degrees (22,291 in 2007-2008), Masters in Taxation (MTAX) the next highest number (4,580) and MBA Accounting programs the lowest number (3,664), Reigle, pg. 17. Of the graduate degree programs, 29% of MAC awarding institutions, 44% of MTAX awarding institutions and 44% of MBAA awarding institutions expect enrollment in two years to exceed current enrollment.
b. If the program’s location is shared with another similar OUS program, proposal should provide externally validated evidence of need (e.g., surveys, focus groups, documented requests, occupational/employment statistics and forecasts).

N/A

c. Manner in which the program would serve the need for improved educational attainment in the region and state.

We believe that the MBAA provides the opportunity to better prepare students for careers in the profession of accounting. The attainment of a graduate degree will provide well-rounded, technically-competent accountants for the State and the region.

d. Manner in which the program would address the civic and cultural demands of citizenship.

The accounting profession has high ethical standards that are continually emphasized and reinforced in our accountancy programs.
5. Outcomes and Quality Assessment

a. Expected learning outcomes of the program.

The Accounting Program and the MBA Program have well-established learning outcomes. When combined, the learning objectives of the Accounting Program and the MBA Program suggest an MBAA graduate that is uniquely prepared for a professional career supporting innovative and creative organizations.

MBA Learning Outcomes

The MBA program’s learning outcomes are outlined below.

As a result of completing this MBA program, graduates will be able to create, build and manage innovative, socially responsible, and sustainable enterprises in a global business environment.

At the end of this program, graduates will be able to:

- develop an investor-ready business plan,
- present a compelling argument for funding,
- formulate strategies to be competitive in an international business environment,
- manage innovative and creative organizations, and
- evaluate the implications of applying concepts of sustainability, ethics and social responsibility to managerial decisions.

Accountancy Program Learning Outcomes

The following table presents the learning goals and objectives of the Accountancy Program in the context of the Program’s mission and vision.
# 1. Learning Goals and Objectives

<table>
<thead>
<tr>
<th>Mission Statement</th>
<th>Learning Goals</th>
<th>Learning Objectives</th>
</tr>
</thead>
</table>
| The mission of the Accountancy Degree Program in the College of Business at Oregon State University is to educate accounting students for professional careers and to establish a foundation for life-long learning. | Upon graduation our students will be professionally competent, have professional values and exhibit professional behaviors. | 1. Professionally Competent  
Financial Accounting  
a. prepare financial statements in accordance with appropriate standards  
b. interpret the business implications of financial statement information  
Managerial Accounting  
a. prepare accounting information for planning and control and for the evaluation of products, projects and divisions  
b. judge product, project, divisional and organizational performance using managerial accounting information  
Information Technology in Financial Systems  
a. identify organizational information technology components and risks that can affect financial systems and prescribe appropriate controls  
Tax  
a. prepare business and individual tax returns in accordance with the appropriate authorities  
b. analyze transaction data and tax regulations for purposes of tax planning and decision making  
Auditing  
a. design an audit program to frame the various elements of planning, testing and reporting phases of an audit in the context of the overall audit objective, engagement risk assessment, and internal controls  
b. apply auditing concepts to evaluate the conformity of financial statements with appropriate auditing standards  
c. analyze internal controls and interpret assessment of engagement risk |

| Vision Statement | 2. Have Professional Values | 2. Professional Values  
a. integrity and stewardship  
b. service to the community  
c. life-long learning |
|-------------------|---------------------------|--------------------------|
| The Accountancy Program in the College of Business at Oregon State University will be known by employers for the quality of its graduates as demonstrated by professional preparation for a variety of accounting career tracks. (revised 8/17/2008) | Professional values relate to  
a. financial accounting practices,  
b. managerial accounting practices,  
c. information technology in financial systems,  
d. tax, and  
e. auditing. |

a. communicate complex ideas in writing and through oral presentations  
b. work effectively in diverse team settings  
c. effectively coordinate and motivate a group to achieve its best output |
|-------------------|---------------------------|--------------------------|
| Professional behaviors include  
a. communication skills  
b. teamwork skills  
c. leadership skills | Professional values include  
a. value integrity and stewardship  
b. value service to the community and to the accounting profession  
c. value life-long learning | Professional behaviors include  
a. communicate complex ideas in writing and through oral presentations  
b. work effectively in diverse team settings  
c. effectively coordinate and motivate a group to achieve its best output |
b. Methods by which the learning outcomes will be assessed and used to improve curriculum and instruction.

The MBA Program and the Accountancy Program have well-established methods to assess accounting program learning objectives. The methods include student selection criteria, exit surveys, performance-based measures, and course-embedded measures as well as tracking surveys of graduates. The 2009 College of Business Accreditation Maintenance Report provides detailed descriptions of the assessment and curriculum improvement process in place for the MBA Program. A copy of the College of Business report is available from Malcolm LeMay Malcolm.LeMay@bus.oregonstate.edu. The 2009 Accountancy Program Accreditation Maintenance Report provides descriptions of the assessment and curriculum improvement process in place for the Accountancy Program. An electronic copy of the 2009 Accountancy report is available from Roger Graham roger.graham@bus.oregonstate.edu.

c. Program performance indicators, including prospects for success of program graduates (employment or graduate school) and consideration of licensure, if appropriate.

See section 4 above and the discussion of need.

d. Nature and level of research and/or scholarly work expected of program faculty; indicators of success in those areas.

The College of Business sets expectations for the nature and level of research and/or scholarly activity of program faculty. The MBAA will have no impact on the expectations.
6. Program Integration and Collaboration

a. Closely related programs in other OUS universities and Oregon private institutions.

The University of Oregon offers a one-year Master’s in Accounting and Portland State offers a Master’s in Science in Financial Analysis.

Portland State University, Oregon State University and Oregon private institutions offer post-baccalaureate programs in accounting. The post-baccalaureate programs allow students to take undergraduate accounting courses. To our knowledge, no program in Oregon combines a master level program in business (MBA) with a master level program in accounting.

b. Ways in which the program complements other similar programs in other Oregon institutions and other related programs at this institution. Proposal should identify the potential for collaboration.

No Oregon institution currently offers a combined MBA and Accountancy graduate program. The University of Oregon offers a Master of Accountancy (MAC) ([http://www2.lcb.uoregon.edu/App_Aspx/MaccAbout.aspx](http://www2.lcb.uoregon.edu/App_Aspx/MaccAbout.aspx)) and Portland State University offers a Master of Science in Financial Analysis (MFA) ([http://www.gradbusiness.pdx.edu/graduate_business_programs/msfa/](http://www.gradbusiness.pdx.edu/graduate_business_programs/msfa/)). Therefore, the MBAA will be differentiated from the University of Oregon and Portland State programs by offering a graduate degree with a unique learning objective.

c. If applicable, proposal should state why this program may not be collaborating with existing similar programs.

As noted in Section 6b above, the objectives of the OSU MBAA, the UO MAC and the PSU MFA sufficiently differ so as to preclude potential collaborations. Further, all three programs are course-work intensive with students integrated into their respective campuses.

d. Potential impacts on other programs in the areas of budget, enrollment, faculty workload, and facilities use.

The MBA program will be impacted by the MBAA because additional students will enroll in the general MBA courses and additional sections of those courses may be required. However, the Dean of the College of Business supports increasing enrollment in the College’s MBA program with the MBAA being one of several proposals to do so. In combination, the proposals will allow the College to offer additional sections of the general MBA courses and to fully fund the sections through additional graduate tuition revenue.
7. **Financial Sustainability** (attach the completed *Budget Outline*)

a. Business plan for the program that anticipates and provides for its long-term financial viability, addressing anticipated sources of funds, the ability to recruit and retain faculty, and plans for assuring adequate library support over the long term.

The business plan is developed in the Budget Outline Form. Sufficient existing faculty will be available Fall 2011 to staff existing and new accounting courses, including the two MBAA courses (shown as .60 FTE in the Budget Outline Form). Existing staff devoted to the MBA program will assume administrative duties relative to the MBAA (shown as .20 FTE in the Budget Outline Form). Graduate assistantships will be needed to support accounting faculty who will have additional workload due to increased enrollment in the accounting electives ACTG 517, ACTG 520, ACTG 522, and ACTG 525 (shown as 2 FTE).

MBAA will be funded through additional tuition revenues. The accounting faculty expect that the College of Business will use the additional tuition revenue from MBAA students to fully support the MBAA.

The College of Business has long-standing and effective policies to recruit and retain faculty. See the library assessment for adequacy of library support over the long term.

b. Plans for development and maintenance of unique resources (buildings, laboratories, technology) necessary to offer a quality program in this field.

N/A

c. Targeted student/faculty ratio (student FTE divided by faculty FTE).

The MBAA will follow well established student/faculty ratios in the College of Business.

d. Resources to be devoted to student recruitment.

The College of Business has well-established resources and staff devoted to MBA student recruitment that will be utilized by the MBAA program.

**External Review** (if the proposed program is a graduate level program, follow the guidelines provided in *External Review of new Graduate Level Academic Programs* in addition to completing all of the above information)
Institution: Oregon State University
Program: Master of Business Administration and Accounting
Academic Year: 2011-2012

Prepare one page each of the first four years

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<tr>
<th>Column A</th>
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<th>Column D</th>
<th>Column E</th>
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<td>From Special State Appropriation Request</td>
<td>From Federal Funds and Other Grants</td>
<td>From Fees, Sales and Other Income</td>
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| Other Resources | |
| Library/Printed | |
| Library/Electronic | $2,000 |
| Supplies and Services | |
| Equipment | |
| Other Expenses | |
| Other Resources Subtotal | $2,000 | $2,000 |

| Physical Facilities | |
| Construction | |
| Major Renovation | |
| Other Expenses | |
| Physical Facilities Subtotal | $300,300 | $409,300 | $109,000 |

GRAND TOTAL | $300,300 | $409,300 | $109,000
### Budget Outline Form

#### Estimated Costs and Sources of Funds for Proposed Program

Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

Institution: Oregon State University  
Program: Master of Business Administration and Accounting  
Academic Year: 2012-2013

Indicate the year:  
- First  
- Second  
- Third  
- Fourth

Prepare one page each of the first four years

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<th>Column A</th>
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<td>Other Resources Subtotal</td>
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**GRAND TOTAL**

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**Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.**
## Budget Outline Form

### Estimated Costs and Sources of Funds for Proposed Program

Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

**Institution:** Oregon State University  
**Program:** Master of Business Administration and Accounting  
**Academic Year:** 2013-2014

Indicate the year:  
- First  
- Second  
- Third  
- Fourth  

**Prepare one page each of the first four years**

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<tr>
<th><strong>Personnel</strong></th>
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### Physical Facilities

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**GRAND TOTAL** $318,600 $434,200 $115,600
Budget Outline Form
Estimated Costs and Sources of Funds for Proposed Program
Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

Indicate the year: ______ First ______ Second ______ Third ______ X Fourth

Prepare one page each of the first four years

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<th>Column D</th>
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<td>From Special State Appropriation Request</td>
<td>From Federal Funds and Other Grants</td>
<td>From Fees, Sales and Other Income</td>
<td>LINE ITEM TOTAL</td>
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GRAND TOTAL
$324,100 $447,200 $129,100
Appendix A: Description of the OSU MBA Program, Undergraduate Accountancy Program and the MBAA Program

1. Description of the MBA Program

The MBA program represents a broad, yet responsive, general management curriculum with an entrepreneurial focus that crosses the functional disciplines of business and is enhanced by advanced management and contemporary topics course work. The MBA program is open to both business and nonbusiness undergraduates. Its advanced management emphasis creates practical value-added content for all students.

The MBA program is intended to provide the broad knowledge and skills necessary to become competent and responsible managers.

The MBA program is an accelerated management program with an experiential component and an emphasis on innovation, sustainability, technology and entrepreneurship. The program is designed to provide our graduates with the necessary skills to solve complex business problems and to successfully compete in the business marketplace. Foundation courses include such fundamentals as Business Law, Accounting, Finance, and Marketing. Advanced courses explore contemporary business topics in depth, with an emphasis on sustainability, technology, entrepreneurship and innovation in the global economy. Course work is completed in tandem with the experiential component of the program, the Integrated Business Project (IBP).

With the IBP, student teams are tasked with creating fact-based, research-driven business plans for the companies of their choice. Whether developing an entrepreneurial venture from scratch or providing an established business with new direction and growth potential, students become active in their own education. As the cornerstone of the College of Business MBA, the IBP program has a lasting impact, not only on students, but on commerce and industry in Oregon.

The MBA program is an intensive, fast-paced program designed to guide students through a rigorous foundation and core curriculum, while allowing them to pursue their interests and push their boundaries. Throughout, students learn to build teams, integrate disciplines, work under pressure and multitask. In short, the same skills they will rely on when they leave campus.
2. MBA Courses included in the MBAA Program

Marketing – 3 credits

BA 590. New Product Development: An in-depth examination of the strategic importance of understanding customers and their needs. This examination includes both theoretical and practical analyses of the rationale and limits of the marketing concept, marketing planning, segmentation and positioning, and the long-term value of customers. The course integrates concepts drawn from the fields of marketing, economics, marketing research (qualitative and quantitative), and buyer behavior.

Quantitative Methods – 3 credits

BA 555. Practical Business Analysis: Advanced survey of quantitative business methods useful for aiding management decisions. Topics include a review of basic statistics, mathematical programming, business simulation, statistical process control, advanced regression analysis and forecasting.

Management- 9 credits

BA 562. Managing Projects: Covers tools and concepts used by managers to plan and initiate business projects. Computer applications, cases and a project.

BA 550. Organization Management: Organization-wide implementation issues driven by change. Provides a balanced view of the structural and human sides of organization design.

BA 569. Advanced Strategic Management: Advanced integrative case-based course on the process of systematically developing and managing firm strategies. Topics are covered from a general management perspective and include setting corporate goals and objectives, analyzing external competitive environments, understanding business models, identifying strategy options, and designing appropriate organization systems and structure for implementation of plans. International and e-business issues are integrated throughout.

Operations – 3 credits

BA 561. Supply Chain Management: Covers tools and concepts needed to manage the entire supply chain effectively. Topics include negotiation, purchasing, logistics operations, and applying e-business tools. Emphasis on creating integrated supply chains.
**Law – 3 credits**

**BA 531. Business Law – Technology/New Ventures:** An integrative course on managing legal and ethical issues for new ventures. Focuses on business law for founders of start-up companies including formation of new business entities, protecting intellectual property, workforce management and global issues. Topics presented from an entrepreneurial perspective and include technology law, e-commerce law and government regulation. Students develop skills to identify and resolve legal and ethical issues, deal with administrative agencies, and proactively manage legal liability. Considerations of ethics and corporate responsibility are emphasized.

**Finance – 3 credits:**

**BA 540. Corporate Finance:** Emphasizes analytical tools to measure and manage firm value, through corporate strategies such as mergers and acquisitions, leveraged buyouts, international expansion, and new venture development.

*Total MBA Credits 24*
3. Accounting Courses in MBAA – 21 credits, assumes students have 28 credits in junior and senior accounting courses.

New Courses – 9 credits

**ACTG 516: Accounting Research and Analysis:** Explores historical and contemporary accounting and information theories. Uses case studies to develop critical thinking skills, and therefore problem solving and decision making skills, through the analysis of complex accounting situations and cases. Enhances students’ technical writing skills necessary to achieve and maintain successful careers in the accounting profession.

**ACTG 518: Accounting Theory and Practice:** Expands and integrates knowledge of US and international generally accepted accounting principles (GAAP) in a rigorous study of the design, selection, and consequences of various models of financial reporting. Students will study and debate issues currently under discussion at the FASB and IASB, research and negotiate accounting treatments for complex facts and circumstances with ambiguous accounting guidance, and build on the models to develop an in-depth understanding and application of accounting practice.

Existing courses – 12 credits - pick three from 517, 520, 522, 525.

**ACTG 517. Advanced Accounting:** An advanced course in financial accounting theory. Covers corporate combinations, consolidated financial statements, and government and not-for-profit accounting.

**ACTG 520. IT Auditing:** Explores key information systems issues such as planning, acquisition, delivery, and monitoring from a risk and control perspective. Students learn to use IT audit standards, guidelines, and frameworks and build data analysis skills (Cat II required to create from existing ACTG 420).

**ACTG 522. Strategic Cost Management:** Continuation of concepts and processes of management accounting. Emphasizes relevant costs, cost accumulation and allocation, segment performance measurement and control and quantitative techniques (Cat II required to create from existing ACTG 422).

**ACTG 525. Advanced Taxation:** Examination of the federal tax system as it applies to corporations, partnerships, and estates and trusts. Emphasis is placed on understanding tax planning for business owners and refining the ability to research tax issues (Cat II required to create from existing ACTG 425).

**ACTG 529. Topics in Accounting:** Analysis of current topics in accounting.

*Total MBAA Credits 21*
4. Courses in the MBA Program not included in the MBAA Program – 21 credits

Accounting – 3 credits

BA 528. Financial and Cost Analysis: Analysis of the balance sheet and income statement to determine profitability, risk, and rate of return; preparation of pro forma financial statements; cost measurement for products, projects, jobs, customers, and markets; strategic cost decision making for pricing and resource allocation.

The Integrated Business Project – 9 credits

BA 560. Venture Planning: Entrepreneurial and innovation processes applied to new business start-ups, existing small business, and new ventures within larger organizations; emphasis on venture planning with project management.

BA 567. Selected Topics in Management: Examination of the impact of recent advances in management on contemporary business. Topics will vary from term to term.

BA 568. Integrated Business Project: The project requires students to complete a business plan, as a means of directing the development of a business. A business plan can help focus a business idea, chart a course for strategic business development, and facilitate setting objectives and creating evaluative benchmarks of progress.

Finance – 3 credits

BA 543 Financial Markets and Institutions: Investigates the five major financial markets: common stock, bond, derivatives, mortgage, and currency. The course examines the agents in each of the these markets, the rules of trading, and the rationale of the agents participating in the different markets.

Management Information Systems – 3 credits

BA 572. Advanced Information Systems: The development implementation and management of information technology applications will be addressed. Topics will address the development and application of technology to support linkages within the organization and outside the organization. Projects will be assigned to illustrate the topics.

MBA Elective – 3 credits
5. Course Schedules for the MBA and MBAA Programs

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<thead>
<tr>
<th>EXISTING MBA PROGRAM</th>
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<tr>
<td><strong>Fall Term</strong></td>
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<tr>
<td>BA 560 (3)</td>
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<td>BA 555 (3)</td>
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<td>Practical Business Analysis</td>
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<td>BA 555 (3)</td>
<td>BA 528 (3)</td>
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<td>BA 562 (3)</td>
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<td>Managing Projects</td>
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<td>BA 531 (3)</td>
<td>BA 161 (3)</td>
</tr>
<tr>
<td>Managing E-Business Law</td>
<td>Supply Chain Management</td>
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<td>BA 567 (3)</td>
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<td>BA 550 (3)</td>
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<td>BA 568 (3)</td>
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<tr>
<td>Integrated Business Project</td>
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Courses in MBA also in MBAA

Courses in MBA not included in MBAA
# PROPOSED MBAA PROGRAM

45 Credit Hours

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<td><em>BA 569 (3)</em> Advanced Strategic Management</td>
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<tr>
<td><em>BA 555 (3)</em> Practical Business Analysis</td>
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<td><em>ACTG 522 (4)</em> Strategic Cost Analysis</td>
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<tr>
<td><em>BA 540 (3)</em> Corporate Finance</td>
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<td><em>BA 531 (3)</em> Managing E-Business Law</td>
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<td><em>ACTG 525 (4)</em> Advanced Taxation</td>
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<td><em>BA 550 (3)</em> Organization Management</td>
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<td><em>ACTG 518 (6)</em> Accounting Theory and Practice</td>
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Courses in MBA also in MBAA

Courses in MBA not included in MBAA
6. Other MBA Courses Listed in the OSU Catalog

BA 501 Research (1-16).

BA 505 Reading and Conference (1-16)

BA 506 Projects (1-16)

BA 507 Seminar (1-16)

BA 542. Investments (4): Risk and reward characteristics of investments; sources of investment information; domestic and international securities markets; investment characteristics of common stocks, debt securities, convertible securities, option contracts, and investment companies; real property investment; economic market analysis; technical market analysis; tax aspects of investments; and investment management.


BA 545. International Financial Management (4): International monetary environment; foreign exchange risk management; source and availability of funds to finance trade and multinational operations; taxation planning and control; international portfolio diversification; international banking; capital budgeting; political risk evaluation of performance.

BA 553. Human Resources Management (4): Personnel administration for line supervisors and managers. Integrates systems approach to understanding government regulation of employment, resolution of workplace personnel problems and performance-based personnel management.

BA 592. Consumer Behavior (4): Understanding the processes that lead to purchase, so as to improve decisions on segmentation and the appropriate marketing mix for each segment. How consumers and households make decisions, and why different individuals/groups make different decisions. Application of behavioral science concepts at individual, subcultural and cultural levels. Effects of consumerism and regulation also are considered.

BA 593. Advertising Management (4): Analysis of the influence of marketing communications on the attitudes and behaviors of consumer and industrial buyers. Identification and examination of the major decisions made by marketing/advertising managers in implementing the promotional mix.


BA 595. Retail Management (4): Management of retail business with emphasis on strategic planning, analysis, and control, focused on middle- and upper-management decisions.
BA 596. Marketing Research Practicum (4): Provides the student with practical experience in the collection, analysis and interpretation of primary data.

BA 597. Global Marketing (4): Consideration of cultural, political, regulatory, economic and trade barriers in the design of marketing plans for product development, pricing, channels of distribution; and promotion alternatives in a global market.

BA 599. Selected Topics in Marketing (1-4): Concepts and methods in advanced marketing management practice. Latest theoretical developments and quantitative methods in marketing, with particular relevance to managerial applications. Topics will vary from term to term. This course is repeatable for a maximum of 16 credits.

BA 529. Topics in Accounting (1-4): Analysis of current topics in accounting. Topics will vary from term to term.

7. Undergraduate Accounting Courses

ACTG 317. External Reporting I (4): Examines the theory and practice of financial accounting, the processing and controls phases of the accounting system, and reporting to external parties. Emphasis is placed on the accounting cycle and financial statement structure and content. The emphasis on the accounting cycle includes the processing and tracing of transaction data from source documents to financial statements.

ACTG 318. External Reporting II (4): Continuation from ACTG 317 and the theory and practice of financial accounting and the reporting to external parties. Covers financial reporting objectives to provide information that is useful in investment and credit decisions, in assessing cash flow prospects, and about company resources and claims to those resources.

ACTG 319. External Reporting III (4): Continuation from ACTG 318 and the theory and practice of financial accounting and the reporting to external parties. Covers financial reporting objectives to provide information that is useful in investment and credit decisions, in assessing cash flow prospects, and about company resources and claims to those resources.


ACTG 325. Introduction to Taxation (4): Provides a broad overview of the federal tax system as it applies to business entities that includes fundamental concepts related to tax compliance, tax planning, tax research, and other specialized topics. Emphasis is placed on the role of taxes in decision making and the ability to derive and communicate solutions to tax-related problems.

ACTG 378. Accounting Information Management (4): Introduces students to the field of information management. Topics include information systems technology, the strategic role of IT, the business applications of networks, databases and Internet technologies, the system life cycle model, systems analysis and design methodologies, and the development and implementation of information systems.

**ACTG 420. IT Auditing** (4): Explores key information systems issues such as planning, acquisition, delivery, and monitoring from a risk and control perspective. Students learn to use IT audit standards, guidelines, and frameworks and build data analysis tool skills.


**ACTG 425. Advanced Taxation** (4): Examination of the federal tax system as it applies to corporations, partnerships, and estates and trusts. Emphasis is placed on understanding tax planning for business owners and refining the ability to research tax issues.

**ACTG 427. Assurance and Attestation Services** (4): Assertions of enterprises gain credibility when examined by an independent third party. Assurance and attestation provide credibility. Coverage includes ethics, risk, materiality, internal control, evidence and reporting.

**ACTG 429. Topics in Accounting** (1-4): Analysis of current topics in accounting. Topics will vary from term to term.
Appendix B: Admission Criteria and Process for the MBAA program.

Program admission criteria

The minimum Graduate School admissions requirements for all applicants are as follows:
• a four-year baccalaureate degree from a regionally-accredited college or university, and
• a combined GPA of 3.00 on the last 90 quarter (60 semester) credit hours of graded undergraduate work toward the first baccalaureate degree plus all work completed thereafter,

OR

• a four-year baccalaureate degree from a regionally-accredited college or university, and
• a 45 quarter credit-hour graduate degree from a regionally accredited university.

If the student has completed his or her baccalaureate degree in a country that is a signatory of the Bologna Declaration, then

• A baccalaureate degree of at least three years duration with a B average (equivalent 3.00 on a U.S. 4.00 grading scale) in the last two years, plus all subsequent graded course work;

OR

• A baccalaureate degree of at least three years duration with a two-year (equivalent to 45-quarter credits) graduate degree.

The COB has established the following minimum requirements for the MBA program that apply in addition to general University and Graduate School requirements for applicants seeking admission to the program.

• A Graduate Management Admission Test (GMAT) minimum overall score of 500 with verbal and quantitative sub scores in at least the 20th percentile range, and an analytical writing score of at least 4.0.
  o The GMAT requirement is waived if the applicant has completed a 45 (quarter) credit-hour graduate degree from a regionally-accredited university.
• International students must submit the Test of English as a Foreign Language (TOEFL) with the following minimum score:
  o 575 on the paper-based version
  o 233 on the computer-based version, or
  o 91 total, with subset scores of at least 22, on the Internet-based version (iBT).
MBA admissions procedures

Once an application is received by the COB MBA Program, it is reviewed for departmental admission. The MBA Academic Advisor works with the candidate to ensure the minimum application materials needed for admission consideration are provided. Full admissions are based on the academic achievements of the applicant; i.e., GPA, performance on standardized exams (GMAT and TOEFL scores), letters of recommendation and the applicant’s potential to succeed in the MBA Program (professional resume). Provisional admissions to the MBA program are allowed if the candidate meets or exceeds all other admission requirements except completion of the GMAT. In these cases, the student is provisionally admitted to the MBA program but must successfully complete the GMAT prior to earning 9 credit hours towards the MBA degree.
Appendix C: Syllabi for ACTG 516 and ACTG 518
ACTG 516

Accounting Research and Analysis

3 credits

Professor Roger C. Graham 204 Bexell Hall
roger.graham@bus.oregonstate.edu 541 737-4028

Classroom Hours: ACTG 516 meets once per week in the Moss Adams Classroom.

Office Hours: Mondays and Wednesdays 10:30-11:30 and Tuesday 1:30 – 2:30

Deloitte Robert Trueblood Case Study Series
   1. Back to the USSR
   2. The Needle Eater
   3. Centcom, Inc.
   4. Stuffam and Fluffam, Inc.
   5. Outsourcing Services, Inc.

Course Description: ACTG 516 has two broad objectives. The first objective is to develop critical thinking skills, and therefore problem solving and decision making skills, through the analysis of complex accounting situations and cases. The second objective is to enhance students’ technical writing skills; skills that are necessary to achieve and maintain successful careers in the accounting profession. Because writing and critical thinking go hand in hand, the two objectives are integrated throughout the course.

Enforced Prerequisites: Acceptance into the OSU MBAA or approval by the Director of the Accounting Program.

Students with Disabilities: Accommodations are collaborative efforts between students, faculty and Disability Access Services (DAS). Students with accommodations approved through DAS are responsible for contacting the faculty member in charge of the course prior to or during the first week of the term to discuss accommodations. Students who believe they are eligible for accommodations but who have not yet obtained approval through DAS should contact DAS immediately at (541) 737-4098.

Classroom Rules: Be respectful, exercise integrity, be honest, provide help and support whenever you see a need.

In addition, all Oregon State University student conduct requirements apply. The OSU student conduct requirements are accessible at http://oregonstate.edu/admin/stucon/achon.htm
**ACTG 516 Learning Outcomes:** There are four related objectives for this course.

1. Students will understand research processes in accounting and be able to apply their understanding in researching complex accounting issues.

2. Students will be exposed to current accounting issues, learn the sources of accounting procedures and have the ability to support solutions to complex accounting problems.

3. Students will understand the importance that writing holds to the accounting profession and be able to apply their understanding to prepare professional documents (e.g., letters, memos, e-mails, and reports).

4. Students will understand and recognize the common types of writing errors and be able to apply their understanding to prepare concise and clear business documents

**Evaluation of Student Performance: Course Requirements**

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<tr>
<td>Final Case Write-up</td>
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<tr>
<td>Total</td>
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</table>

Grades will be assigned based on your total points earned during the term as a percentage of total points possible: A’s 90 – 100%, B’s 80 – 89%, C’s 70 – 79%

**Explanation of Course Requirements**

*Attendance and Participation:* Attendance and participation are mandatory. In our class meetings we will be discussing each others’ writings, doing in-class exercises, and discussing the case studies. Such activities can not be made up following an absence. Evaluation of attendance is straightforward and will count for 5% of total marks in the class. Evaluation of participation will be assessed by the class. During the last week of class each student will assess each other student’s participation over the term using the letter grades (A, B, C, D) that will equate to (5, 4, 3, 2) marks.

*Portfolio:* The Portfolio is the collection of all assignments, exercises, and activities over the course of the term. The Portfolio should be neat, orderly and well indexed so as to show your progression through the course. The Portfolio will be handed in along with Case # 5 on the final exam period. Assessment of the Portfolio will be based upon its completeness and an evaluation of each student’s achievement of the learning objectives. Correctness will not be a critical value when evaluating the Portfolio. However, achievement of the learning objectives should be apparent in the Portfolio. Based on the criteria listed above, marks will be assigned to Portfolios using the letter grades (A+, A, A-/B+, B, B-/C+, C, D) that will equate to (50, 47, 45, 42, 40, 37, 32). Components of the Portfolio are presented on page 7.

*Final Case Write-up:* the final case write-up must be a minimum of ten pages of typed text with appropriate references and bibliography. The write-up will convey significant research and understanding of the topics inherent in the case, well reasoned conclusions, and appropriate form and style. Based on the criteria listed above, marks will be assigned to Portfolios using the letter grades (A+, A, A-/B+, B, B-/C+, C, D) that will equate to (40, 38, 36, 34, 32, 30, 26).
Course Content

Week 1

Topics: Introductions, review of syllabus, course objectives, course requirements, etc.,
        The seven tips for the effective writer.
        How writing informs problem solving.
        The importance and process of critiquing: How critiquing informs our learning
        Figure 2.2: Planning a Paper

Readings: Chapter 1: Accountants as Communicators,
          Chapter 2: The Writing Process

Assignments: Exercise 1-4. Call one of the accounting professionals identified in class with the
             objective of hearing what writing the professional does. Prepare a one-page
             summary.
             Read Back to the USSR case. Write answers to Figure 2.2, Part 1 questions:
             Planning a paper.

In Class Activities: Discussion of the results from Exercise 1-4:
                    Critiques of writings for Exercise 1-4
                    Exercise 2-3

Week 2

Topics: Applying the lessons of Figure 2.2: Planning a Paper.
        Sources of Accounting Regulation and Authoritative Guidance

Readings: Chapter 3: The Flow of Thought
          Chapter 4: A Sense of Style
          Chapter 8: Accounting Research

In Class Activities: Discussion of the case
                    Critiques of writings for Figure 2.2, Part 1
                    Exercise 2-3
                    Critiques of writings for Figure 2.2, Part 2
                    Exercises 4-2, 4-6, 4-8

Assignments: Back to the USSR case.
              Revise Figure 2.2 Part 1
              Write answers to Figure 2.2, Part 2 questions: Planning a paper.
              Revise Figure 2.2 Part 2
              Prepare relevant authoritative guidance regulations for Back to the USSR case
              using Figure 2.2 writings as guidance for the research.
Week 3

Topics: Sources of Accounting Regulation and Authoritative Guidance: continued
Citations and bibliographies

Readings: Chapter 8: Accounting Research

In Class Activities: Discussion and comparison of authoritative guidance research

Assignment: Revise authoritative guidance
Prepare conclusion/recommendation to Back to the USSR case

Week 4

Topics: Refining your Writing Critical Thinking.

Readings: Chapter 5: Standard English
Chapter 6: Format for Clarity
Chapter 7: Critical Thinking
Case #2: The Needle Eater

In Class Activities: Exercises 5-3, 5-4, 5-7, 5-8, 6-2
Discussion and revision of Exercise 6-2

Assignments: Exercise 6-2 Exercise 7-2
Prepare an Outline for Case #2: The Needle Eater

Week 5

Topics: Critical Thinking continued: Anticipating all sides to an argument: pg 108
Communications with clients, employers and peers

Readings: Chapter 7: Critical Thinking
Case #2: The Needle Eater
Chapter 9: Letters

In Class Activities: Discussion of The Needle Eater: Identifying the sides.
Discussion and revision of Exercise 7-2
Discussion and critiques of Exercise 9-16

Assignments: Exercise 9-16
Revise Outline for Case #2: The Needle Eater
Revise Exercise 9-16
Prepare complete write-up for The Needle Eater

Week 6

Topic: Communications with clients, employers and peers: continued

Reading: Chapter 10: Memos

In Class Activities: Discussion of The Needle Eater
Exercise 10-2

Assignment: Exercise 10-4, 10-15
Week 7

Topics: Communications with clients, employers and peers: continued
        Citations, Footnotes and Bibliographies

Readings: Chapter 11: Reports
        Case #3: Centcom, Inc
        Chapter 8: Accounting Research

In Class Activities: Discussion of Exercise 10-4, 10-15
        Discussion of Outlines for Case #3.
        Discussion of Citations, Footnotes and Bibliographies

Assignment: Revision of Exercise 10-4, 10-15
        Prepare an Outline for Case
        Prepare complete write-up for Case #3 Centcom, Inc. in Report Style

Week 8

Topic: Writing for Tax Professionals

In Class Activities: Discussion of Centcom, Inc.
        Guest Speakers

Assignment: Prepare revised write-up for Case #3 Centcom, Inc.

Week 9

Topics: Writing for Audit Professionals
        Writing for Corporate Accounting professionals

In Class Activities: Guest Speakers

Assignments: Prepare outline and research for Case #4: Stuffam and Fluffam, Inc
        Prepare complete write-up for Case #4: Stuffam and Fluffam, Inc. in Report Style

Week 10

Topics: Case #4: Stuffam and Fluffam, Inc.
        Case #5: Outsourcing Services, Inc.

Readings: Case #5: Outsourcing Services, Inc

In Class Activities: Discussion of Case #4: Stuffam and Fluffam, Inc.
        Discussion of Case #5
        Course Evaluations

Assignment: Prepare complete write-up for Case #5: Outsourcing Services, Inc. in Report Style

Final Week

In Class Activities: Discussion of Case #5 during scheduled final exam period.
<table>
<thead>
<tr>
<th>Writings</th>
<th>Number of Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Minimum</td>
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<tr>
<td>Exercise 1-4</td>
<td>1</td>
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<td>Exercise 2-3</td>
<td>1</td>
</tr>
<tr>
<td>Figure 2.2, part 1</td>
<td>1</td>
</tr>
<tr>
<td>Figure 2.2, part 1 revised</td>
<td>2</td>
</tr>
<tr>
<td>Figure 2.2, part 2</td>
<td>2</td>
</tr>
<tr>
<td>Figure 2.2, part 2 revised</td>
<td>2</td>
</tr>
<tr>
<td>Exercises 4-2, 4-6, 4-8</td>
<td>2</td>
</tr>
<tr>
<td>Authoritative Guidance for Back to the USSR</td>
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<tr>
<td>Authoritative Guidance for Back to the USSR, Revised</td>
<td>1</td>
</tr>
<tr>
<td>Conclusion &amp; Recommendation for Back to the USSR</td>
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</tr>
<tr>
<td>Exercises 5-3, 5-4, 5-7, 5-8, 6-2</td>
<td>5</td>
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<td>Exercise 6-2, Revised</td>
<td>1</td>
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<tr>
<td>Exercise 7-2</td>
<td>1</td>
</tr>
<tr>
<td>Exercise 9-16</td>
<td>1</td>
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<tr>
<td>Identifying the sides in The Needle Eater Report</td>
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</tr>
<tr>
<td>Identifying the sides in The Needle Eater Report: Revised</td>
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<tr>
<td>The Needle Eater Report</td>
<td>3</td>
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<tr>
<td>Exercises 10-2, 10-4, 10-15</td>
<td>3</td>
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<tr>
<td>Exercises 10-4, 10-15, revised</td>
<td>2</td>
</tr>
<tr>
<td>Outline Case #3: Centcom</td>
<td>1</td>
</tr>
<tr>
<td>Centcom Report</td>
<td>5</td>
</tr>
<tr>
<td>Centcom Report: Revised</td>
<td>5</td>
</tr>
<tr>
<td>Outline and Research Case #4: Stuffam and Fluffam</td>
<td>2</td>
</tr>
<tr>
<td>Stuffam and Fluffam Report</td>
<td>5</td>
</tr>
<tr>
<td>Outsourcing Services Report</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total Pages</strong></td>
<td><strong>60</strong></td>
</tr>
</tbody>
</table>
ACTG 518

Accounting Theory and Practice

6 credits

Professor Roger C. Graham 204 Bexell Hall 541 737-4028
roger.graham@bus.oregonstate.edu

Classroom Hours: ACTG 518 meets twice a week in the Moss Adams Classroom.

Office Hours: Mondays and Wednesdays 10:30-11:30 and Tuesday 1:30 – 2:30

Enforced Prerequisites: (Acceptance into the OSU MBAA or approval by the Director of the Accounting Program) and (ACTG 516 and (ACTG 417 or ACTG 517)).


Description: ACTG 518 expands and integrates knowledge of US and international generally accepted accounting principles (GAAP) in a rigorous study of the design, selection, and consequences of various models of financial reporting. Students will study and debate issues currently under discussion at the FASB and IASB, research and negotiate accounting treatments for complex facts and circumstances with ambiguous accounting guidance, and build on the models to develop an in-depth understanding and application of accounting practice.

ACTG 518 Learning Objectives: There are four related objectives for this course.

1. Students will understand theories underlying accounting practice.
2. Students will expand their understanding of the economics of and the accounting for business, governmental and non-profit entities.
3. Students will apply their understanding of theory and practice to solve complex accounting issues.
4. Students will further develop the ability to support solutions to complex accounting problems.

The purpose of the four related objectives is to further develop critical thinking skills, and therefore problem solving and decision making skills, through the extension of accounting practice to the analysis of complex accounting situations and cases.

Measurable Student Learning Outcomes: ACTG 518 is designed for students with extensive exposure to accounting concepts. The course will further the exposure and provide a framework to help understand the nature, purpose and importance of decision-useful and decision-facilitating financial accounting information, how economic transactions map into financial statements and how financial information is generated and used within organizations for operating and strategic decision making.
Evaluation of Student Performance: Course requirements and their weighting are as follows.

<table>
<thead>
<tr>
<th>Points</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance, class participation, in-class exercises (5 points per day)</td>
<td>200</td>
</tr>
<tr>
<td>Weekly exams (8 @ 100 points each)</td>
<td>800</td>
</tr>
<tr>
<td>Final Exam (during final week)</td>
<td>1000</td>
</tr>
<tr>
<td>Total</td>
<td>2000</td>
</tr>
</tbody>
</table>

Explanation of Course Requirements:

Attendance and Participation: Attendance and participation are mandatory. In our class meetings we will be discussing the material, doing in-class exercises, and analyzing the case studies. Such activities can not be made up following an absence. Evaluation of attendance is straightforward and will count for 5% of total marks in the class. Evaluation of participation will be assessed by the class. During the last week of class each student will assess each other student’s participation over the term using the letter grades (A, B, C, D) that will equate to (100, 85, 75, 65) marks.

Exams: The weekly exams will be taken during the final hour of class each week. Seven of the exams will be multiple choice and one will be a computer research exam. All weekly exams must be taken. The final exam will be comprised of exam questions from the weekly exams.

Grading: Your course grade will be determined by your performance based on total points earned with the assurance that the curve will be no higher than shown below. The curve may be lowered depending on the distribution of the total points for the class.

A 1700 - 2000 B 1500 - 1700 C below 1500

All University regulations regarding academic honesty apply to College of Business courses. All cases of suspected academic dishonesty are handled in strict accordance with University policy, which can be viewed at the following University web address: http://oregonstate.edu/admin/stucon/achon.htm.

Students with disabilities: Accommodations are collaborative efforts between students, faculty and Disability Access Services (DAS). Students with accommodations approved through DAS are responsible for contacting the faculty member in charge of the course prior to or during the first week of the term to discuss accommodations. Students who believe they are eligible for accommodations but who have not yet obtained approval through DAS should contact DAS immediately at (541) 737-4098.

Classroom Rules: Be respectful, exercise integrity, be honest, provide help and support whenever you see a need.
Course Content

Week 1

Readings: Schroeder
  Chapter 1: The Development of Accounting Theory
  Chapter 2: The Pursuit of the Conceptual Framework

Readings: Kieso
  Chapter 1: Financial Accounting and Accounting Standards
  Chapter 2: Conceptual Framework Underlying Financial Accounting

Readings: Hamlen
  Chapter 16: The SEC and Financial Reporting

Week 2

Readings: Schroeder
  Chapter 3: International Accounting
  Chapter 4: Research Methodology and Theories on the Uses of Accounting Information
  Chapter 17: Financial Reporting Disclosure Requirements and Ethical Responsibilities

Readings: Kieso
  Chapter 24: Full Disclosure in Financial Reporting

Week 3

Readings: Schroeder
  Chapter 5. Income Concepts

Readings: Kieso
  Chapter 3: The Accounting Information System

Readings: Hamlen
  Chapter 1: Intercorporate Investments: An Overview
  Chapter 4: Consolidated Financial Statements Subsequent to Acquisition

Week 4

Readings: Schroeder
  Chapter 6. Financial Statements I: The Income Statement

Readings: Kieso
  Chapter 4: Income Statement and Related Information
  Chapter 5: Balance Sheet and Statement of Cash Flows
Week 5

Readings: Schroeder
Chapter 8. Working Capital

Readings: Kieso
Chapter 7: Cash and Receivables
Chapter 8: Valuation of Inventories: A Cost-Basis Approach
Chapter 9: Inventories: Additional Valuation Issues
Chapter 13: Current Liabilities and Contingencies

Week 6

Readings: Schroeder
Chapter 9. Long-Term Assets I: Property, Plant and Equipment
Chapter 10. Long-Term Assets II: Investments and Intangibles

Readings: Kieso
Chapter 10: Acquisition and Disposition of Property, Plant, and Equipment
Chapter 11: Depreciation, Impairments, and Depletion
Chapter 12: Intangible Assets

Week 7

Readings: Schroeder
Chapter 11. Long-Term Liabilities
Chapter 12. Accounting for Income Taxes
Chapter 13. Leases

Readings: Kieso
Chapter 14: Long-Term Liabilities
Chapter 19: Accounting for Income Taxes
Chapter 12: Intangible Assets

Week 8

Readings: Schroeder
Chapter 14. Pensions and Other Post-Retirement Benefits
Chapter 15. Equity

Readings: Kieso
Chapter 15: Stockholders' Equity
Chapter 19: Accounting for Income Taxes
Chapter 12: Intangible Assets

Week 9

Readings: Schroeder
Chapter 16. Accounting for Multiple Entities
Readings: Kieso
   Chapter 17: Investments

Readings: Hamlen
   Chapter 6: Consolidated Financial Statements: Intercompany Transactions
   Chapter 8: Consolidation of Foreign Subsidiaries

Week 10

Readings: Hamlen
   Chapter 9: State and Local Governments: Introduction and General Fund Transactions
   Chapter 10: State and Local Governments: Other Transactions
   Chapter 11: State and Local Governments: External Financial Reporting
   Chapter 12: Private Not-For-Profit Organizations
Oregon State University Libraries Evaluation of the Collection supporting a Proposal to Initiate a New Instructional Program for an Master of Business Administration and Accountancy (MBAA)

This library assessment reviews the monographic and serials collections as related to accounting literature.

As noted by the Category 1 Proposal “. . . The MBAA will leverage existing courses in OSU’s MBA Program and OSU’s Accountancy Degree Program such that incremental costs accruing to the institution are minimized.” The library is currently supporting the MBA program and the MBAA proposal adds only two classes to the OSU curriculum: ACTG 516: Accounting and Research Analysis and ACTG 518: Accounting Theory and Practice.

Summary

The OSU Libraries’ resources are currently adequate to support the proposed MBAA program with a one-time $2,000 contribution to accounting monographs from the Barnekkoff fund. The $2,000 will help fill in the gap created in Accounting literature within the last 10 years at the OSU Libraries (Note: from 2001-2011 304 titles were added to the subject Accounting as compared to 1991-2000 when 923 titles were added to the collection). Last year, 2010, 37 Accounting titles were checked out; this number may increase with the addition of e-books, which will be added to the collection as part of the $2,000 funds from Barnekkoff.

Monographs

An analysis of the OSU Libraries’ Catalog revealed 3,116 titles in accounting. This total is less than half of the holdings at the peer-comparator accounting program at Indiana University, where their library holds 7,756 titles in accounting.

Appendix A provides a monograph comparison between OSU and the University of Indiana.

Further analysis of the OSU catalog revealed only seven titles in the subject Accounting Theory and 90 titles in Accounting History; both are subjects that will be taught as part of the proposed ACTG 516 and ACTG 518 classes. Again, the peer-comparator, Indiana University, holds three times as many monographs in these subject areas.

The business librarian can fill this gap in accounting monographs by allocating a portion of the Barnekkoff Gift Fund, $2,000, to the subject of accounting in 2011 and by re-allocating business monograph funds in the coming years. These funds will be allocated to OSU Libraries’ patron-driven acquisitions plan. This plan allows students (and others) to discover e-books that we do not own via the Libraries’ catalog. Once a book has been accessed three times, the Libraries automatically purchase it (a seamless process for the user).
OSU is served well by the Libraries’ investment in the Orbis/Cascades Alliance, whose combined collection is substantial. Students and faculty can order from the collections of all the libraries in the Orbis Cascade Alliance through the Summit catalog. University of Oregon, Portland State University, University of Washington and Washington State University are some of the larger research libraries represented in the Summit catalog. Books requested through Summit are delivered to OSU Libraries within three to five working days.

**Serials/Journals:**

Thompson- ISI’s *Journal Citation Report* does not supply a category for accounting; however, accounting titles appear in the category Business Finance. Each of the top 20 journals (by impact factor) in this category are represented at the Valley Library through online or print subscriptions, although several have a 12-month delay. This is adequate to support a graduate level curriculum in accounting.

*Appendix B provides a listing of top 20 journals for Business Finance (according to ISI impact factor)*

**Electronic Access to Journals:**

OSU Libraries’ subscriptions to online journal packages, such as Springer, Wiley, and Elsevier have expanded electronic access and in most cases cover the years 1996 – present. Helpful for coursework is full-text access to articles older than 3-12 months from the array of journals covered by the Libraries’ Ebsco and Gale database subscriptions.

**Subject-Specific Indexes and Abstracts**

OSU Libraries subscribes to the following databases that can be useful for identifying literature covering accounting topics:

- Academic OneFile (1980 – present)
- Academic Search Premier (1975 – present)
- Gale Virtual Reference Library (present)
- LexisNexis Academic
- Business Economics and Theory (1980 – present)
- Business Source Premier (1886 – present)
- Checkpoint (RIA Academic Advantage Library)
- Econlit (1969 – present)
- EDGAR (SEC filings & forms) (1993 – present)
- Mint Global
- S&P NetAdvantage
- Wall Street Journal

In addition to the databases listed, this year the College of Business plans to purchase a subscription to the Wharton Research Databases Services (wrds) data management online software program and will also be negotiating a subscription contract for the S&P Compustat database. These packages will be substantial contributions toward supporting a top tier MBAA program.
Library staff and expertise:

Librarian support for this program as proposed is Laurie Bridges, the liaison for the College of Business, Department of Economics, and the Department for Design and Human Environment.

Respectfully submitted,

Laurie Bridges, OSU Librarian

01/18/11
Appendix A:

Accounting monograph comparison between OSU and University of Indiana.

<table>
<thead>
<tr>
<th>Subject Heading</th>
<th>OSU</th>
<th>Indiana Univ (IUL)</th>
<th>OSU %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>3,019</td>
<td>7,756</td>
<td>38.9%</td>
</tr>
<tr>
<td>Accounting Theory*</td>
<td>7</td>
<td>23</td>
<td>30.4%</td>
</tr>
<tr>
<td>Accounting History*</td>
<td>90</td>
<td>319</td>
<td>28.2%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,116</strong></td>
<td><strong>8,098</strong></td>
<td><strong>38.5%</strong></td>
</tr>
</tbody>
</table>

NOTE: These items are not included in the general Accounting subject heading total
Appendix B: Journals related to accounting

The following journal titles were identified from Journal of Citation Reports (according to impact factor) as the top 20 journals in the category Business Finance.

<table>
<thead>
<tr>
<th>Journal Title</th>
<th>Print held at OSU</th>
<th>Online held at OSU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journal of Accounting &amp; Economics</td>
<td>-</td>
<td>1995 – present</td>
</tr>
<tr>
<td>Accounting Review</td>
<td>1926 – 1962</td>
<td>1926 – present</td>
</tr>
<tr>
<td>Mathematical Finance</td>
<td>1999 – 2006</td>
<td>1997 – present (with 12 month embargo)</td>
</tr>
<tr>
<td>Journal of Money Credit and Banking</td>
<td>-</td>
<td>1969 - present</td>
</tr>
<tr>
<td>World Economy</td>
<td>-</td>
<td>1993 – present (with 12 month embargo)</td>
</tr>
</tbody>
</table>
ACTG 516
Accounting Research and Analysis

3 credits

Professor Roger C. Graham 204 Bexell Hall
roger.graham@bus.oregonstate.edu  541 737-4028

Classroom Hours: ACTG 516 meets twice a week in the Moss Adams Classroom.

Office Hours: Mondays and Wednesdays 10:30-11:30 and Tuesday 1:30 – 2:30

Deloitte Robert Trueblood Case Study Series
  1. Back to the USSR
  2. The Needle Eater
  3. Centcom, Inc.
  4. Stuffam and Fluffam, Inc.
  5. Outsourcing Services, Inc.

Course Description: ACTG 516 has two broad objectives. The first objective is to develop critical thinking skills, and therefore problem solving and decision making skills, through the analysis of complex accounting situations and cases. The second objective is to enhance students’ technical writing skills; skills that are necessary to achieve and maintain successful careers in the accounting profession. Because writing and critical thinking go hand in hand, the two objectives are integrated throughout the course.

Enforced Prerequisites: Acceptance into the OSU MBAA or approval by the Director of the Accounting Program.

Students with Disabilities: Accommodations are collaborative efforts between students, faculty and Disability Access Services (DAS). Students with accommodations approved through DAS are responsible for contacting the faculty member in charge of the course prior to or during the first week of the term to discuss accommodations. Students who believe they are eligible for accommodations but who have not yet obtained approval through DAS should contact DAS immediately at (541) 737-4098.

Classroom Rules: Be respectful, exercise integrity, be honest, provide help and support whenever you see a need.

In addition, all Oregon State University student conduct requirements apply. The OSU student conduct requirements are accessible at http://oregonstate.edu/admin/stucon/achon.htm
ACTG 516 Learning Outcomes: There are four related objectives that I have for this course.

1. Students will understand research processes in accounting and be able to apply their understanding in researching complex accounting issues.

2. Students will be exposed to current accounting issues, learn the sources of accounting procedures and have the ability to support solutions to complex accounting problems.

3. Students will understand the importance that writing holds to the accounting profession and be able to apply their understanding to prepare professional documents (i.e., letters, memos, e-mails, and reports).

4. Students will understand and recognize the common types of writing errors and to be able apply their understanding to prepare concise and clear business documents

Evaluation of Student Performance: Course Requirements

<table>
<thead>
<tr>
<th>Percentage of Grade</th>
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<tbody>
<tr>
<td>Attendance and participation</td>
<td>10%</td>
</tr>
<tr>
<td>Portfolio</td>
<td>50%</td>
</tr>
<tr>
<td>Final Case Write-up</td>
<td>40%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

Grades will be assigned based on your total points earned during the term as a percentage of total points possible: A’s 90 – 100%, B’s 80 – 89%, C’s 70 – 79%

Explanation of Course Requirements

Attendance and Participation: Attendance and participation are mandatory. In our class meetings we will be discussing each others’ writings, doing in-class exercises, and discussing the case studies. Such activities can not be made up following an absence. Evaluation of attendance is straightforward and will count for 5% of total marks in the class. Evaluation of participation will be assessed by the class. During the last week of class each student will assess each other student’s participation over the term using the letter grades (A, B, C, D) that will equate to (5, 4, 3, 2) marks.

Portfolio: The Portfolio is the collection of all assignments, exercises, and activities over the course of the term. The Portfolio should be neat, orderly and well indexed so as to show your progression through the course. The Portfolio will be handed in along with Case # 5 on the final exam period. I will assess the Portfolio based upon its completeness and an evaluation of each student’s achievement of the learning objectives. Correctness will not be a critical value when evaluating the Portfolio. However, achievement of the learning objectives should be apparent in the Portfolio. Based on the criteria listed above, marks will be assigned to Portfolios using the letter grades (A+, A, A-/B+, B, B-/C+, C, D) that will equate to (50, 47, 45, 42, 40, 37, 32). Components of the Portfolio are presented on page 7.

Final Case Write-up: the final case write-up must be a minimum of ten pages of typed text with appropriate references and bibliography. The write-up will convey significant research and understanding of the topics inherent in the case, well reasoned conclusions, and appropriate form and style. Based on the criteria listed above, marks will be assigned to Portfolios using the letter grades (A+, A, A-/B+, B, B-/C+, C, D) that will equate to (40, 38, 36, 34, 32, 30, 26).
Course Content

Week 1

Topics: Introductions, review of syllabus, course objectives, course requirements, etc.,
The seven tips for the effective writer.
How writing informs problem solving.
The importance and process of critiquing: How critiquing informs our learning
Figure 2.2: Planning a Paper

Readings: Chapter 1: Accountants as Communicators,
Chapter 2: The Writing Process

Assignments: Exercise 1-4. Call one of the accounting professionals identified in class with the
objective of hearing what writing the professional does. Prepare a one-page
summary.
Read Back to the USSR case. Write answers to Figure 2.2, Part 1 questions:
Planning a paper.

In Class Activities: Discussion of the results from Exercise 1-4:
Critiques of writings for Exercise 1-4
Exercise 2-3

Week 2

Topics: Applying the lessons of Figure 2.2: Planning a Paper.
Sources of Accounting Regulation and Authoritative Guidance

Readings: Chapter 3: The Flow of Thought
Chapter 4: A Sense of Style
Chapter 8: Accounting Research

In Class Activities: Discussion of the case
Critiques of writings for Figure 2.2, Part 1
Exercise 2-3
Critiques of writings for Figure 2.2, Part 2
Exercises 4-2, 4-6, 4-8

Assignments: Back to the USSR case.
Revise Figure 2.2 Part 1
Write answers to Figure 2.2, Part 2 questions: Planning a paper.
Revise Figure 2.2 Part 2
Prepare relevant authoritative guidance regulations for Back to the USSR case
using Figure 2.2 writings as guidance for the research.

Week 3

Topics: Sources of Accounting Regulation and Authoritative Guidance: continued
Citations and bibliographies

Readings: Chapter 8: Accounting Research

In Class Activities: Discussion and comparison of authoritative guidance research

Assignment: Revise authoritative guidance
Prepare conclusion/recommendation to Back to the USSR case
Week 4

**Topics:** Refining your Writing Critical Thinking.

**Readings:** Chapter 5: *Standard English*  
Chapter 6: *Format for Clarity*

**Readings:** Chapter 7: Critical Thinking  
Case #2: The Needle Eater

**In Class Activities:**  
Exercises 5-3, 5-4, 5-7, 5-8, 6-2  
Discussion and revision of Exercise 6-2

**Assignments:**  
Exercise 6-2 Exercise 7-2  
Prepare an Outline for Case #2: The Needle Eater

Week 5

**Topics:** Critical Thinking continued: Anticipating all sides to an argument: pg 108  
Communications with clients, employers and peers

**Readings:** Chapter 7: Critical Thinking  
Case #2: The Needle Eater  
Chapter 9: Letters

**In Class Activities:**  
Discussion of The Needle Eater: Identifying the sides.  
Discussion and revision of Exercise 7-2  
Discussion and critiques of Exercise 9-16

**Assignment:**  
Exercise 9-16  
Revise Outline for Case #2: The Needle Eater  
Revise Exercise 9-16  
Prepare complete write-up for The Needle Eater

Week 6

**Topic:** Communications with clients, employers and peers: continued

**Readings:** Chapter 10: Memos

**In Class Activities:**  
Discussion of The Needle Eater  
Exercise 10-2

**Assignment:**  
Exercise 10-4, 10-15
Week 7

**Topic:** Communications with clients, employers and peers: continued  
Citations, Footnotes and Bibliographies

**Readings:** Chapter 11: Reports  
Case #3: Centcom, Inc  
Chapter 8: Accounting Research

**In Class Activities:** Discussion of Exercise 10-4, 10-15  
Discussion of Outlines for Case #3.  
Discussion of Citations, Footnotes and Bibliographies

**Assignment:** Revision of Exercise 10-4, 10-15  
Prepare an Outline for Case  
Prepare complete write-up for Case #3 Centcom, Inc. in Report Style

Week 8

**Topic:** Writing for Tax Professionals

**In Class Activities:** Discussion of Centcom, Inc.  
Guest Speakers

**Assignment:** Prepare revised write-up for Case #3 Centcom, Inc.

Week 9

**Topic:** Writing for Audit Professionals  
Writing for Corporate Accounting professionals

**In Class Activities:** Guest Speakers

**Assignment:** Prepare outline and research for Case #4: Stuffam and Fluffam, Inc  
Prepare complete write-up for Case #4: Stuffam and Fluffam, Inc. in Report Style

Week 10

**Monday March 10:**

**Topics:** Case # 4: Stuffam and Fluffam, Inc.  
Case # 5: Outsourcing Services, Inc.

**Readings:** Case #5: Outsourcing Services, Inc

**In Class Activities:** Discussion of Case # 4: Stuffam and Fluffam, Inc.  
Discussion of Case # 5  
Course Evaluations

**Assignment:** Prepare complete write-up for Case #5: Outsourcing Services, Inc. in Report Style

Final Week

**In Class Activities:** Discussion of Case #5 during scheduled final exam period.
## Components of the Portfolio

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ACTG 518
Accounting Theory and Practice

6 credits

Professor Roger C. Graham 204 Bexell Hall
roger.graham@bus.oregonstate.edu 541 737-4028

Classroom Hours: ACTG 518 meets twice a week in the Moss Adams Classroom.
Office Hours: Mondays and Wednesdays 10:30-11:30 and Tuesday 1:30 – 2:30

Enforced Prerequisites: (Acceptance into the OSU MBAA or approval by the Director of the Accounting Program) and (ACTG 516 and (ACTG 417 or ACTG 517)).


Description: ACTG 518 expands and integrates knowledge of US and international generally accepted accounting principles (GAAP) in a rigorous study of the design, selection, and consequences of various models of financial reporting. Students will study and debate issues currently under discussion at the FASB and IASB, research and negotiate accounting treatments for complex facts and circumstances with ambiguous accounting guidance, and build on the models to develop an in-depth understanding and application of accounting practice.

ACTG 417 Learning Objectives: There are four related objectives that I have for this course.

1. Students will understand theories underlying accounting practice.
2. Students will expand their understanding of the economics of and the accounting for business, governmental and non-profit entities.
3. Students will apply their understanding of theory and practice to solve complex accounting issues.
4. Students will be exposed to current accounting issues, learn the sources of accounting procedures and have the ability to support solutions to complex accounting problems.

The purpose of the four related objectives is to further develop critical thinking skills, and therefore problem solving and decision making skills, through the extension of accounting practice to the analysis of complex accounting situations and cases.

Measurable Student Learning Outcomes: ACTG 518 is designed for students with extensive exposure to accounting concepts. The course will further the exposure and provide a framework to help understand the nature, purpose and importance of decision-useful and decision-facilitating financial accounting information, how economic transactions map into financial statements and how financial information is generated and used within organizations for operating and strategic decision-making.
Evaluation of Student Performance: Course requirements and their weighting are as follows.

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<th>Points</th>
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<td>Attendance, class participation, in-class exercises (5 points per day)</td>
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<td>Weekly exams (8 @ 100 points each)</td>
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Explanation of Course Requirements:

*Attendance and Participation:* Attendance and participation are mandatory. In our class meetings we will be discussing the material, doing in-class exercises, and analyzing the case studies. Such activities cannot be made up following an absence. Evaluation of attendance is straightforward and will count for 5% of total marks in the class. Evaluation of participation will be assessed by the class. During the last week of class each student will assess each other student’s participation over the term using the letter grades (A, B, C, D) that will equate to (100, 85, 75, 65) marks.

*Exams:* The weekly exams will be taken during the final hour of class each week. Seven of the exams will be multiple choice and one will be a computer research exam. All weekly exams must be taken. The final exam will be comprised of exam questions from the weekly exams.

*Grading:* Your course grade will be determined by your performance based on total points earned with the assurance that the curve will be no higher than shown below. The curve may be lowered depending on the distribution of the total points for the class.

- **A** 1700 - 2000
- **B** 1500 - 1700
- **C** below 1500

*All University regulations regarding academic honesty apply to College of Business courses.* All cases of suspected academic dishonesty are handled in strict accordance with University policy, which can be viewed at the following University web address: http://oregonstate.edu/admin/stucon/achon.htm.

*Students with disabilities:* Accommodations are collaborative efforts between students, faculty and Disability Access Services (DAS). Students with accommodations approved through DAS are responsible for contacting the faculty member in charge of the course prior to or during the first week of the term to discuss accommodations. Students who believe they are eligible for accommodations but who have not yet obtained approval through DAS should contact DAS immediately at (541) 737-4098.

*Classroom Rules:* Be respectful, exercise integrity, be honest, provide help and support whenever you see a need.
Course Content

Week 1

Readings: Schroeder
  Chapter 1: The Development of Accounting Theory
  Chapter 2: The Pursuit of the Conceptual Framework

Readings: Kieso
  Chapter 1: Financial Accounting and Accounting Standards
  Chapter 2: Conceptual Framework Underlying Financial Accounting

Readings: Hamlen
  Chapter 16: The SEC and Financial Reporting

Week 2

Readings: Schroeder
  Chapter 3: International Accounting
  Chapter 4: Research Methodology and Theories on the Uses of Accounting Information
  Chapter 17. Financial Reporting Disclosure Requirements and Ethical Responsibilities

Readings: Kieso
  Chapter 24: Full Disclosure in Financial Reporting

Week 3

Readings: Schroeder
  Chapter 5. Income Concepts

Readings: Kieso
  Chapter 3: The Accounting Information System

Readings: Hamlen
  Chapter 1: Intercorporate Investments: An Overview
  Chapter 4: Consolidated Financial Statements Subsequent to Acquisition

Week 4

Readings: Schroeder
  Chapter 6. Financial Statements I: The Income Statement

Readings: Kieso
  Chapter 4: Income Statement and Related Information
  Chapter 5: Balance Sheet and Statement of Cash Flows

Week 5
**Readings:** Schroeder

Chapter 8. Working Capital

**Readings:** Kieso

Chapter 7: Cash and Receivables
Chapter 8: Valuation of Inventories: A Cost-Basis Approach
Chapter 9: Inventories: Additional Valuation Issues
Chapter 13: Current Liabilities and Contingencies

**Week 6**

**Readings:** Schroeder

Chapter 9. Long-Term Assets I: Property, Plant and Equipment
Chapter 10. Long-Term Assets II: Investments and Intangibles

**Readings:** Kieso

Chapter 10: Acquisition and Disposition of Property, Plant, and Equipment
Chapter 11: Depreciation, Impairments, and Depletion
Chapter 12: Intangible Assets

**Week 7**

**Readings:** Schroeder

Chapter 11. Long-Term Liabilities
Chapter 12. Accounting for Income Taxes
Chapter 13. Leases

**Readings:** Kieso

Chapter 14: Long-Term Liabilities
Chapter 19: Accounting for Income Taxes
Chapter 12: Intangible Assets

**Week 8**

**Readings:** Schroeder

Chapter 14. Pensions and Other Post-Retirement Benefits
Chapter 15. Equity

**Readings:** Kieso

Chapter 15: Stockholders' Equity
Chapter 19: Accounting for Income Taxes
Chapter 12: Intangible Assets

**Week 9**

**Readings:** Schroeder

Chapter 16. Accounting for Multiple Entities
**Readings:** Kieso

Chapter 17: Investments

**Readings:** Hamlen

Chapter 6: Consolidated Financial Statements: Intercompany Transactions
Chapter 8: Consolidation of Foreign Subsidiaries

**Week 10**

**Readings:** Hamlen

Chapter 9: State and Local Governments: Introduction and General Fund Transactions
Chapter 10: State and Local Governments: Other Transactions
Chapter 11: State and Local Governments: External Financial Reporting
Chapter 12: Private Not-For-Profit Organizations
### Budget Outline Form

#### Estimated Costs and Sources of Funds for Proposed Program

Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

### Prepare one page each of the first four years

<table>
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<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
<th>Column E</th>
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## Budget Outline Form

**Estimated Costs and Sources of Funds for Proposed Program**

Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

### Institution: Oregon State University
Program: Master of Business Administration and Accounting
Academic Year: 2012-2013

Indicate the year: ____ First ____ Second ____ Third ____ Fourth

Prepare one page each of the first four years

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<td>From Federal Funds and Other Grants</td>
<td>From Fees, Sales and Other Income</td>
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## Budget Outline Form

**Estimated Costs and Sources of Funds for Proposed Program**

Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

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Prepare one page each of the first four years

### Column A
From Current Budgetary Unit

### Column B
Institutional Reallocation from Other Budgetary Unit

### Column C
From Special State Appropriation Request

### Column D
From Federal Funds and Other Grants

### Column E
From Fees, Sales and Other Income

### Column F
LINE ITEM TOTAL

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<td>Construction</td>
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**GRAND TOTAL** | $434,200 | $115,600 |
Institution: Oregon State University
Program: Master of Business Administration and Accounting
Academic Year: 2014-2015

Indicate the year: _____ First  _____ Second  _____ Third  _____ X Fourth

Prepare one page each of the first four years

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<td>From Fees, Sales and Other</td>
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Personnel

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<td>$121,100</td>
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Other Resources

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Physical Facilities

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GRAND TOTAL

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</table>
Roger and Gary,

The Budget & Fiscal Planning Committee has completed their review of the Master of Business Administration and Accountancy (MBAA) Category 1 proposal. The committee members voted in favor of moving the proposal forward to the next reviewers. All questions posed by the committee to the College of Business were answered satisfactorily.

Thank you,

Carol Babcock
Budget & Fiscal Planning Committee Co-Chair (with Steve Hoelscher)

Committee and All:

Please see Roger Graham’s answers to the MBAA Cat 1 Proposal below. Vickie and I spoke yesterday about posting the Q&A’s for each proposal to the “Other Attachment Section” of the website. More later on that ---- Thanks, Carol Babcock

Dear Carol,

I made some comments below.

Hope this helps.

Regards

Roger

Roger Graham
Professor of Accounting
Oregon State University
541 737 4028
Roger,

The Budget & Fiscal Planning Committee has reviewed the MBAA Category 1 proposal and would like a response from the proposers to the following questions. In general, the proposal seems in order, and viable. Please contact me if you have any questions or would like more clarity.

Thank you,
Carol Babcock
Faculty Senate Budget & Fiscal Planning Committee Co-Chair (with Steve Hoelscher)
7-8517

**Personnel:** Statement in proposal - “The MBA program will provide administrative assistance for the MBAA Program”. Does this account for the incremental support staff on the budget forms? If not, what is the support cost?

Yes – see next comment

The description of staffing under 7. Financial Sustainability on page 25, for teaching faculty and administrative support staff, does not agree with the FTE in the budget outline. Does this tie into the MBA program administrative assistance in the above question?

My error on page 25 – should show .30 FTE to be consistent with the budget.

**Physical Facilities:** The proposal did not include costs or description for the “development and maintenance of unique resources described on Page 25”. Are there estimates for these costs? Also, are there any hidden space/building costs to accommodate additional class sections?

I have NA in that section – there will not be unique resources. Classes will be held in the Moss Adams classroom that is currently scheduled by the accountancy faculty. There is slack in scheduling that room sufficient to schedule the additional accountancy courses– particularly in the evenings when other MBA courses are scheduled. The MBA program is scheduling more sections next year as it prepares for expansion. The MBA director is including additional accountancy students in justifying the additional MBA sections.

**Sustainability:** What is the basis for the tuition revenue amounts shown on the budget forms? How were those revenue amounts derived?

The tuition is based on MBA tuition for 20 students with a 50/50 split between resident and non-resident.
How was the economic feasibility set at 20 students? What is the basis for that student threshold? The tuition revenue increases by approximately 3% from years 1 to 4. Is this factoring in additional students and/or static enrollment with a 3% increase?

My Dean told me that 20 students is the minimum number of students I need to start the program. The factor is static enrollment with 3% tuition increase.

Will the MBAA decrease revenues from the Accounting Certificate Program? What is that potential opportunity cost? Are there any other identified opportunity costs of proceeding with this proposal?

The certificate program has historically been a very small program so we do not believe there will be a meaningful loss in revenue. The following table is from our accreditation report from last year.

The following table shows the number of accounting graduates and the number of students awarded certificates from 2005-2009.

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<td>94</td>
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<td>73</td>
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<td>2</td>
<td>4</td>
<td>2</td>
<td>3</td>
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</table>

Even so we did admit a higher number this year. As stated in the proposal we accepted 17 certificate students this year. The reason for the increase appears to be a misunderstanding about whether the certificate students could finish in three terms (they believe they can). That will not be the case after this year and I expect applications to return to less than five per year and acceptances less than that.

The MBAA is designed to accommodate undergraduate accountancy students and post-baccalaureate students wishing to prepare for accounting careers. The Accountancy undergraduate program graduates approximately 90 students each year with approximately 70% (sixty students) earning 225 undergraduate credits. The Accountancy Post Baccalaureate Certificate Program accepted 17 students to begin their studies during Fall term 2010. Between 50 and 60 students begin the MBA Program each academic year.
A. Education and Employment Information

Education

DBA (Doctor of Business Administration), Accounting & Finance (2009)
Anderson University, Anderson Indiana
Dissertation Title: "Predictability of Fraudulent Financial Reporting"

Master of Science in Accounting (1996)
Texas Tech University, Magna Cum Laude

Bachelor of Business Administration in Accountancy (1996)
Texas Tech University, GPA Major 3.9/4.0


Employment

Academic

Accounting Instructor, Oregon State University, Corvallis Oregon, (2007- present)
Assistant Professor/Lecturer, University of Houston, Houston, Texas, (2002 - 2006)
Adjunct Faculty, Texas Christian University, Fort Worth, Texas, (1998 - 2000)
Faculty, Tarrant County College, Fort Worth, TX, (1999 - 2002)

Professional

Senior Accountant, Cook Children's Hospital, Fort Worth, TX., (March 1998 - August 1999)
Staff Auditor, Coopers and Lybrand LLP, Dallas TX., (September 1996 - March 1998)

Professional Licenses

Certified Public Accountant (CPA), Texas, License #79404
B. Teaching, Advising and Other Assignments

Instructional Summary

*Credit Courses at OSU*

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<tr>
<td>BA 215-400</td>
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<td>Fall</td>
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<td>Fall</td>
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Supervised Internship & Teaching Seminars

Dern, M., Supervised Teaching Activity, Accounting Department. Assurance and Attestation Services - Auditing. (Fall 2009) Is this an internship?

Uong, V., Internship Costco, Accounting/Marketing Department. In Process. (Summer 2010)


So, Marinto, Internship, Accounting Department. Acct Clerk -- Boys & Girls Club of Corvallis. (Winter 2010)

Downing, A., Internship, Accounting Department. Acct Clerk at Boys & Girls Club of Corvallis. (Winter & Spring terms 2010)


Graduate Students and Postdoctoral Trainees

COB MBA - Integrated Business Project Committee Member. IBP Research and Exam. (2009 - 2010)

Undergraduate Honors Theses


### Student and Participant/Client Evaluation

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Peer Review of Teaching (I will insert after completed)
C. Scholarship and Creative Activity

Refereed Journal Publications


Refereed Conference Proceedings


Conference Presentations


Other Presentations (not peer reviewed)


Grants and Contract Support

Bourne, A. Assessment of PSM Coursework for E-Campus. E-Campus & Science Management, Oregon State University, Currently Under Review. (May 2010 - August 2010).

Bourne, A. Contract. Accounting Survival Guide. Accounting Department, Oregon State University, $1,000, Funded. (July 2007 - April 2008).
D. Service

University Service

**Departmental committees or other responsibilities**

- BA215 Fundamentals of Accounting Course Coordinator (June 2010 – present).
- Beta Alpha Psi, Faculty Advisor, approximately 180 hours spent for the year. (June 2007 - Present). Earned Superior Chapter Status 2007, 2008, 2009 and 2010
- New Accountancy Majors Orientation, Committee Chair, approximately 4 hours spent for the year. (June 3, 2010).
- Accounting Scholarship, Committee Member, approximately 2 hours spent for the year. (May 4, 2010).
- Accounting Faculty Search committee, Committee Member. (August 2008 - March 2009).
- Accounting Faculty Search committee, Committee Member. (February 2008 - March 2008).
- Accounting Faculty Search committee, Committee Member. (September 2007 - January 2008).
- Accounting Program Selection Committee, Committee Member. (October 2007 - November 2007).

**College committees or other responsibilities**

- E-Campus PSM course evaluator (assessor)
- COB Peer Review of Teaching Committee, Committee Member, approximately 5.5 hours spent for the year. (September 2009 - June 2010).
- Dean’s Leadership and Professional Achievement Award Committee, Committee Member, approximately 3 hours spent for the year. (May 14, 2010 & May 2009).
- Accounting Awards Committee, Committee Member, approximately 3 hours spent for the year. (2010, 2009).

**University committees or other responsibilities**

- Academic Faculty Advisor - Kappa Alpha Theta, Faculty Advisor. (October 2009 - Present).
- Academic Faculty Advisor - Sigma Pi, Faculty Advisor. (October 2009 - Present).

**Service to the Profession and Public**

- 2010 ABO Research Conference, Reviewer, Conference Paper, Denver, CO, approximately 15 hours spent for the year, (June 2010 - July 2010).
Women's Empowerment Exchange, Attendee, Meeting, Corvallis, OR, approximately 12 hours spent for the year (March 2007 - Present)

Academic, OSU and KPMG, Ch2M Hill Alumni Center, approximately 40 hours spent for the year. (May 2008)

Santiam Christian School, Guest Speaker, Adair Village, OR, approximately 5 hours spent for the year, (May 20, 2010)

Youth Job Fair, Discussant, Albany, OR, approximately 5 hours spent for the year, No. (December 15, 2009)

E. Awards

University and Community Awards

2010 KPMG Teaching Fellowship Award
2009-10 Newcomb Associate Awards, Bernie Newcomb, Teaching. (June 2010)
Byron L. Newton Award - Excellence in Teaching, COB, Teaching. (May 2010)
2008-09 Newcomb Associate Awards, Bernie Newcomb, Teaching. (June 2009)
2008 Student Learning and Success Teamwork Award, OSU University, Service, Professional. (August 15, 2008)
2007-08 Newcomb Associate Awards, Bernie Newcomb, Teaching. (June 2008)

F. Other Relevant Information

Faculty Development Activities Attended

Workshop, "IFRS Training/ Certification", Kaplan, Home Study. (June 2010 - Present)
Attended Conference, "4 Hour XBRL Training at AAA Western Region Conference", AICPA & American Accounting Assoc, Portland, OR. (April 29, 2010 - May 1, 2010)
Attended Conference, "AAA Western Region Conference", AICPA & American Accounting Assoc, Portland, OR. (April 29, 2010 - May 1, 2010)
Attended Conference, "PHASE Teaching Conference", Pearson, Phoenix, AZ. (March 12, 2010 - March 14, 2010)
Seminar, "Conversation Skills for Convening People and Influencing Decisions", Training & Professional Development, Office of Human, Corvallis, OR. (April 6, 2009 - April 7, 2009)
Workshop, "OSU Leadership Journey", Oregon State University, Corvallis, OR. (January 2009 - March 2009)
Seminar, "Deloitte Trueblood Case Study Seminar", Deloitte, Scottsdale, AZ. (February 26, 2009 - February 28, 2009)
Seminar, "KPMG's Faculty Symposium", KPMG, LA, CA. (June 23, 2008 - June 24, 2008)

Professional Memberships
American Accounting Association (August 2008 – Present)
AICPA, Member of the AICPA. (January 2009 - Present)
Texas Society of C.P.A's (2001-Present)
Oregon Society of CPA, Member of the OSCPA. (August 2008 - Present)
Accounting Circle Advisory Board, Member,
Member of the Accounting Circle Advisory Board. Advisory meetings held twice a year with professionals, academics and students. Fall meetings conducted in Portland, OR and spring meeting held in Corvallis, OR. (September 2007 - Present)
Women's Empowerment Exchange, Member,
Attended meeting and social activities. (March 2007 - Present)
Association of Certified Fraud Examiners. (September 2, 2005 - Present)
Christian Business Faculty Association (May 2004-September 2009)
Texas Community College Teaching Association, member.
JAMES R. COAKLEY
VITA

39055 Trillium Lane  Coakley@bus.oregonstate.edu  College of Business
Corvallis, OR 97330  (541) 737-4116  Oregon State University
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Education And Employment Information

Ph.D.  Business Administration, University of Utah, August 1982
Major Field - Accounting Information Systems
Minor Fields - Computer Science, Statistics

MBA  University of Utah, June 1976

BS  Mathematics/Computer Science, Oregon State University, June 1970

2010-present:  Director, Graduate Business Programs, College of Business, Oregon State University

Leading initiative to further develop the Graduate Business Programs at OSU. The initiative includes:

- Streamlining processes and procedures for admission into the MBA program. We plan to use the OSU International Admissions Office (IAO) to process all applications from international students. The IAO is best able to direct these students to the appropriate INTO OSU program, or to the MBA program if they are eligible for direct admission.

- Working with the Graduate Council and Graduate School to transfer management of all aspects of Graduate Business Education to the College of Business. Unlike Pharmacy and Veterinary Medicine, the College of Business will continue to offer graduate-level education with 500-level graduate courses (vs. the 700-level professional/vocational courses).

- Developing a new marketing and recruitment strategy to grow the number of domestic students as we increase the number of international students, maintaining a 50/50 mix of domestic to international.

- Creating new “tracks” within the MBA to offer specializations within the various business disciplines.

- Developing a plan to deliver the MBA program at the Cascades Campus, potentially developing a Hospitality Management track.

- Assess feasibility of joint/dual degree programs with international academic institutions.

2003-10:  Associate Dean for Academic Programs, College of Business, Oregon State University

Major Initiatives – Academic Programs
“New Business Core” Initiative: managed effort to review business core curriculum and update coursework within the core to align to university strategic plan and better prepare graduates for professional careers.

“Professional Business School” Initiative: Led effort to create a professional business school designed to manage demand for upper-division business courses. Once students complete the pre-business core (lower-division business core coursework), they apply to pro-school and a specific academic discipline. Students are competitively selected into the disciplines based on capacity to deliver upper-division business coursework.

Pro-School Transition: In coordination with the Student Services Office, developed a plan to transition current students to the new business core curriculum and professional business school model. These changes resulted in 32 different combinations of coursework (tracks) that existing students could use to satisfy degree requirements, with two sets of academic progression standards (new vs. old) for each track.

“Option to Major” Initiative: Led effort to transition academic programs within the College of Business from options under a Business Administration major to individual discipline-specific majors (Accountancy, Business Information Systems, Finance, Management and Marketing). Activities included academic program design, collection and analysis of input from external stakeholders, coordination and liaison with academic units (within Oregon University System and all Community Colleges within Oregon), and planning for transition and implementation of new degree programs.

“Business and Entrepreneurship Minor” Initiative: Coordinated with 25 academic departments across campus that require one or more business courses within their degree programs. Resulted in alignment of their academic programs with the business and entrepreneurship minor, providing better predictability of business course demand thus providing better access to business courses. This alignment also results in a 30 percent growth in the number of students pursuing the business and entrepreneurship minor.

MBA Program. Led recruiting effort to grow number of MBA graduates from 40 to 60 over a three year period. Worked with graduate faculty to continuously improve and evolve the MBA curriculum to its current focus on entrepreneurship and innovation with an emphasis on the commercialization of technology.

INTO OSU. Primary liaison within college to develop undergraduate and graduate “pathways” in support of INTO OSU.

Assessment. Led the College effort on assurance of learning. We developed a continual improvement program as the core of our assessment efforts.

International Programs. As Director of the International Business Exchange Program within the College, led initiatives to expand the number of exchange partners (from six to ten), change degree requirements for International Business option to require a study-abroad experience, and coordinate with academic
faculty to identify teaching and research opportunities with our exchange partners.

**Major Information System Development Initiatives**

**Student Status Reports:** System extracts transcript and registration information from Banner data warehouse, maps this information into the academic program(s) selected by the student (major, minor, and option) and provides summary status reports that support academic program advising.

**Enrollment Management:** System allows academic advisors to monitor and manage enrollment in business courses. The College implemented a wait list process in 2004 – well before the wait list process was adopted by the university.

**Enrollment Projection:** System projects demand for business courses by quarter and year, accounting for all students within all academic programs within university that includes one or more business course.

**Room Scheduling:** System assigned College of Business classrooms to business courses. System was active from 2003 through 2008 when the university adopted centralized classroom scheduling.

**Group Final Exam Conflicts:** At the beginning of each term, this system identifies students who have group final exam conflicts and suggests alternative exam times. Conflict information distributed to each instructor affected.

**Grade Distribution Report:** For each business course, section and instructor, system provides the number of male and female students in the class, the GPA and standard deviation of the grades by gender, the overall GPA, and then the distribution of the grades.

**Student Credit Hour Analysis:** System generates spreadsheets that summarize the following information by academic term and by year: a) the number of majors, minors and others (further categorized as undergraduate, graduate, post-bac degree seeking, and post-bac non-degree seeking) that took one or more business classes; b) the total number of graduates for the college and by each academic discipline; c) the total number of business majors by class (freshman, sophomore, etc.) to analyze retention and enrollment trends; d) the number of students who take classes and the total student credit hours delivered to majors, minors, and others;

**Core Learning Outcome Assessment:** System collects and summarizes assessment data for all sections of business courses that are part of the business core.

**Professional School Admissions:** System collects and screens applications from pre-school candidates, sends applications to discipline faculty for review and selection decisions, inputs faculty decisions and notifies students of admission decisions, and generates a list of college and major code changes that is sent to the registrar’s office for processing.
1996-2003: **Associate Professor, College of Business, Oregon State University.**

**Major Initiatives**

2002: NTI Certification Program. Initiated a program to add academic certification to a professional training course offered by New Technologies, Inc (NTI) in Gresham, Oregon. Created and staffed a formal contract between OSU and NTI, and a revenue sharing agreement between the College of Business and Extended Campus. Phase I of the program is expected to generate $3,000 per month in tuition for the College.

2002: BIT Extension. Responsible for curriculum development for the Business and Information Technology Extension initiative. Goal is to develop modular workshops supported with on-line curricular materials that can delivered throughout the state to 4-H youth, rural businesses, and other citizens of Oregon. Program supports economic development within rural Oregon by providing information technology training to government and business leaders.

1999: Developed *EasyResv*, an access-based reservation system to support transient reservations in ports and harbors. It is believed that over 500 of the nation’s ports and harbors are now using outdated and/or ineffective reservation systems. The *EasyResv* system is under product acceptance testing at the Port of Friday Harbor, and has already reduced professional time invested in reservation activity by about $1,000 per annum.

1998: Provided programming support for *Dangerous Waters™*. Recognized as OSUs first interactive multimedia CD ROM for Sea Grant related distance education throughout the state and nation. Nominated as one of OSUs Outstanding Research Contributions for 1999. Funded by grants from Oregon Marine Board.


1990-1996: **Associate Professor, College of Business, Oregon State University.**

**Major Initiatives**

1994-96: Faculty Intern Position with North Pacific Lumber Co., Portland, OR, during Summer, 1994 - 1996. Developed Access-based decision support system for Customer Relationship Management. System integrates information from several legacy sources and provides single system access to account information, credit status, order history and trend analysis, order status, and freight scheduling and tracking. Enables users to perform ad-hoc query and reporting using Access tools.

1993: Faculty Intern Position with North Pacific Lumber Co., Portland, OR, during Summer, 1993. Directed two student interns in the development of:

- Credit Management System to support multiple credit officers accessing and updating corporate-wide credit accounts.
• Call Reporting System to extract telephone activity from PBX and provide management reports.

1991: Faculty Intern Position with SAFECO, Seattle, WA. during summer, 1991, to gain direct experience on skills and abilities required of entry-level programmers. Performed basic maintenance of mainframe-based legacy systems in COBOL.

1988-90: **Chair, Department of Aerospace Studies, Worcester Polytechnic Institute, Worcester, MA.**

Commander of Air Force Reserve Officer Training Detachment, supervising three academic faculty and three support personnel. Responsible for leadership training for over 100 officer candidates.

Initiated unit relocation from one academic host to Worcester Polytechnic Institute, resulting in over tenfold increase in operating budget, new facilities, and increased enrollments in AFROTC program.

1985-88: **Chief, Campaign Analysis Branch, Fighter Division, Air Force Center for Studies and Analyses, Pentagon, Washington DC.**

Supervised six Fighter Weapon System Analysts, with results of analyses presented to the Air Force Staff, Joint Chiefs of Staff, Office of the Secretary of Defense, and congressional staffs, influencing decisions on multi-billion dollar fighter weapon system programs.

Developed computer algorithm to solve a two-person, n-stage, zero-sum game, capable of deriving both pure and mixed strategy solutions (approximately 18,000 lines of Pascal code). Applicable to all game environments. Applied to determine optimum allocation of fighter aircraft to various missions within a theater-level conflict.

Represented the United States in working level meetings of the North Atlantic Treaty Organization (NATO) to develop and implement a theater-level simulation capability at NATO Headquarters, Brussels, Belgium.

1982-85: **Assistant Professor of Operational Sciences, Air Force Institute of Technology, Wright-Patterson Air Force Base, Ohio.**


Manager of the Graduate Program in Strategic and Tactical Sciences which awarded a Masters Degree in Operations Research. Faculty Adviser for twenty-five theses completed to satisfy Masters Degree requirements (twenty of the theses used simulation as the analysis method). Each thesis performed analysis of real operational problems ranging from simulation of helicopter Forward Area Resupply Points (FARPs) to the impact of space debris on shuttle operations.
Designed a Decision Support System to provide critical, time-sensitive information to key executives in the Foreign Technology Division, Air Force Systems Command, Wright-Patterson AFB, Ohio.

Installed and managed a computer office system comprised of twelve net-worked microcomputers (Burroughs microcomputer system).


1979-82: **Graduate Student, University of Utah, Salt Lake City, Utah.**

Selected as University of Utah representative to the 1980 American Accounting Association Doctoral Consortium.

1978-79: **Instructor Pilot, Fighter Lead-In Training, Holloman Air Force Base, New Mexico.**

Developed a computerized training management system to track completion of syllabus training requirements.

1977-78: **Air Staff Training Officer, Deputy Chief of Staff for Research and Development, Pentagon, Washington DC.**

Assistant Program Manager for the NAVSTAR Global Positioning System, a four-billion dollar program to provide worldwide commercial and military navigation. Identified critical tasks for completion of the project and restructured schedules to coincide with budget reductions.

Represented the United States in working level meetings of the North Atlantic Treaty Organization (NATO). Received a letter of appreciation from the US Ambassador to NATO for participation in discussions, drafting of and refinements to a Memorandum of Understanding between the United States and nine NATO nations.

1975-77: **Chief, Operations System Management Office, 366th Tactical Fighter Wing, Mountain Home Air Force Base, Idaho.**

Responsible for all Automatic Data Processing Systems within the operations complex of the 366th Tactical Fighter Wing, supervising eleven employees.

Developed and implemented a Weapons Delivery Analysis System to track and analyze tactical weapons delivery data. Conducted requirements analysis, feasibility study, systems analysis and design, programming and implementation of the system.

1970-75: **F-111F Fighter Pilot, 366th Tactical Fighter Wing, Mountain Home Air Force Base, Idaho.**

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**Scholarship And Creative Activity**
Refereed Publications


Non-Refereed Publications


Proceedings


Presentations


**Trademarks**


EasyResv, by James R. Coakley and Bruce DeYoung (pending). Access-based reservation system to support West Coast Marinas. Under product acceptance testing at the Port of Friday Harbor. Sponsored by Sea Grant.

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**Teaching, Advising and Other Academic Assignments**

**Curriculum Development and Instructional Innovations**
Technology to support computer skills development

One of the key educational challenges that we face in the College is providing effective (and efficient) instruction in the area of computer skills (e.g., Microsoft Office products). To address this challenge, I am working with Professor Craig Tyran on a longitudinal research project aimed at improving the ways that we are delivering our freshman-level computer skills course. By drawing on the education literature as a theoretical foundation, innovative learning processes and tools have been designed for this course. Technology applications have included the WWW, multi-media, and an automated feedback program. To assess the impact of the new methods on learning, we have conducted a field experiment and have collected extensive data on the students’ learning performance, perceptions, and use of the learning tools. Based on our early findings, the technology-enabled learning tools have had a significant positive impact on the learning achievement of our students (and have also reduced the amount of faculty labor required to teach the course). Our findings have been shared with peers. Results from this study have been developed into two different manuscripts that have been presented at the AIS Conference (August 1999) and the IAIM Conference (December 1999), respectively. Additionally, two manuscripts are in the process of being prepared for submission to journals.

Integrate Information Technology within MIS Option Courses

a) Converted BA372 course from COBOL to Oracle. Develop new course web site for BA372. Instructional materials were not available for Oracle 8.0, so detailed instructions for exercises and assignments were developed.

b) Introduced use of video-clips in MIS option courses BA370 and BA372. Video clips provide demonstrations of development techniques and tips. Most student errors when completing projects result from minor deviations in the execution of procedural steps. The video clips demonstrate these procedural steps allowing students to resolve errors and continue with the project. Prior to the use of video clips, many students had to wait until the instructor held office hours to resolve the errors.

c) Introduced true team-based project in BA372. Each student within a 5-person team was given a specific program for which they had responsibility. As a team, they had to modify the system of programs to make them Y2K compliant. Each individual was graded on their specific program, and the team was graded on the functionality of the entire system. While this sounds pleasing from a pedagogic sense, it was a disaster. I believe that this type of project is worthwhile, but it needs to be taught in conjunction with an Org Behavior class. It was the first time for many of these students that their individual grade was so dependent on the performance of others. An Org Behavior component will need to be integrated into these types of projects so that the teams do not self-destruct.

d) Based on comments from MIS Advisory Council, totally revised the MIS option courses. The original option had two COBOL programming courses (BA271 and BA372), one course in systems analysis and design (BA371), and a current topics course (BA479) that focused on Decision Support System. The BA271 course was changed, and then re-designated as BA370. This first course provides an
introduction to the field and requires an in-depth hands-on database project. The BA371 course was changed to teach the multiple approaches to analysis and design, and incorporate a hands-on development project using object-oriented techniques. The BA372 was changed to focus on maintenance of existing system of programs vs coding of programs from scratch. The BA479 current topics course was changed to focus on networks, covering both Novell and Unix.

**Integrate Information Technology within Core Curriculum**

a) In conjunction with other Information Management faculty, performed a major course revision of BA131 and BA271. The previous course curricula focused on Personal Computer (PC) literacy. The long-term goal is for all College graduates to achieve IT competency. During fall term 1998, we began prototyping new projects, new learning techniques, and new assessment and recording methods. The following initiatives are being implemented to incorporate these concepts into the course curricula:

1. Develop specific IT Knowledge learning objectives and incorporate these into the BA131/271 course curricula.
2. Develop structured assignments and projects designed to develop competencies within each objective.
3. Innovate new learning techniques that provide opportunities for the practice and repetition needed to transcend from awareness and literacy to comprehension.
4. Provide dedicated “work sessions” to assist students with problems.
5. Innovate new assessment techniques that allow projects to be hierarchically decomposed into specific learning objectives, and aggregate performance across individual projects.

b) Led effort to create new sophomore-level course (BA 271) to teach computer-literacy earlier in the core curriculum.

c) Developed a database and integrated analysis project for the BA471 core business course. Project was published by McGraw-Hill.

**Providing Information Technology Support for non-MIS Courses.**

Developed a computerized version of the “Beer Game”, a logistic simulation used in the BA350 course. As a result of this project, the simulations (beginning fall term 92) are performed in the computer labs versus a manual process of playing board games in the classroom. The computerized version of the game offered many advantages, such as reduced set up and play time, increased accuracy, and it offers a capability for repeated play outside of class. The program was update in 1998 to its current web-based format, and renamed to the “Bean Game”.

**MIS Option Coordinator – College of Business**

**Quality of MIS Graduates**
Led the effort to create one of the best MIS programs in the Pacific Northwest. While companies recruit students for their technical skills, our program is known for providing well-rounded students who can “hit the ground running”. The following quote from an individual involved with campus recruiting for a national firm illustrates the way many organizations view the MIS program:

“I've spoken with many students at different schools (U of Texas, El Paso, U of Arizona, Colorado State U, U of Washington, U of Puget Sound, Pacific Lutheran U, Western Washington U, Cal Poly Pomona, Clark Atlanta U, Morris Brown College, and Spelman College) and feel Oregon State is one of the top two in terms of well rounded students. I directly attribute this to the time and effort professors devote to their students. I wish all schools would adopt your philosophy in providing opportunities for students to understand the importance of the soft skills (communication, team work, getting along with others).”

MIS Advisory Council.

Have built the MIS Option Advisory Council to 18 active members. Semi-annual meetings with this group are used to decide on curricular directions. Until this year, this was the sole-source of MIS Option scholarships.

Business Alliances.

Have developed alliances with an additional 60 business organizations along the West Coast. These firms purchase resume books, attend the MIS Career Night, sponsor MIS field trips, and seek MIS Option students for their full-time and internship positions.

Development Funds

Raise over $15,000 annually from Pacific-Northwest organizations to support student-centered activities (Career Night, Graduation Banquets, and MIS Scholarships). Have created a “Corporate Partnership Program” to formalize support of scholarships and other student development activities.

MECOP

Initiated contact with the President of the MECOP Board in 1997 (Larry Martin at Oremet) to discuss the possibility of including MIS students in the MECOP program. After adjustments to the curriculum and numerous meetings/presentations, MIS was accepted as a pilot program in Fall 1998. In Spring/Summer term, 1999, we placed 21 students into MECOP internships. As a pilot, first-year program, we were immediately the third largest discipline (out of 9 other disciplines). We placed 25 students in 2000, and 27 students in 2001. We are the only non-engineering discipline participating in the MECOP Program.

Summit Information Systems Internship Program

In conjunction with Professors Roger Graham and Jim Nielson, created the Summit Information Systems Internship program designed to train and place Accounting, Finance and MIS students into summer internships with Credit Unions. In the first year, placed 9 MIS and 1 Finance students. In the second year, placed 1 accounting, 2 Finance/MIS and 8 MIS students.
Oregon Executive MBA  
Developed the Information Systems course for the OEMBA in spring of 2000.

University and Community Awards  
1993 College of Business Outstanding Faculty Service Award for excellence in professional and university/college service.

1994 College of Business Byron L. Newton Award for Excellence in Teaching.

1997 Mortar Board Top Prof.

1998 OSU Inventor’s Recognition Award, OSU Provost

1999 College of Business Outstanding Faculty Service Award for excellence in professional and university/college service.

2005 College of Business Newcomb Fellow.
2005 College of Business Corvallis Gazette-Times Faculty Leadership Award

2008 College of Business Newcomb Fellow.
Lisa Eiler, Ph.D., CPA
Associate Professor of Accounting

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Education

University of Oregon, 2009  Ph.D., Accounting
University of Oregon, 2004  Master of Accounting
St. Catherine University, 1999  Bachelor of Science, Accounting

Research and Scholarly Activities

Working Papers

“Cross-Listed Firms and the Value-Relevance of 20-F Reconciliations.”

Works in Process
“Disclosure Decisions Surrounding Permanently Reinvested Earnings”

“Cross-Country Differences in the Informativeness of Narrative Disclosure”
   with Isho Tama-Sweet. Status: In Data Collection Phase.

Publications
“Taxes and Investment Opportunities: Valuing Permanently Reinvested Foreign Earnings”
   with Lisa Bryant-Kutcher and David A. Guenther.

Media Citations

Research Interests
Taxes, disclosure, governance, and cross-border mergers and acquisitions.

Conference Presentations
“Accounting Disclosure Quality and Synergy Gains: Evidence from Cross-Border Mergers and Acquisitions”
   presented at the 2009 American Accounting Association Annual Meeting (San Francisco, California) and at the 2010 International Accounting Section Mid-Year Meeting (Palm Beach, California).

“Cross-Listed Firms and the Value-Relevance of 20-F Reconciliations”
   presented in 2006 at the International Accounting Section Mid-Year Meeting (Los Angeles, California) and the American Accounting Association Annual Meeting (Washington, D.C.).
Teaching

Courses Taught (California State University, Fullerton)
Intermediate Accounting I
(Accounting 301A)
Fall 2009 & Spring 2010
3.26/4 Average (4 courses)

Courses Taught (University of Oregon)
Introduction to Accounting I
(Financial Accounting)
Fall 2006 – Spring 2008
4.5/5 Average (4 courses)

Introduction to Accounting II
(Managerial Accounting)
Winter & Spring 2006
3.45/5 Average (2 courses)

Honors Thesis Supervised
“Untitled Thesis,” Ashley Schumacher
In Process

Conferences and Consortia Attended

Academic Year
2010-2011 American Accounting Association Annual Meeting

2009-2010 American Accounting Association Annual Meeting
SEC Financial Reporting Conference
International Accounting Section Mid-Year Meeting
New Faculty Consortium
Deloitte/FSA Faculty Consortium
Western Regional Meeting

2008-2009 American Accounting Association Annual Meeting
Illinois Tax Symposium

2007-2008 American Accounting Association Annual Meeting
American Taxation Association Mid-Year Meeting & JATA Conference
Universities of British Columbia, Oregon, and Washington (UBCOW)

2006-2007 American Accounting Association Annual Meeting
American Taxation Association Doctoral Consortium
American Taxation Association Mid-Year Meeting & JATA Conference
University of North Carolina Tax Symposium

2005-2006 International Accounting Section Mid-Year Meeting
UBCOW
American Taxation Association Doctoral Consortium
American Taxation Association Mid-Year Meeting & JATA Conference

2004-2005 PAC-10 Doctoral Consortium
UBCOW
Memberships and Professional Service

**American Accounting Association**

**Reviewer**
- AAA Annual Meeting – International Accounting Section 2005 to present
- AAA Annual Meeting – American Taxation Association 2007 to present
- Western Regional Meeting 2007 & 2010
- IAS Mid-Year Meeting 2007 & 2010

**Discussant**
- AAA Annual Meeting – International Accounting Section 2006 to 2010
- AAA Annual Meeting – Financial Accounting and Reporting Section 2010

**Moderator**
- AAA Annual Meeting – International Accounting Section 2008
- AAA Annual Meeting – Financial Accounting and Reporting Section 2008

**International Association for Accounting Education & Research (IAAER)**
- National Tax Association 2010 to present
- Journal of International Business Studies *Ad Hoc Reviewer* 2005
- International Tax and Public Finance *Ad Hoc Reviewer* 2010

**Mihaylo College of Business and Economics and Accounting Department Service**

- Student Opinion Questionnaire Committee *(College)* 2009
- Student Affairs Committee *(Accounting Department)* 2009 to present
- Undergraduate Curriculum Committee *(Accounting Department)* present

**Professional Experience**

- Arthur Andersen, LLP *(Minneapolis, Minnesota)* Senior Tax Accountant (1999 to 2002)

**Awards and Certifications**

- Moss Adams Faculty Research Fellow 2010
- Securities Analysis Center Summer Research Grant 2007 & 2008
- Doctoral Student Award 2006
- Lundquist College of Business Summer Research Award 2006
- Certified Public Accountant (Licensed in Minnesota/Oregon) 2000/2003 to present
Professional References

David Guenther
Scharpf Professor of Accounting, Department Head
Email: guenther@uoregon.edu
Office: 541.346.5384

Steve Matsunaga
Professor of Accounting
Email: stevem@uoregon.edu
Office: 541.346.3340

Lisa Kutcher
Assistant Professor of Accounting
Email: Lisa.Kutcher@business.colostate.edu
Office: 970.491.5689
Roger C. Graham, Jr.

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Education

Ph.D., Accounting, University of Oregon, December 1990
MBA, University of Montana 1984
BS, Psychology, Colorado State University, 1973

Employment

Oregon State University, Corvallis OR, January 1991 - Present
Consultant, Oregon State University Alumni Association, 2008-2009Visiting Professor, University of Auckland, Auckland, New Zealand, July – November 2007
Department Head: Accounting, Finance & Information Management February 2003 - July 2006
Visiting Professor, University of Manitoba, Winnipeg MB, Canada, Winter 2000
Faculty Fellow, Boeing Corporation, Seattle WA, June – August 1999
Visiting Professor, University of Manitoba, Winnipeg MB, Canada, Fall 1998
Visiting Professor, University of Oregon, Eugene OR, Winter - Spring 1996
Graduate Teaching Fellow, University of Oregon, Eugene OR, 1986 - 1990
Business Instructor, Northern Montana College, Havre MT, 1985 - 1986
Staff Accountant, Galusha, Higgins and Galusha, CPAs, Helena MT, 1985
Contractor, Graham Construction Company, Missoula, MT, 1976-1984

Teaching Experience

Advanced, Intermediate and Principles of Financial Accounting
Individual and Entity Taxation
Advanced and Principles of Managerial Accounting
Financial Statement Analysis

Journal Articles


Graham, Roger and Frankenberger, Kristina D.  2011. The Earnings Effects of Marketing Communications Expenditures during Recessions. Journal of Advertising – Accepted for publication.


Research Under Review
Graham, Roger, Cameron K.J. Morrill, and Janet Morrill. The Incremental Value Relevance of Geographic Segment Disclosures: Canadian Evidence. Submitted to Journal of International Accounting, Auditing and Taxation - second round revision in process.

Graham, Roger and Raymond King. Capitalization of Operating Leases and Future Operating Income. Submitted to the European Accounting Review November 2009 second round revision in process

Non-Refereed Articles


Presentations


The Earnings Effects of Advertising Expenditures during Recessions, 2009 European Academy of Marketing, Nantes France.


Advertising, recessions, and current and future earnings, Annual Meeting of the Canadian Accounting Association, May 2005, Quebec City Quebec.

A cost-benefit analysis of decreasing and maintaining and increasing investments in advertising during recessions, Manitoba Certified General Accountants Research Conference, November 2002, Winnipeg, Manitoba.


The value of firms headquartered in Quebec relative to the value of firms headquartered elsewhere in Canada: Evidence of a Quebec discount, Annual Meeting of the American Accounting Association, August 2001, Atlanta GA, the Research Seminar Series at Oregon State University, May 2001, Mid-Year Meeting of the International Accounting Section of the American

Essentially equivalent to a dividend? Open-market share repurchases and ownership blocks, Joint Conference of the Universities of British Columbia, Oregon and Washington, February 1998, Seattle WA.

Valuation of companies for the estate and gift tax: Evidence of minority interest discounts, American Accounting Association Annual Meeting, August 1996, Chicago IL.


Earnings announcements and parent and subsidiary valuation, American Accounting Association Western Region Meeting, May 1994, Portland OR.

An analysis of the effect of majority ownership on minority shareholder wealth, Joint Conference of the Universities of British Columbia, Oregon and Washington, February 1994, Seattle WA.

Analysis of differences between international accounting standards and generally accepted accounting principles for security issuers in Taiwan, 1993 Asian-Pacific Conference on International Accounting, November 1993, Mexico City Mexico.

Earnings announcement timing and the information content of earnings, American Accounting Association Northeast Region Meeting, April 1993, Providence RI.

Earnings information transfers: The relation between order of announcement and magnitude of abnormal returns, American Accounting Association Western Region Meeting, April 1990, Coeur d'Alene, ID.

**Grants**

- Marketing Science Institute, $5,000, 2002
- Embassy of Canada, $5,000, 2001
- OSU, College of Business, Bales Scholar, $7,500, 2002
- OSU, College of Business, Bales Scholar, $7,500, 2000
- OSU, College of Business, Bales Scholar, $7,000, 1998

**Advising Activities**


**Academic Activities**

- Reviewer/Moderator, 2010 Annual Western Region Meeting of the American Accounting Association Scientific Committee, 2008, 2009 Canadian Academic Accounting Association
- Reviewer, 2008 *Journal of Accounting and Public Policy*
- Reviewer, 2006, 2007 *Accounting and Business Research*
- Reviewer, 2006, 2007 *Journal of International Financial Management & Accounting*
Reviewer, 2006 Canadian Academic Accounting Association Annual Meeting
Reviewer, 2006 American Accounting Association Annual Meeting
Reviewer, 2005 Canadian Academic Accounting Association Annual Meeting
Discussant, 2005 Canadian Academic Accounting Association Annual Meeting
Reviewer, 2005 American Accounting Association Annual Meeting
Reviewer, 2004 American Accounting Association Annual Meeting
Reviewer, 2004 International Section of the American Accounting Association Annual Meeting
Reviewer, 2003 Journal of the Academy of Marketing Science
Reviewer and Discussant, 2003 Annual Meeting of the American Accounting Association
American Tax Association Committee on Tax Policy, 2001
Discussant, 1999 Annual Western Region Meeting of the American Accounting Association
American Taxation Association Literature Award Committee 1999
Reviewer, Accounting and Business Research, 1997
Reviewer, Accounting Horizons, 1996
Reviewer, 1996 Annual Western Region Meeting of the American Accounting Association
Discussant, 1995 Annual Western Region Meeting of the American Accounting Association
Reviewer, 1995 Annual Meeting of the American Accounting Association
Reviewer, 1995 Annual Western Region Meeting of the American Accounting Association
Reviewer, Issues in Accounting Education, 1993
Reviewer, 1992 Annual Western Region Meeting of the American Accounting Association
Discussant, 1991 Asian-Pacific Conference on International Accounting Issues

Service Activities

OSU Undergraduate Research Task Force, 2009-2010
OSU Research Council member, 2008-2010
OSU Fraud Policy Revision Project, 2008
Chair of College of Business Research Committee, 2006
Chair of College of Business Awards Committee, 2005
Board Member Center for Water and Environmental Sustainability (CWESt)
Oregon State University Responsible Research Instruction Committee, 2001
College of Business Scholarship Committee 2000-2002
Chair- Accounting Search Committee, 2001
Oregon State University Faculty Senate 1997-1999
Affirmative Action Committee 1997-1999
Master of Business Information Systems Committee 1998-1999
Finance Club Advisor, 1995-1996
United Way Coordinator 1994-1995

Professional Activities

Board Member Oregon Board of Accountancy, ongoing
Board Member Oregon Society of Certified Public Accountants Educational Foundation, 2001 - 2007
Board Member and CPE Coordinator, Benton-Linn Chapter Oregon Society of Certified Public Accountants, 1994, 1997 - 2000
President, Benton-Linn Chapter, Oregon Society of Certified Public Accountants, 1996

Professional Affiliations

American Accounting Association
Canadian Accounting Association
Certified Public Accountant - Inactive, State of Montana
Financial Executives Institute
Oregon Society of Certified Public Accountants

Awards

Newcomb Award – College of Business, Oregon State University 2010

The Student Learning and Success Teamwork Award, Oregon State University 2008

Newcomb Award – College of Business, Oregon State University 2007

“The Incremental Value Relevance of Geographic Segment Disclosures: Canadian Evidence, received a Vernon Zimmerman Best Paper award at the 2005 Asian-Pacific Conference on International Accounting November 2005, Wellington New Zealand

Newcomb Award – College of Business, Oregon State University 2003

“Economic Value Analysis, Inventory Accounting, and the Ambitious Accounting Graduate” was selected in 2002 by the AICPA Case Program Task Force as an AICPA “Classic Case”. Excellence in Scholarship Award – College of Business, Oregon State University 2002

Mortar Board – Oregon State University “Top Prof” 1998, 2002

Outstanding Doctoral Student Paper Award, Western Regional Meeting of the American Accounting Association, 1990 for “The association between order of announcement and security price reactions to an earnings release.”
CURRICULUM VITA

Kristian G. Mortenson
Assistant Professor of Accounting

Oregon State University  kristian.mortenson@bus.oregonstate.edu
College of Business  Cell: (541) 207-8359
200 Bexell  Work: (541) 737-6011
Corvallis, Oregon 97331-2603  Fax: (541) 737-6023

EDUCATION

Ph.D. – Management (Accounting)  University of Arizona  August 2008
Master of Accounting  University of Arizona  May 2005
M.S. – Applied Economics  Utah State University  December 2002
B.S. – Accounting and Economics  Utah State University  December 1999

RESEARCH

Research Interests

Behavioral and experimental research in accounting
Judgment and decision-making processes
Individual versus group incentives and decisions

Conference Proceedings


Working Papers

"Effects of Pay Variability and Mutual Monitoring on Employee Effort and Contract Choice." - Submitting to Accounting, Organizations and Society, January, 2010

"Budgeting Accuracy: Antecedents and Relation to Financial Performance." with Leslie Eldenburg and Naomi Soderstrom – Data analysis phase

"Student Overconfidence at Grade Predictions: Is it Real, or is it Bravado?" with Dennis Caplan – Data collection phase

**INVITED SCHOLARLY PRESENTATIONS**


- Georgia State University
- University of Saint Thomas
- The College of William and Mary
- University of New Hampshire
- University of Wisconsin – Madison

**TEACHING EXPERIENCE**

Oregon State University  
August 2008 - Present

- Introduction to Managerial Accounting
- Cost Accounting

University of Arizona (Graduate Student)  
2003 - 2008

- Introduction to Managerial Accounting
- Cost Accounting
- Intermediate Business Administration

American Arab University - Israel (adjunct faculty)  
2002

- Introduction to Financial Accounting

**ACADEMIC EXPERIENCE**

Research/Teaching Assistant to Bill Waller  
2006 – 2007

Teaching Assistant to Leslie Eldenburg  
2005 – 2006

Research/Teaching Assistant to Jeff Schatzberg  
2004 – 2005

**CONFERENCES**

- American Accounting Association Annual Meeting  
  2009
- AAA Management Accounting Midyear Meeting  
  2004 – 2009
- Management Accounting Doctoral Consortium  
  2004 – 2007
- Issues in Managerial Accounting Conference -UT Austin (invited)  
  2006
- PAC 10 Doctoral Consortium  
  2004
- AAA/Deloitte & Touche Doctoral Consortium (invited)  
  2004
SERVICE

Department Service

Accounting Certificate Review. 2008 - Present
Organizer, A/B Accounting Student Recognition. 2009

College Service

Committee Member, MBA Integrated Business Project. 2008 - Present

Professional Service

Discussant, American Accounting Association Annual Meeting 2009

MEMBER AFFILIATIONS

American Accounting Association
Institute of Management Accountants
AICPA

REFERENCES

Roger Graham
KPMG Professor of Accounting
Oregon State University
Bexell Hall, Room 204
Phone: (541) 737-4028

Leslie Eldenburg
McClelland Professor of Accounting
University of Arizona
McClelland Hall, Room 301H
Phone: (520) 621-4585

Jeff Schatzberg
Humbert Lopez Accounting Professor
University of Arizona
McClelland Hall, Room 301Q
Phone: (520) 621-2238

Additional references available upon request
Curriculum Vitae
Byron Marshall

byron.marshall@bus.oregonstate.edu
Phone: (541) 737-6054
Fax: (541) 737-4890
http://oregonstate.edu/~marshaby/

Affiliation
September 2005 – Present     Assistant Professor – Oregon State University, College of Business,
2001-2005     Research Associate at the Artificial Intelligence Lab at the University of Arizona

Education
2001-2005     University of Arizona, MIS Department, Tucson, AZ
PhD - Management Spring 2005
Major: Management Information Systems, Minor: Linguistics
Advisor: Dr. Hsinchun Chen

1995      California State University, Fresno Fresno, CA
MBA – emphasis in accounting  Graduated with distinction

1988      California State University Fresno    Fresno, CA
BS – Business Administration – Computer Applications and Systems - Cum Laude

Research Interest
Knowledge Management: Leveraging knowledge elements found in informal conceptual graphs to store, retrieve, and process information for education, business, and other managed organizations. Previous work includes the aggregation and application of relations extracted from the free text of biomedical abstracts, the selection of interesting associations in large networks of criminal activity, and algorithms that support the use of concept mapping tools in education. Recent and current efforts focus on analysis of networks of educational standards and documents, dynamic display of accounting information from XBRL documents, and the impact of IT governance frameworks.

Journal Publications

"Moving Digital Libraries into the Student Learning Space: the GetSmart Experience"


"Matching Knowledge Elements in Concept Maps using a Similarity Flooding Algorithm"


Conference Paper Presentations


"Linking Ontological Resources Using Aggregatable Substance Identifiers to Organize Extracted Relations" Byron Marshall, Hua Su, Dan McDonald, and Hsinchun Chen, Pacific Symposium on Biocomputing, Jan 4-8, 2005, Big Island, Hawaii


**Other Conference Publications**


**Poster:** "Visualization in Law Enforcement" Hsinchun Chen, Homa Atabakhsh, Chunju Tseng, University of Arizona, USA; Tim Petersen, Tucson Police Department, USA; Byron Marshall, Siddharth Kaza, Shauna Eggers, Ankit Shah, Hemanth Gowda, University of Arizona, USA, Conference on Human Factors in Computing Systems (CHI 2005), Portland, Oregon, USA, April 2-7, 2005

**Demonstration:** "Cross-Jurisdictional Activity Networks to Support Criminal Investigations" Byron Marshall, Siddharth Kaza, Jennifer Xu, Homa Atabakhsh, Tim Petersen, Chuck Violette, and Hsinchun Chen, the 5th Annual Conference on Digital Government Research (dg.o2004), May 24-26, 2004, Seattle, Washington, USA

"Cross-Jurisdictional Criminal Activity Networks to Support Border and Transportation Security"

Grants

Research Community Involvement
Associate Editor: Journal of Electronic Commerce Research
Program Committee Member: PAISI Pacific Asia Workshop on Intelligence and Security Informatics (2008,2009)
Program Committee Member ASONAM - Advances in Social Networks Analysis and Mining (2009, 2010).
Program Committee Member ACM SIGIR (2010) – Special Interest Group on Information Retrieval.

Teaching
University of Arizona: MIS 363, Systems Analysis and Design for Business Managers
Oregon State University:
  BA272, Business Application Development (2007-present)
  ACTG378, Accounting Information Management (2006-present)

College Service
Faculty Senate, Oregon State University (2007-present)
Awards Committee, Committee Member (2008, 2010)
Promotion and Tenure Committee, Non-Voting Committee Member, (2008 - 2009)
ITAC - COB's Information Technology Advisory Council, Committee Member. (2007 - 2009)
BSG Search Committees, Committee Member. (October 2007 - February 2008)
Classroom Conduct Taskforce, Committee Member. (September 2006 - June 2007)
SIM (Students in Information Management) club support (Field trips, club meetings)

Awards
Excellence in Scholarship Award, OSU College of Business, Scholarship/Research. (June 2007).
Byron L. Newton Excellence in Teaching Award, OSU College of Business. (June 2009).
Student Learning and Success Teamwork Award, OSU – with the Accounting Faculty. (June 2008).
Mervyn L. Brenner Distinguished Teaching Fellow, OSU College of Business. (May 2008).
KPMG Faculty Fellow. (2008, 2009).
Outstanding Dedication to OSU MIS Students award voted by the OSU Students in Information Management (SIM) club (January 2010).

**Industry Experience**

1988 - 2001 Dunavant of California Fresno, CA Programmer/Analyst
- Spearheaded the development of many computer-based business systems involving:
- Hundreds of users in several states using & computers from hand-held through mainframes.
- Many programming environments including COBOL, Visual Basic, VB Script, DOS batch files, HTML, Active server pages, Cold Fusion, and SQL. Included extensive work managing distributed data with various data communications protocols.
- Complete solutions: Network installation, hardware maintenance, operating system upgrades, comprehensive backup solutions, user training, bug fixes, and continuous program upgrades.
- Various related technologies: EDI, XML, SQL, bar coding, FTP and other telecommunication protocols, digital certificates, encryption, firewalls, distributed processing, automated interfaces with satellite-based market information.

**Professional Memberships**

IEEE - Institute of Electrical and Electronics Engineers, Member, International. (January 2005).
ACM - Association for Computing Machinery. (October 2001).
Curriculum Vitae of

JARED A. MOORE
College of Business
Oregon State University
200 Bexell Hall, Corvallis, OR 97331-2603
E-mail: jared.moore@bus.oregonstate.edu; Tel: (541) 737-2517; Fax: (541) 737-4890

EDUCATION

Master of Taxation, Arizona State University, May 1999.
Bachelor of Science (Accountancy), Arizona State University, December 1993.

EMPLOYMENT

Assistant Professor, Oregon State University, Corvallis, OR, June 2006 – Present.
Graduate Assistant, Arizona State University, Tempe, AZ, August 2001 – May 2006.
Adjunct Instructor, Mesa Community College, Mesa, AZ, Summer 2001.

RESEARCH

Areas of Interest
Corporate Taxation and Financial Accounting.
Specific interests: The interaction between tax reporting and financial reporting, tax reporting aggressiveness and earnings management/manipulation, the interaction between taxes and corporate business decisions, and federal and state tax policy issues.

Publications


**Manuscripts under Review**


“The Impact of Tax Rate Changes on Intercorporate Investment,” July 2010 (with Robert Gary, University of New Mexico; Craig Sisneros, University of Colorado at Denver; and William Terando, Butler University). Currently under review at *Advances in Taxation* (first round).

**Other Working Papers and Research in Progress**


“The Sales Apportionment Factor Weight: Revenue Effects over Short and Long Term Time Horizons,” in progress (with Sanjay Gupta, Michigan State University).

“Tax Aversion in Decision Making,” in progress (with Jagadison K. Aier, George Mason University; and Barbara Arel, University of Vermont).

“The Relation between Political Contributions and Tax Reporting Aggressiveness,” in progress (with Andrew Schmidt, Columbia University; and Edward Werner, Drexel University).

“Financial Statement Relevance for High Growth Firms,” in progress (with Monica Banyi, University of Virginia; Roger Graham, Oregon State University; and Craig Lefanowicz, University of Virginia).

**Conference Presentations / Papers**


Invited Workshop Presentations
University of Washington, Seattle, WA, February 2007: “Do Board and/or Audit Committee Independence Affect Tax Reporting Aggressiveness?”

TEACHING

Courses Taught
Assistant Professor: Oregon State University
- ACTG 325 - Introduction to Taxation; two sections; Winter 2007-2011.
- ACTG 317 - Accounting Processes and Controls; three sections; Fall 2006-2010.
Instructor: Arizona State University
- ACC 230 - Uses of Accounting Information I (financial); one section; Winter 2004, Summer 2005.
- ACC 240 - Uses of Accounting Information II (managerial); one section; Winter 2003.
Graduate Assistant: Arizona State University
- ACC 240 - Uses of Accounting Information II (managerial); two sections; Fall 2001.
- ACC 340 - External Reporting I (financial); one lab section; Spring 2002, Fall 2002.
Adjunct Instructor: Mesa Community College
- ACC 211 – Principles of Accounting I (financial); one section; Summer 2001.

Masters Thesis Committees


SERVICE

Oregon State University
College of Business Research Committee, Committee Member, 2010-present.

Faculty Senate, Senator (College of Business), 2010-present.

College of Business Promotion and Tenure Committee, Non-voting Committee Member, 2009-2010.

College of Business Awards Committee, Committee Member, 2008-2009.

PricewaterhouseCoopers xTax Competition, Faculty Coordinator, 2008-present.

University of Washington Foster School of Business MPAcc Tax Competition (formerly, Berntson Porter / University of Washington MPAcc Tax Competition), Faculty Advisor, 2008-present.
  - The 2009 team won second prize ($2,000 cash award).
  - The 2008 team won first prize ($3,000 cash award).

Accounting Faculty Search Committee, Committee Member, 2007-present.

American Taxation Association
Annual Meeting Program Committee, Committee Member, 2008-present.
  - Review submissions for the ATA sessions at the AAA annual meeting.

Concerns of New Faculty Committee, Committee Member, 2007-2009.

PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

- Certified Public Accountant, Arizona, December 1996.
- Member, American Accounting Association.
- Member, American Taxation Association.
- Member, National Tax Association
- Member, Oregon Society of CPAs.

ACADEMIC FELLOWSHIPS AND HONORS

Oregon State University
- College of Business Excellence in Scholarship Award, 2009.
- OSU Student Learning and Success Teamwork Award, 2008.

**Arizona State University**

- Arizona State University Graduate Scholars Program Award, 2001-2004.
- Beta Gamma Sigma, inducted 1991.
Isho Tama-Sweet

Mihaylo College of Business and Economics
California State University, Fullerton
Fullerton, California 92834

itama-sweet@fullerton.edu
Mobile: (949) 439-0536
Office: (657) 278-5485

ACADEMIC POSITIONS

Associate Professor of Accounting, California State University, Fullerton 2009-Present
Graduate Teaching Fellow, University of Oregon 2005-2009

EDUCATION

PhD, Accounting University of Oregon, 2009
MBA, Concentration in Accounting University of California, Davis, 2005
BA, American Studies Cornell University, 1995

RESEARCH

Working Papers

Tama-Sweet, I., 2010. Do Managers Alter the Tone of their Earnings Announcements Around Equity Compensation Transactions? Submitted to the 2011 AAA Financial Accounting and Reporting Section mid-year meeting

Work In Progress

Research Interests

Conference presentations

Contemporary Accounting Research Conference, November 2009
Financial Economics and Accounting Conference, November 2008

Tama-Sweet, I., 2010. Do Managers Alter the Tone of their Earnings Announcements Around Equity Compensation Transactions?
2010 AAA Annual Meeting, August 2010
2010 AAA Western Regional Meeting, May 2010
TEACHING

Mihaylo College of Business and Economics, California State University, Fullerton

Courses Taught

Cost Accounting Fall 2009 – Present (Mean Evaluation: 3.1/4)

Faculty Development Activities

- CSU Fullerton New Faculty Orientation, Fall 2009
- AAA New Faculty Consortium, Winter 2010
- KPMG National Faculty Symposium, Summer 2010

Graduate Project Advisor

Spring 2010. Student: Jingshu Shen. Title: “What Affects the Accuracy of Financial Forecasts?”

Curriculum Development

- ACCT 445 Accounting Valuation Course (with Associate Professor Jose Miranda-Lopez)
  Development: Spring 2010 – Current

Lundquist College of Business, University of Oregon

Instructor

- Introduction to Financial Accounting Summer 2006, Fall 2007 (Mean Evaluation: 4.2/5)
- Accounting Information Systems Fall 2008, Winter 2008 (Mean Evaluation: 3.8/5)

Teaching Assistant


SERVICE ACTIVITIES

Professional Service Activities

Professional Organizational Memberships

- American Accounting Association Member (AAA)
- Financial Accounting and Reporting Section (FARS)
- International Accounting Section (IAS)
- Institute of Management Accountants Member (IMA)

Conference Service Activities:

Reviewer

- 2011 AAA FARS
- 2010 AAA Midwest Regional Meeting
- 2010 AAA Western Regional Meeting
- 2010 AAA FARS
- 2008 AAA Annual Meeting

Moderator

- 2010 AAA Annual Meeting
- 2009 AAA Annual Meeting
2008 AAA Annual Meeting
Discussant

2009 AAA Annual Meeting

Additional Conferences and Doctoral Consortia Attended

- Universities of British Columbia, Oregon and Washington (UBCOW) 2006-2008
- AAA FARS Mid-Year Meeting and Doctoral Consortium 2008
- AAA-Deloitte Doctoral Consortium 2008
- Pac-10+ Doctoral Consortium 2007

**California State University, Fullerton, Accounting Department Activities**

- Student Affairs Committee (Beta Alpha Psi/Accounting Society) Fall 2009-Present
- Undergraduate Curriculum Committee Fall 2010-Present

**PROFESSIONAL WORK EXPERIENCE**

<table>
<thead>
<tr>
<th>Organization and Location</th>
<th>Position Details</th>
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</thead>
<tbody>
<tr>
<td>UC Davis Medical Center, Sacramento, CA</td>
<td>EMR Analyst, Summer 2004</td>
</tr>
<tr>
<td>Daedalus Productions, San Francisco, CA</td>
<td>Co-Founder and Business Manager, 2000-2001</td>
</tr>
<tr>
<td>Cornell University, Ithaca, NY</td>
<td>Research Assistant, 1995-1996</td>
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</tbody>
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**REFERENCES**

Angela K. Davis  
*Associate Professor of Accounting, University of Oregon*  
Office: (541) 346-3340  
davisan@lcbmail.uoregon.edu

Steve Matsunaga  
*Professor of Accounting, University of Oregon*  
Office: (541) 346-3210  
stevem@lcbmail.uoregon.edu  
Dissertation Chair

David Guenther  
*Scharpf Professor of Accounting, Department Head, University of Oregon*  
Office: (541) 346-5384  
guenther@lcbmail.uoregon.edu
January 4, 2011

TO: Dr. Elizabeth Almer, Portland State University Accounting Program Director

FROM: Roger Graham, Oregon State University Accounting Program Director

SUBJECT: Curriculum Liaison

The attached Category I proposal describes a graduate degree in our accounting program. As you know OSU does not have a graduate degree related to accounting. Although our college offers a general MBA program our five-year students typically accumulate enough credits to be eligible to take the CPA exam.

Our intention with this graduate degree is to combine our existing MBA courses, existing senior level accounting courses and nine hours of masters level accounting courses. This combination of courses, titled MBA-Accounting will differ substantially from existing OUS programs. For this reason we do not believe our program will be in competition with your graduate accounting programs but will offer significant benefits to our own accounting students.

In accordance with the liaison criteria in the Curricular Procedures Handbook, this memo serves as notification to your Portland State University of our intent to make this curricular change.

Please review the attached materials and send your comments, concern, or support to me by January 21 2011. Your timely response is appreciated.

Please note that a lack of response will be interpreted as support.

Thank you for your time and input.

Regards,
Roger
Hi Roger - Been a busy few weeks!

Scott Marshall (Grad Assoc Dean), Dan Rogers (MSFA Academic Director) and I have all looked at the proposal and have no objections either.

Best, Elizabeth

Graham, Roger - COB wrote:
> Dear Elizabeth,
> 
> Have you and Scott any thoughts on the MBAA proposal. No thoughts is ok – UO only responded that they have no concerns.
> 
> Regards
> 
> Roger
> 
> 
> Roger Graham
> 
> Professor of Accounting
> 
> Oregon State University
> 
> 541 737 4028
> 
> 
> --

Elizabeth Dreike Almer, PhD, CPA (California) Associate Professor, Accounting Accounting Area Director and Meadows Faculty Fellow Portland State University office phone: (503) 725-3729
fax: (503)725-5850
January 4, 2011

TO: Dr. David Guenther, University of Oregon Department of Accounting Chair

FROM: Roger Graham, Oregon State University Accounting Program Director

SUBJECT: Curriculum Liaison

The attached Category I proposal describes a graduate degree in our accounting program. As you know OSU does not have a graduate degree related to accounting. Although our college offers a general MBA program our five-year students typically accumulate enough credits to be eligible to take the CPA exam by taking various undergraduate courses.

Our intention with this graduate degree is to combine our existing MBA courses and existing senior level accounting courses with nine hours of new theory-related masters level accounting courses. This combination of courses, titled MBA-Accounting, will differ substantially from existing OUS programs. For this reason we do not believe our program will be in competition with your MAC program. The program will, we believe, offer significant benefits to our own accounting students.

In accordance with the liaison criteria in the Curricular Procedures Handbook, this memo serves as notification to the University of Oregon of our intent to make this curricular change.

Please review the attached materials and send your comments, concern, or support to me by January 21 2011. Your timely response is appreciated.

Please note that a lack of response will be interpreted as support.

Thank you for your time and input.

Regards,
Roger
Roger,

We don't have any comments or concerns.

Good luck with your new program.

Dave

From: Graham, Roger - COB [mailto:roger.graham@bus.oregonstate.edu]
Sent: Tuesday, January 04, 2011 1:40 PM
To: David Guenther
Subject: New master's program liason request.

Dear Dave,

I am attaching a category 1 proposal that I am working on. It will establish a new graduate degree here at OSU that will be directed toward accounting students. Given my constraints (fiscal and internal resistance) it primarily blends our current MBA program with accounting courses – a two year MBAA.

As soon as I receive responses from you and Elizabeth Almer at PSU I can move it out of the college to the university.

Hope you are well. As you probably know Lisa and Isho will be joining us next year.

It is cold here.

Regards
Roger

Roger Graham
Professor of Accounting
Oregon State University
541 737 4028