Masters of Accountancy Proposal
USF St. Petersburg
College of Business
Program of Accountancy

August 2014
Board of Governors, State University System of Florida

Request to Offer a New Degree Program

USF ST. PETERSBURG
University Submitting Proposal

January 2015
Proposed Implementation Term

COLLEGE OF BUSINESS
Name of College(s) or School(s)

PROGRAM OF ACCOUNTANCY
Name of Department(s)/ Division(s)

MASTERS OF ACCOUNTANCY
Academic Specialty or Field

MASTERS OF ACCOUNTANCY (M.Acc.)
Complete Name of Degree

52.0301
Proposed CIP Code

The submission of this proposal constitutes a commitment by the university that, if the proposal is approved, the necessary financial resources and the criteria for establishing new programs have been met prior to the initiation of the program.

Date Approved by the University Board of Trustees

Signature of Chair, Board of Trustees

Date

President

Vice President for Academic Affairs

Date

Provide headcount (HC) and full-time equivalent (FTE) student estimates of majors for Years 1 through 5. HC and FTE estimates should be identical to those in Table 1 in Appendix A. Indicate the program costs for the first and the fifth years of implementation as shown in the appropriate columns in Table 2 in Appendix A. Calculate an Educational and General (E&G) cost per FTE for Years 1 and 5 (Total E&G divided by FTE).

<table>
<thead>
<tr>
<th>Implementation Timeframe</th>
<th>Projected Enrollment (From Table 1)</th>
<th>Projected Program Costs (From Table 2)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>HC</td>
<td>FTE</td>
</tr>
<tr>
<td>Year 1</td>
<td>32</td>
<td>14</td>
</tr>
<tr>
<td>Year 2</td>
<td>33</td>
<td>16</td>
</tr>
<tr>
<td>Year 3</td>
<td>37</td>
<td>19</td>
</tr>
<tr>
<td>Year 4</td>
<td>38</td>
<td>21</td>
</tr>
<tr>
<td>Year 5</td>
<td>40</td>
<td>22</td>
</tr>
</tbody>
</table>

Note: This outline and the questions pertaining to each section must be reproduced within the body of the proposal to ensure that all sections have been satisfactorily addressed. Tables 1 through 4 are to be included as Appendix A and not reproduced within the body of the proposals because this often causes errors in the automatic calculations.
Introduction

I. Program Description and Relationship to System-Level Goals

A. Briefly describe within a few paragraphs the degree program under consideration, including (a) level; (b) emphases, including concentrations, tracks, or specializations; (c) total number of credit hours; and (d) overall purpose, including examples of employment or education opportunities that may be available to program graduates.

The Master's of Accountancy (M.Acc.) at USFSP with specializations in forensics and taxation is designed to extend a strong undergraduate accounting program which has historically provided the USFSP College of Business with its largest enrollments and numbers of graduates, many of whom have gone on to acquire graduate degrees. In addition, the State of Florida requires an additional year (the "5th year") of accounting education for those choosing to become Certified Public Accountants. Thus, an additional thirty hours of education is already mandatory for those electing to become a CPA. The proposed program provides that additional education requirement, while efficiently providing students with up to two tracks (General, Forensic Accounting and Taxation). This program will build on the high ethical leadership platform developed at the undergraduate and graduate levels and provide an option for the accounting graduate students to have the technical accounting degree. The MBA requires nine hours of accounting for the track, whereas the M.Acc. would require at least eighteen hours of graduate accounting. At present, USF St. Petersburg is the only separately-accredited AACSB International (Association to Advance Collegiate Schools of Business, hereinafter “AACSB”) institution in the state of Florida which offers an undergraduate degree in accounting but no master’s degree. The College of Business at USFSP is AACSB accredited in both Business and accounting, a distinction held only by 2% of colleges of business worldwide. Moreover, in a recent accreditation review, the AACSB team recommended that the master’s degree should be implemented as part of the college’s continuous improvement process. Of note, there were 116 students enrolled in two fifth year (5000 level) accounting courses in the Spring 2014 semester at USFSP.

The M.Acc. comprises two major areas of emphasis in forensic accounting and taxation. Minimum total credit hours will be thirty (30) semester hours. The purpose of the program will be to provide a professional level graduate degree in forensic accounting. The program will also fulfill the Florida "fifth year (150 semester credit hours)" educational requirements for certification as a certified public accountant. In addition, the program will prepare graduates for the increasing rigors faced by accountants in industry, public accounting and governmental accounting positions. Many of these key sectors have been affected due to the following:

1. Increased governmental regulation and rulemaking of professional standard bodies,
2. Increased importance of computing technology in the role of accountants particularly in assurance and consultative aspects of public accountancy,
3. Increased globalization has resulted in multiple accounting standards, rules proposals (IFRS), currency translation and other transactional and reporting issues that are not adequately taught in an undergraduate program,
4. The areas of forensic accounting and fraud investigation are growing in importance in the public accounting arena as evidenced by new professional certifications and designations by the Association of Certified Fraud Examiners (“ACFE”) and the American Institute of Certified Public Accountants (“AICPA”). The ACFE grants the designation “Certified Fraud Examiner (“CFE”)” and the AICPA credentials member CPAs as “Certified in Financial Forensics (CFF),” and as “Accredited in Business Valuation ("ABV").” USFSP's PROGRAM OF ACCOUNTANCY Forensic designation provides courses that provide enhanced training for these “heightened” designations, certifications and other credentials.

Job opportunities for certified public accountants and professional accounting graduates are expected to grow by 22% over the next 12 years (Forbes.com reporting Bureau of Labor Statistics data during mid-2013). In addition, accountants have the second lowest unemployment rate in the nation (4.2% for 2011) per the Wall Street Journal (wsj.com) reporting interactively on Labor department statistics. Further,
manpowergroup.us reports that accounting and finance jobs are in the top-10 categories of jobs to fill (2013). Accountants and auditors will grow by 167,000 jobs in the next ten years (Bureau of Labor Statistics, TABLE 8, Economic News Release “Occupations with the largest projected number of job openings . . . (12/19/2013)). This is in addition to the 200,000 jobs growth over the same period for bookkeeping, accounting, and auditing clerks (relevant as to industry outlook in accounting jobs). USFSP graduates will fill roles in public accounting firms, industry, government agencies and nonprofit organizations. According to the 2013 Florida Institute of Certified Public Accountants (“Florida Institute of Certified Public Accountants”) report “Accounting Careers: Hiring & Salary Trends,” accounting jobs are expected to grow 2.4% annually from 2011-2019 which is 50% greater than the general employment growth.

B. Describe how the proposed program is consistent with the current State University System (SUS) Strategic Planning Goals. Identify which specific goals the program will directly support and which goals the program will indirectly support. (See the SUS Strategic Plan at http://www.flbog.org/about/strategicplan/)

The Master of Accountancy directly supports the following goals in the State University System’s Strategic Plan:

- Teaching and Learning
- Scholarship, Research and Innovation
- Community and Business Engagement

Teaching and Learning. With a goal of graduating 16 students with a M.Acc. degree by 2016, 17 by 2017, and 23 by 2018 (estimated based upon FTE and headcounts from Appendix A, Table 1B, page 32), this program will directly support the SUS goal of Teaching and Learning by increasing the number of degrees awarded in areas of strategic emphasis. Moreover, the Master’s degree in Accounting at USF St. Petersburg will serve primarily students in Pinellas County and West Central Florida. Based on a review of other degree programs in the field, the proposed M.Acc differs by more than 40% in each of the required accounting courses (ACG/TAX), required business core (BUL/FIN/GBE) and elective core (TAX/ACG/BUL). In addition, the proposed M.Acc. will provide a focus in forensic accounting that is not offered in the Central or Northern part of the State of Florida (only FAU in Fort Lauderdale has a forensic accounting program within the SUS). Moreover, based upon a review of the Florida Virtual Campus website, as well as the web sites of UF, FSU, UWF, FAU, USF-Tampa and UCF, no university campus in the SUS offers an on-line master’s degree in accounting.

In his letter of support (included in Appendix B, pp. 37), Dean Bob Anderson, Dean of the College of Business at USF Sarasota-Manatee, and former USF Tampa College of Business Dean, highlights the uniqueness of the proposed program and its importance in serving student demand in West Central Florida:

[the M.Acc at USF St. Petersburg] will differ from the [USF] Tampa School of Accountancy. The St. Petersburg program will focus on tax issues for small to medium businesses, and also focus on forensic accounting. Both of these areas of accounting continue to experience a high rate of growth. I believe there is significant demand for a second Masters of Accounting program on the West Coast of Florida. It will serve the accounting profession in three counties with over 5 million in population.

Discussions with USF Sarasota Manatee have considered the following opportunities that will exist due to the MAcc implementation at USF St. Petersburg:

1. Ability for USFSM graduates to have access to advanced degree opportunities within a 25-30 mile radius,
2. Increased focus tracks available to all USF System students, including MBA students at USFSM,
3. Ability to leverage the system brand with greater reach of graduate programs in the Tampa Bay and West Central Florida region.
Scholarship, Research, and Innovation. Consistent with the SUS Strategic Planning Goal of strengthening the quality and reputation of scholarship, research and innovation, building work-class academic programs and research capacity, the College of Business at USFSP has held the distinction of being among only 2% of colleges of business globally to be accredited in both Business and Accounting by the Association to Advance Collegiate Schools of Business (AACSB) since 2008. Moreover, the AACSB has indicated that due to the large number of graduate level accounting courses offered in the USFSP College of Business (i.e., 5000 and 6000 level ACG and TAX prefixed courses), the institution should also offer a master’s degree in accounting, which will also be subject to accreditation review at its next site visit in 2018. This recommendation is consistent with the institution’s expectations for quality and for maintaining its reputation for excellence as well as continuing its prestigious AACSB accreditations in both business and accounting.

USFSP research faculty members in Accounting are well published. In fact, Dr. Carl Pacini, Associate Professor of Accounting, has been listed as among “most prolific publishers” in the U.S. accounting literature (Hasselback, et al, Prolific Authors of Accounting Literature, Advances in Accounting, 2002). Also, in the past decade, Professors James A. Fellows and Gerald Lander (Emeritus) were named “Accounting Educator” of the year by the Florida Institute of Certified Public Accountants. USFSP has approved the hiring of two additional research faculty members over the few years to support the research and teaching needs that will be created by the proposed program to meet State University System goals, and the accreditation standards set by SACSCOC and the AACSB. In addition to accounting faculty’s excellence in research and scholarship, the USFSP College of Business is committed to the academic excellence of its students and is host to Beta Alpha Psi, the USFSP chapter of the national honor society in accounting.

Community and Business Engagement. To increase community and business workforce, the Master’s of Accountancy at USF St. Petersburg will produce a graduate who is ready for certification as a certified public accountant based on the educational requirements of the Florida Department of Business and Professional Regulation (“DBPR”) and the Florida Statutes and other regulations (Florida Administrative Code). Importantly, Accounting is a program of “Strategic Emphasis” for 2012-2015 (CIP Codes 52.0301, 52.0304 and 52.0305 relating to Accounting, Accounting & Finance and Accounting and Business/Management). The Master’s of Accountancy program also addresses the Critical Workforce---Gap Analysis for degree programs leading to occupational categories projected to be undersupplied. The practice of public accounting within the accounting industry is rigorous and increasingly specialized. Students with a M.Acc. degree will better serve Florida’s needs for professional and responsible accountants.

To increase the level of community and business engagement, the proposed M.Acc. will build on the strong foundation of ethics and corporate social responsibility established by the institution’s undergraduate Program of Accountancy and consistent with its classification of Community-Engagement by the Carnegie Foundation for the Advancement of Teaching. Further, the existing undergraduate Program of Accountancy provides significant and relevant outreach to local Tampa Bay CPAs and others in the accounting profession with the ABCs of Ethics seminar each May and with a professional development event in conjunction with a regional CPA firm each June. Each summer accounting faculty provide a continuing professional education (CPE) seminar to the Florida Institute of Certified Public Accountants’ Suncoast Chapter. These conferences serve approximately 300 professionals in the region providing them valuable insight from USFSP faculty. In these settings USFSP’s Program of Accountancy students are also introduced to practicing professionals for networking and experiential learning.

Accounting faculty serve as board members on the Florida Institute of Certified Public Accountants, Suncoast Chapter board, have participated in continuing professional education events several times annually at conferences, engage in the Chamber of Commerce, including its Leadership St. Petersburg program, engage in membership on various nonprofit boards and a host of other engagement activities, from local clubs, neighborhood associations, and civic clubs.

USFSP is well situated to serve and engage with its community. The campus is located in a dense urban environment within minutes of the Carillon Gateway area, which is the home to large publicly traded companies including Jabil Circuit, HSN, Raymond James Financial, Tech Data (Letters of support are...
included in Appendix B, pages 36-42). The institution is within five minutes of downtown St. Petersburg. USFSP has traditionally served returning adult students, many desiring a second career in accounting, the credits necessary for a CPA license or the marketability and promotion available to those seeking an MBA. St. Petersburg also has a diverse minority population, with approximately a 27% African American population. The campus is close to the majority of this minority population and the College of Business offers minority student scholarships and other programs to help underprivileged groups. USFSP is also proximate to Johns Hopkins All Children’s Hospital, Bayfront Medical, USF Health, St. Anthony’s and Edward White Hospital. The business side of health care, from accounting, information systems to finance and business law, is ripe for collaborative relationships with the USFSP College of Business and the Master’s of Accountancy.

USFSP (in partnership with USF Tampa, UCF, and FIU) is a recent TEAm grant recipient in Accounting. The grant’s emphasis on enhance internships and job placement in accounting for undergraduate students will provide a strong foundation for increased internships for its M.Acc. students. USFSP and its accounting program is well poised to position its students with accounting firms, particularly in light of the large number of accounting firms, medium and large sized businesses and other employers in the nonprofit and governmental sectors.

To increase the percentage of graduates who continue their education or are employed in Florida, the USFSP College of Business has created its own careers services office to addresses the unique employment and internship needs of business and accounting students and graduates and their prospective employers in the region. Internships are excellent job drivers as many students who intern with a company are eventually hired at the same employer. Even without an internship resulting in fulltime employment, internships provide experience and important job skills that lead to greater marketability in the accounting profession.

C. If the program is to be included in an Area of Programmatic Strategic Emphasis as described in the SUS Strategic Plan, please indicate the category and the justification for inclusion.

As a Master’s of Accountancy, the program is to be included in the Accounting category of programs with strategic emphasis in the area of Economic Development, Regional Workforce Demand.

D. Identify any established or planned educational sites at which the program is expected to be offered and indicate whether it will be offered only at sites other than the main campus.

The Master’s of Accountancy will be offered only at the USF St. Petersburg campus.

Institutional and State Level Accountability

II. Need and Demand

A. Need: Describe national, state, and/or local data that support the need for more people to be prepared in this program at this level. Reference national, state, and/or local plans or reports that support the need for this program and requests for the proposed program which have emanated from a perceived need by agencies or industries in your service area. Cite any specific need for research and service that the program would fulfill.

Low unemployment rates are an indicator that industry needs accountants. Unemployment for accountants is at a low of 4.1% per the U.S. Bureau of Labor Statistics (“BLS”) with a median salary of $66,550. Accountants are the number 2 on the list of top jobs for 2013 according to Forbes.com. The rate of absorption of recent college graduates is further evidence of the need for accounting graduates. Sixty-eight percent (68%) of recent accounting graduates receive job offers at or before graduation; it is the highest of all college majors. The BLS predicts that the accounting profession will have expanded by 22%, expanding by 500,000 jobs by 2018. “Demand is very, very high for accountants, CPAs, professional services in general,” said Dan Black, an expert with Ernst &Young recruiting division. Almost 60% of CFO’s interviewed in 1400 companies nationwide indicated that skilled financial professions were
somewhat challenging to find, according to a 2013 survey by Robert Half, the world’s largest specialty staffing firm. An April 2014 search of accounting jobs at indeed.com for the Tampa Bay area showed 134 openings, at a single website.

The American Institute of CPAs reports: “If you’re graduating college and want a job, accounting is the major to have, according to the 2013 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits report released today by the American Institute of CPAs. As the unemployment rate in the United States is slow to rebound to post-recession levels, accounting graduates are enjoying an unprecedented level of demand from public accounting firms, with a record 40,350 accounting graduates hired in 2012 and 89 percent of those firms forecasting the same or increased hiring of graduates this year.” The full Trends report is available at:


The growth in advanced degrees is a continuing trend in the U.S. Accounting standards have become increasingly complex, and the overlay of international standards, governmental regulations and data analysis put greater pressure on universities to deliver a well-prepared graduate. According to the July 2013 press release from the AICPA, “The Trends report found that the number of accounting students graduating with Master’s degrees has more than doubled in the last ten years, and that 41 percent of accounting graduates hired by public accounting firms in 2012 had graduate degrees, echoing the BLS findings.

“Employers are increasingly looking to hire CPAs with advanced degrees, as they have the education and skills necessary to work in an increasingly complex, global business environment,” said Patton. “The best way to ensure that the profession has the necessary talent to fill these positions is to recruit the best and brightest young minds from the entire talent base available and make certain we work to retain them.”

According to the Florida Institute of Certified Public Accountants new accountants are in demand. Pinellas and Hillsborough County are among the top 10 counties in the state advertising open accounting positions. The average entry-level pay approaches $45,000 in Florida, with an annual salary approaching $80,000 for accountants with 3-5 years of experience (Florida Institute of Certified Public Accountants (“FICPA”), Accounting Careers: Hiring and Salary Trends, Jan-Feb. 2013). FICPA conducts surveys of all accounting degree granting institutions each year and their data is deemed reliable. Recruiting of current USFSP accounting students by firms both inside and outside of St. Petersburg and Pinellas County is further indication of the need for USFSP’s program of accountancy graduates.

As a further indicator of the strong demand for graduates in accounting, Beta Alpha Psi, the USFSP chapter of the national honor society in accounting, has heavy turnover in its officers. Beta Alpha Psi leadership repeatedly asserts that it is unable to produce sufficient accounting graduates to meet employers’ demands. Moreover, virtually all public accounting firms expect graduates to continue with their education to obtain the CPA credential, in effect requiring entry level hires to complete a fifth year of accounting education. Many of the employers grant pay increases, or provide promotional opportunities for students with advanced degrees (M.Acc. and MBA). Ninety-five percent (95%) of the USFSP local chapter of Beta Alpha Psi have accounting related jobs or job offers at graduation. Most of these students are expected to continue their educations and become certified public accountants.

B. Demand: Describe data that support the assumption that students will enroll in the proposed program. Include descriptions of surveys or other communications with prospective students.

In the Spring 2012 and Fall 2012 semesters, surveys to determine undergraduate accounting student preference for graduate program offerings were administered to 42 undergraduate accounting majors. The survey focused on accounting majors who were likely to attend graduate level education (MBA, M.Acc. or 5th year, non-degree seeking), their desired career goals (corporate/governmental vs. public accounting), and their preferred masters level “major.” The majority of students surveyed preferred the Master’s of Accountancy option. In addition, 2012-2013 graduates were also surveyed informally with exit interviews. Seventy-two percent of all students surveyed expressed a desire to have a M.Acc.
(Masters of Accountancy or M.S. Accounting) among their options for education, particularly among those students desiring to enter professional positions in public accounting. This reported trend among students to favor the M.Acc. over an MBA is consistent with reports from the USFSP College of Business MBA admissions offices. Students indicated that the additional hours of higher level accounting coursework would better prepare them for a career in public accounting as well as for the CPA Examination. Students who intended to practice in a corporate environment (e.g. Jabil, Raymond James, Duke Energy, etc.) were split evenly (nineteen each) between the MBA and the M.Acc. degree.

The following table displays the survey results of students, with a primary objective for employment in public accounting (Deloitte, KPMG, Gregory Sharer, etc.) or corporate accounting (Jabil, HSN, Raymond James Financial, etc.), asked to indicate their preferences for graduate program offerings.

<table>
<thead>
<tr>
<th>Students’ Primary Employment Objective</th>
<th>Preference for M.Acc.</th>
<th>Preference for MBA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goal for CPA and/or Public Accounting Practice</td>
<td>72%</td>
<td>28%</td>
</tr>
<tr>
<td>Career Goal in corporate accounting</td>
<td>50%</td>
<td>50%</td>
</tr>
</tbody>
</table>

St. Petersburg and Clearwater are home to Jabil (Fortune 500), Tech Data (Fortune 500), HSN (>1 Billion Revenue) and Raymond James Financial (>4.8 Billion Revenue). All of these companies have worked with the College of Business and the Program of Accountancy for internships and hiring needs, and USFSP is the only AACSB accredited accounting program in Pinellas County. Further, the M.Acc. proposal is supported with letters received from Deloitte, Jabil (Fortune 500, Florida’s 4th largest company), Warren-Averett (Hillsborough), Gregory, Sharer & Stuart CPAs (Pinellas County largest independent firm) and Skoda Minotti’s Tampa offices (an expanding firm based in Cleveland, Ohio). All are familiar with USFSP’s proposed Master’s of Accountancy, have recruited graduates in the past, and look forward to the M.Acc’s production of master’s level accountants in the future. See the letters of support in Appendix B, pages 36-42.

Current programs in the College of Business also offer a substantial base for recruiting M.Acc. students. Students enrolled in the fifth year courses during the past academic year, based upon OASIS, show approximately 142 students enrolled across fifth year offerings (5000 level BUL/TAX/ACG prefix classes) during the Fall of 2013 with 121 students enrolled during the Spring 2014 semester (Note: Many students cited the accounting busy season and internships for not taking any or as many classes during the Spring). This suggests an average of 125 enrolled students per Fall and Spring semester, with about 20-23 students also enrolled in the typical MBA Forensic accounting section.

C. If substantially similar programs (generally at the four-digit CIP Code or 60 percent similar in core courses), either private or public exist in the state, identify the institution(s) and geographic location(s). Summarize the outcome(s) of communication with such programs with regard to the potential impact on their enrollment and opportunities for possible collaboration (instruction and research). In Appendix B, provide data that support the need for an additional program as well as letters of support, or letters of concern, from the provosts of other state universities with substantially similar programs.

No substantially similar programs exist to the proposed Master’s of Accountancy at USF St. Petersburg, as determined by an analysis of core courses in the proposed program and comparable programs offered in public or private institutions in Florida. Less than a 60 percent common core exists between the proposed program and other offerings in the state. Letters of support for the proposed program from FAMU and FIU also attest to lack of duplication and potential impact.

This program distinctiveness and lack of duplication is also true across programs in the USF System. The proposed USF St. Petersburg program emphasizes forensics, which is an extension of the forensics accounting track that has been offered by the MBA program at USF St. Petersburg since 2004. The forensic track has been available only to accounting graduates, and has the rigor of a master’s of accountancy program. USF Tampa does not offer the forensics track. By way of explanation, forensics accounting focuses on fraud detection, prevention and other matters in accounting related to court proceedings, such as expert witness testimony, preservation of financial evidence, gathering data to
support a trial, or pretrial litigation. It also looks at internal control system weaknesses that might allow for fraud or embezzlement or other nefarious acts to occur. The USF Tampa M.Acc. offers an auditing and systems concentration that is aimed at the financial auditing, assurance and attest functions of the public accountant. Briefly, the concentration prepares its graduates to evaluate enterprises’ reporting of financial results and compliance with accounting standards and the accountants’ expression of the reliability of the financial statements taken as a whole. Thus, the USF Tampa program and the USF St. Petersburg overlap only in the taxation area and are exploring efficiencies to minimize duplicity in the taxation offerings. The proposed USF St. Petersburg program will be one of only two in the state to offer a concentration or major in forensic accounting. Florida Atlantic University offers the Masters in Forensic Accounting, while the St. Petersburg program will provide only a concentration in forensics.

The proposed Master’s of Accountancy program is designed to offer tracks in forensics and taxation. Although the proposed program’s track in taxation intersects the USF Tampa program in the taxation track, this overlap provides an ideal opportunity for both institutions to collaborate for the benefit of its respective students and programs. Traditionally, tax tracks at USF St. Petersburg and USF Tampa have generated lower enrollments than the auditing and forensics areas. Initial dialogue between USF St. Petersburg and USF Tampa is well underway and will address students from each USF campus being allowed to pursue a track available only at the other campus. In addition, the campuses are exploring a way to jointly offer the taxation track in order to better utilize resources at both campuses. Thus, a USFSP M.Acc. student could take the auditing and systems concentration at USF Tampa and a USF Tampa student could take the forensic accounting concentration at USF St. Petersburg. Developing a distance delivery model for the tax track, for example, would allow students across the USF System to take online courses in taxation. Collaborations such as this would enable the USF System to offer high quality education to its students without the undesirable burden of time-consuming commutes. Each of the respective campuses would benefit from the greater efficiencies to both programs, eliminating unnecessary costs of having to duplicate taxation faculty.

USFSP also expects to collaborate with USF Tampa by allowing USFSP students to take up to six hours of USF Tampa M.Acc. courses with pre-approval. In the interest of consultation across the USF System, collaborative conversations are underway between the respective directors of the programs of Accounting at USF St. Petersburg and USF Tampa and the respective deans of the colleges of business at all three USF System institutions. USF St. Petersburg is also a co-grant recipient (TEAM Grant) along with USF-Tampa, UCF and FIU. This grant is specifically designed to increase enrollment in undergraduate accounting programs. In addition, as indicated in the letter of support from the College of Business at USF-Sarasota-Manatee, USFSP expects students at that institution to take USFSP’s M.Acc. courses either in a full program, after graduation, or courses to fulfill a USFSM MBA accounting track. USFSP has also discussed jointly offering graduate courses with Stetson University College of Law, particularly taxation courses for their law students and for USFSP’s graduate students.

The SUS Council of Academic Vice Presidents (CAVP) review of the pre-proposal during Fall 2012 was favorable and the proposal was added to the USF System Work Plans in 2012-2013, 2013-2014, 2014-2015, all of which were approved by the USF System Board of Trustees and the SUS Board of Governors.

D. Use Table 1 in Appendix A (A for undergraduate and B for graduate) to categorize projected student headcount (HC) and Full Time Equivalents (FTE) according to primary sources. Generally undergraduate FTE will be calculated as 40 credit hours per year and graduate FTE will be calculated as 32 credit hours per year. Describe the rationale underlying enrollment projections. If, initially, students within the institution are expected to change majors to enroll in the proposed program, describe the shifts from disciplines that will likely occur.

USFSP expects some migration/transfer of current students in MBA to the M.Acc. It also expects some students to choose the M.Acc. over the MBA because it would provide an additional option for students pursuing a graduate degree from the College of Business. USFSP also expects to gain enrollment not just from the sizable fifth year accounting students, but also from its students and others who enroll at other institutions with a M.Acc. offering. See Table 1-B Graduate Enrollment – Projected Headcount in the Appendices. The rationale for USFSP’s enrollment projections is based upon the current fifth year course enrollments (5000 level), which is 116 for the Spring 2014 semester. The thirty shown for the first year is
an aggregate number and represents slightly over twenty-five (25\%) of the 116 “fifth-year” shown for
Spring 2014 enrollment. Twenty-five percent is a conservative estimate, particularly when considering
that USFSP has historically experienced accounting students enrolling at other universities for advanced
degrees in accounting. Thus, USFSP expects initial enrollments to come from four primary areas: 1.)
Recent graduates who would have attended another school for the M.Acc.; 2.) Place-bound workers who
are unable to commute for M.Acc. courses; 3.) USFSP’s pool of fifth-year accounting students; and 4.)
Current MBA Program students. In the future, USFSP expects transfer of students from the MBA to the
M.Acc to approach zero, and enrollments to increase due to the program’s availability in the community,
reputation, and marketing. USFSP also expects that the M.Acc. enrollments will follow the trends of the
MBA Program, although with fewer students overall, with a reasonable expectation of a long term
enrollment approaching 40-60\% of the MBA, or approximately 105 students. Enrollment estimates are
based on the interest expressed by the undergraduate students in the College of Business in the fifth-year
program and the MBA. Other enrollment estimates are based upon conservatively low forecasting.

E. Indicate what steps will be taken to achieve a diverse student body in this program. If the proposed
program substantially duplicates a program at FAMU or FIU, provide, (in consultation with the
affected university), an analysis of how the program might have an impact upon that university’s
ability to attract students of races different from that which is predominant on their campus in the
subject program. The university’s Equal Opportunity Officer shall review this section of the proposal
and sign and date in the area below to indicate that the analysis required by this subsection has
been reviewed and approved.

The USFSP College of Business student body is fairly diverse (as based upon data compiled for the recent
AACSB accreditation visit). USFSP’s student population comprises the following ethnicity: Black 6.1%-4.8\%,
Hispanic 8%-9.5\%, White 78.60-81.30\% and Asian 7.3-4.8\% (percentages shown are shown
undergraduate-graduate, respectively). This is based on the 2011-2012 Maintenance Report filed with the
AACSB. USFSP is an equal opportunity institution. USFSP expects the M.Acc. program to be fully
available to minority and historically underserved populations and is non-discriminatory in acceptance
of such minority groups. The M.Acc. will have the same or similar enrollment guidelines as for the MBA
Program. USFSP has access to and provides student scholarship funds to minority students. The M.Acc.
expects to implement minority program recruitment efforts in conjunction with the College and
university outreach efforts, by offering minority scholarships, recruiting faculty with diverse
backgrounds and through other system and institutional efforts.
21 April 2014

Dr. Vivian Fuego
Interim Regional Vice Chancellor of Academic Affairs
University of South Florida St. Petersburg
140 7th Avenue South
St. Petersburg, FL 33701

Dear Dr. Fuego:

The College of Business at FIU has reviewed the proposed MAcc degree at the University of South Florida St. Petersburg. As I am sure you are aware, FIU in collaboration with USF and UCF was awarded over $3M in the BOG Target Educational Attainment Grant Program to expand the number of bachelor's degrees awarded in Accounting.

In the spirit of collaboration already demonstrated at the bachelor’s level, FIU is supportive of your proposal for a new MAcc degree and stands ready to assist as needed.

Sincerely yours,

[Signature]

Douglas Wartzok, PhD
Provost and Executive Vice President
August 22, 2014

Han Reichgelt, PhD
Regional Vice-Chancellor for Academic Affairs
University of South Florida, Saint Petersburg
140 Seventh Avenue South
St. Petersburg, Florida 33701

Dear Dr. Reichgelt:

Thank you for contacting me regarding the proposed Master of Accounting degree at University of South Florida, Saint Petersburg. We have reviewed the proposal and have no objection to it being offered.

Florida A&M University does not currently offer a stand-alone master’s degree in accounting. The model you propose appears to have unique aspects that will serve the region surrounding Saint Petersburg.

Sincerely,

[Signature]

Rodner B. Wright, AIA
Interim Provost and Vice President for Academic Affairs

cc: Dean Shawnta Friday-Stroud
III. **Budget**

A. Use Table 2 in Appendix A to display projected costs and associated funding sources for Year 1 and Year 5 of program operation. Use Table 3 in Appendix A to show how existing Education & General funds will be shifted to support the new program in Year 1. In narrative form, summarize the contents of both tables, identifying the source of both current and new resources to be devoted to the proposed program. (Data for Year 1 and Year 5 reflect snapshots in time rather than cumulative costs.) If the university intends to operate the program through continuing education on a cost-recovery basis or market rate, provide a rationale for doing so and a timeline for seeking Board of Governors’ approval, if appropriate.

The USF St. Petersburg College of Business has the resources necessary to offer the proposed Master’s of Accountancy. The COB comprises its own Graduate Office, which oversees the delivery and student support for the MBA program and the various graduate certificate programs offered by the college. The USFSP College of Business’s Graduate Office will also oversee the administration and delivery of the proposed Master of Accountancy program, ensuring that the graduate accounting students will benefit from the high quality advising, career services, internships and other services currently offered to the graduate students in the COB’s existing MBA program.

The USFSP’s Program of Accounting faculty designed the proposed M.Acc. to build efficiently upon current offerings, comprising the proposed program’s strength. For the last ten years, the USF St. Petersburg College of Business has offered eight graduate level accounting courses within the MBA and fifth-year programs. Current accounting faculty teach specialized courses within these existing graduate programs, ensuring all graduate students benefit from the accounting faculty’s knowledge and expertise in the field.

Current graduate accounting course offerings for students in the fifth-year program are of CPA education quality and have been offered only to accounting graduates. Accounting courses offered in the MBA program meet the rigorous standards of a master’s program at the 6000 level with comparable enrollment requirements to those of the proposed M.Acc. program. Enrollment in the 6000 level accounting courses is restricted to MBA students with accounting degrees who meet the strict enrollment criteria of the MBA program. Additionally, two courses in the M.Acc. core are offered as core classes in the MBA program and will be offered jointly to MBA and MAcc students. These courses are: 1) Regulation and Reporting Environments of Business, BUL 6652, (approved by the State Board of Accountancy for Business Law credit and the second of two classes required for CPA licensure), and 2) Financial Statement Analysis, FIN 6465, a rigorous quantitative course taught by Ph.Ds. in Accounting and Finance. As a result, only five new courses need to be developed for the proposed program: TAX 6936, Tax Fraud and Procedure (3); TAX 6936, Tax Research and Planning (3); ACG 6936, Advanced Accounting Information Systems (3); ACG 6936, Accounting Seminar (3) (CORE); and ACG 6936, Comparative Accounting Standards (3) (CORE).

The proposed program will require two additional faculty members to teach the new courses designed specifically for the M.Acc. One faculty member was hired recently and is scheduled to join the faculty in January 2015. A search for the second faculty member is scheduled to begin in Fall 2014 with a start date of Fall 2015, ensuring that the proposed program is fully staffed.

The College of Business was approved by the Regional Vice-Chancellor of Academic Affairs to create two new positions for research-oriented accounting faculty positions to support this proposed new degree program. In year one, funds of $128,180 will be reallocated from the College of Business budget to cover the salary of an accounting faculty member based on assigned time to the program. This new faculty member is scheduled to begin in Spring of 2015. It is important to note that the two research-oriented faculty will have duties beyond the proposed program. They will serve in up to four programs of the College of Business, teaching courses in the undergraduate accounting (BA/BS Program), the fifth-year program for accountants, the MBA and the proposed Masters of Accounting Program. Thus, this program benefits from cost containment due to the existing fifth-year program and MBA offerings as well as the long-term needs of the undergraduate accounting program.
In the Fall of 2014 semester, USFSP plans to search for a second faculty member with the expectation that the new hire will begin in the Fall 2015 semester. In year five of the projected budget, $128,180 will continue to be reallocated from the college’s base budget for faculty in salaries and benefits for the program, with a conservative amount of $68,368 being contributed from tuition revenues due to the M.Acc. enrollment. This is the basis for the $197,548 listed as the E & G funds in year 5. No additional funding is expected to be required above the salaries and benefits and typical faculty overhead. The proposed program is able to share resources with the existing MBA program. The MBA also offers a nine-hour forensic accounting track, and a nine-hour general accounting track. Thus, faculty teaching classes in the MBA program will provide hours for the proposed program and vice versa. For purposes of the tables in the appendices, faculty members teaching a course that benefits students in both programs are shown as being 2/3rds to the MBA and 1/3rd to the M.Acc., as a simplifying assumption, (See, Appendix A, Table 4 – Columns entitled, “% Effort for Program, Yr. 1 and 5”). USFSP believes that the proposed program is efficient because it is able to utilize a portion of available faculty resources in support of this program. As detailed in Table 4, faculty percentage of effort takes into account that some course sections will be offered for students in the M.Acc, for students in the existing MBA program, and for other fifth-year students in the College of Business. Also, see App. A, Table 2.

**B.** If other programs will be impacted by a reallocation of resources for the proposed program, identify the program and provide a justification for reallocating resources. Specifically address the potential negative impacts that implementation of the proposed program will have on related undergraduate programs (i.e., shift in faculty effort, reallocation of instructional resources, reduced enrollment rates, greater use of adjunct faculty and teaching assistants). Explain what steps will be taken to mitigate any such impacts. Also, discuss the potential positive impacts that the proposed program might have on related undergraduate programs (i.e., increased undergraduate research opportunities, improved quality of instruction associated with cutting-edge research, improved labs and library resources).

There will be no impact on other majors or programs due to reallocations.

**C.** Describe other potential impacts on related programs or departments (e.g., increased need for general education or common prerequisite courses, or increased need for required or elective courses outside of the proposed major).

None.

**D.** Describe what steps have been taken to obtain information regarding resources (financial and in-kind) available outside the institution (businesses, industrial organizations, governmental entities, etc.). Describe the external resources that appear to be available to support the proposed program.

One private sector firm has funded two new scholarships for the program and another has provided a staff member at no cost who co-teaches an advanced valuation (master’s 6000 level) course. USF St. Petersburg will continue to pursue additional outside support, particularly for scholarships.

**I.**

**Projected Benefit of the Program to the University, Local Community, and State**

Use information from Tables 1 and 2 in Appendix A, and the supporting narrative for “Need and Demand” to prepare a concise statement that describes the projected benefit to the university, local community, and the state if the program is implemented. The projected benefits can be both quantitative and qualitative in nature, but there needs to be a clear distinction made between the two in the narrative.

USFSP currently has 16 masters programs across its three colleges. The College of Business has one program, the MBA, at the graduate level. This program has been very successful and has sustained continuous growth since its inception a decade ago. The M.Acc. would complement the MBA by providing a more technical and analytical degree within the College of Business in contrast to the MBA,
which is largely behavioral with a strong emphasis on corporate social responsibility themes. The M.Acc. will provide a second masters level program and will extend a strong undergraduate accounting program that has historically provided the college’s largest enrollments and numbers of graduates, many of whom go on to acquire graduate degrees. In addition, the State of Florida requires an additional year (the “5th year”) of accounting education for those wishing to be Certified Public Accountants. Thus, an additional thirty hours of education is already mandatory for those wanting the CPA. The proposed program provides that additional education requirement, while efficiently providing students with up to two tracks (General, Forensic Accounting and Taxation). This program will build on the high ethical leadership platform developed at the undergraduate and graduate levels and provide an option for the accounting graduate students to have the technical accounting degree. The MBA requires nine hours of accounting for the track, whereas the M.Acc. would require at least eighteen hours of graduate accounting. At present, USF St. Petersburg is the only separately-accredited AACSB institution in the state of Florida which offers an undergraduate program in accounting but no master’s degree.

The community will benefit from an AACSB-accredited master’s program that will provide education and outreach to practicing professionals. The increased faculty presence will enhance the opportunity for collaboration in continuing professional education (CPE) opportunities for local accountants and attorneys (attorneys also receive Florida Bar required CE hours from such seminars). The proposed program will provide a stream of well-educated professional graduates to the local governmental, nonprofit, public accounting and corporate finance employers who often struggle to find qualified employees.

USFSP expects 25-30 graduates per year within five years of the implementation of the Master’s degree in Accounting. These graduates will help meet the projected need for accounting professionals, particularly at the entry level position. The regional demand from 2012-2019 is interpolated to be approximately 5000 accounting professionals and clerks (based upon BLS data in Introduction, above). Thus, approximately 250-285 graduate level accountants (entry level) are expected to be needed in the local economy on an annual basis. Statewide, the demand for such accountants is projected to exceed 10,000 accountants over the same time period (based on BLS data interpolations). Firms, particularly those without established recruiting institutional ties have increasingly approached the USFSP Program of Accountancy director to establish relationships that would provide interns and graduating accounting students to these firms for their personnel needs. In addition, alumni of USFSP’s College of Business are seeking to hire from the college’s graduates. Some of these alumni have reached out to the careers offices from as far away as Washington, D.C. Based upon the USFSP experience, there is an ever increasing demand for the students that graduate from its accounting programs, both at the bachelor’s and MBA level. Based on past evidence, USFSP expects that hiring trend will extend to M.Acc. graduates as well.

II. Access and Articulation – Bachelor’s Degrees Only

A. If the total number of credit hours to earn a degree exceeds 120, provide a justification for an exception to the policy of a 120 maximum and submit a separate request to the Board of Governors for an exception along with notification of the program’s approval. (See criteria in Board of Governors Regulation 6C-8.014)

NA- Masters level.

B. List program prerequisites and provide assurance that they are the same as the approved common prerequisites for other such degree programs within the SUS (see the Common Prerequisite Manual at FACTS.org). The courses in the Common Prerequisite Counseling Manual are intended to be those that are required of both native and transfer students prior to entrance to the major program, not simply lower-level courses that are required prior to graduation. The common prerequisites and substitute courses are mandatory for all institution programs listed, and must be approved by the Articulation Coordinating Committee (ACC). This requirement includes those programs designated as “limited access.”

If the proposed prerequisites are not listed in the Manual, provide a rationale for a request for exception to the policy of common prerequisites. NOTE: Typically, all lower-division courses required for
admission into the major will be considered prerequisites. The curriculum can require lower-division courses that are not prerequisites for admission into the major, as long as those courses are built into the curriculum for the upper-level 60 credit hours. If there are already common prerequisites for other degree programs with the same proposed CIP, every effort must be made to utilize the previously approved prerequisites instead of recommending an additional “track” of prerequisites for that CIP. Additional tracks may not be approved by the ACC, thereby holding up the full approval of the degree program. Programs will not be entered into the State University System Inventory until any exceptions to the approved common prerequisites are approved by the ACC.

NA- Masters level.

C. If the university intends to seek formal Limited Access status for the proposed program, provide a rationale that includes an analysis of diversity issues with respect to such a designation. Explain how the university will ensure that community college transfer students are not disadvantaged by the Limited Access status. NOTE: The policy and criteria for Limited Access are identified in Board of Governors Regulation 6C-8.013. Submit the Limited Access Program Request form along with this document.

NA- Masters level.

D. If the proposed program is an AS-to-BS capstone, ensure that it adheres to the guidelines approved by the Articulation Coordinating Committee for such programs, as set forth in Rule 6A-10.024 (see Statewide Articulation Manual available at FACTS.org). List the prerequisites, if any, including the specific AS degrees which may transfer into the program.

NA- Masters level.

Institutional Readiness

III. Related Institutional Mission and Strength

A. Describe how the goals of the proposed program relate to the institutional mission statement as contained in the SUS Strategic Plan and the University Strategic Plan.

The goals of the proposed program relate to the SUS Strategic plan by providing graduate and professional education, research, and public service of the highest quality. The program is dedicated to serving the needs of a diverse state and region and to develop students’ skills and knowledge to succeed in a global society. Financial knowledge and understanding of the global marketplace reach across local, regional, state, and global boundaries. For example, in the last year USFSP College of Business students traveled to Kuwait to study Islamic banking practices and to Germany to study the impact of family-owned businesses on the global economy.

The four proposed domains of the Master’s of Accountancy’s goals of critical thinking, accounting integration, business environment, and professional communication are also consistent with the institutional mission to offer distinctive graduate and undergraduate programs in the arts and sciences, business, and education within a close-knit, student-centered learning community that welcomes individuals from the region, state, nation and world. The program, with its specialization in forensic accounting, was developed in direct response to regional demand, and thus directly addresses the regional and workforce needs. USFSP therefore expects its graduates to be quickly hired as professional accountants in the region.

The proposed Master’s of Accountancy with its rigorous curriculum and emphasis on preparing students to address workforce needs in Florida also aligns with the goals of the current strategic plan for USFSP, Points of Focus 2009-2013. The Master’s of Accountancy addresses directly addresses goal 1.0, Academic Performance: Support and enhance programs that prepare students to be knowledgeable, reflective, and engaged citizen scholars in a global society. As evidenced by the strong community support from local area financial institutions, the program also addresses sub goal 1.2
Offer certificate, undergraduate, and graduate programs that meet regional needs.

B. Describe how the proposed program specifically relates to existing institutional strengths, such as programs of emphasis, other academic programs, and/or institutes and centers.

Since 2008 the College of Business at USFSP, in which the proposed Master’s of Accountancy program will be housed, has held the distinction of being among only 2% of colleges of business globally to be accredited in both Business and Accounting by the Association to Advance Collegiate Schools of Business (AACSB). The separate accreditation of the accounting program is a testament both to the quality of the college as well as the accounting faculty and students. The excellence of the institution’s College of Business’ programs has also been recognized nationally. In 2013, the on-line MBA program in the USFSP College of Business was ranked 4th in the state of Florida by US News and World Report behind UF, FSU, and FIU. USFSP has been widely recognized for the strength of its accounting program, one of the largest undergraduate degree programs at the institution with approximately 450 students (intended majors sophomore through 6000 level MBA students). The College of Business hosts its own chapter of the national honor society in accounting, Beta Alpha Psi. Competing against honor society chapters from much larger institutions nationally, USFSP accounting students have won two recent national Beta Alpha Psi competitions entitled “Project Run with It.” The accounting program also offers two continuing professional education (CPE) programs per year. One is offered by providing resources in facilities and faculty and the other is offered by the Program of Accountancy, Beta Alpha Psi and Gregory Sharer & Stuart, CPAs, one of Florida’s top ranked accounting employers. The USFSP Program of Accountancy is closely associated with the overall college emphasis on corporate social responsibility and the Program of Accountancy expects that the master’s program will help the Program of Accountancy to more fully develop the college and program goals.

C. Provide a narrative of the planning process leading up to submission of this proposal. Include a chronology (table) of activities, listing both university personnel directly involved and external individuals who participated in planning. Provide a timetable of events necessary for the implementation of the proposed program.

### Planning Process

<table>
<thead>
<tr>
<th>Date</th>
<th>Participants</th>
<th>Planning Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summer 2011</td>
<td>Maling Ebrahimpour (Dean), Alison Watkins (Graduate Assoc. Dean), John F. Jewell (Program of Accountancy Director), Norine Noonan (Vice Chancellor for Academic Affairs)</td>
<td>Planning exercise to determine feasibility of masters of accounting. Also considered other master’s degrees in information systems and management.</td>
</tr>
<tr>
<td>Fall 2011</td>
<td>Same group.</td>
<td>Development of pre-proposal. Delayed due to faculty concerns about resources.</td>
</tr>
<tr>
<td>Spring 2012</td>
<td>Full accounting faculty (full time participating), Dean Maling Ebrahimpour</td>
<td>Met with faculty to address concerns and determine what would be necessary to gain Program of Accountancy support. Vote of faculty 6-1 in favor of master’s proposal with condition of adequate faculty and staff funding availability.</td>
</tr>
<tr>
<td>Summer, Fall 2012</td>
<td>Jewell, Ebrahimpour, Noonan</td>
<td>Analysis of historic enrollments, faculty staffing and projections to determine staffing needs. Vice Chancellor’s commitment to hire two new research level accounting faculty over the following two years (2013-2014).</td>
</tr>
<tr>
<td>Summer 2012</td>
<td>Dr. James A. Fellows, John F. Jewell</td>
<td>Survey of classes and CPE seminars (Florida Institute of Certified Public Accountants Suncoast, ABCs of Ethics) regarding preferred tracks for master’s program, mission of a program of accountancy, etc.</td>
</tr>
<tr>
<td>Date</td>
<td>Implementation Activity</td>
<td></td>
</tr>
<tr>
<td>--------------</td>
<td>----------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Fall 2014</td>
<td>Market program to prospective students.</td>
<td></td>
</tr>
<tr>
<td>Spring 2015</td>
<td>Continue marketing Phased implementation in Spring 2015</td>
<td></td>
</tr>
<tr>
<td>Fall 2015</td>
<td>Full implementation</td>
<td></td>
</tr>
</tbody>
</table>

**IV. Program Quality Indicators - Reviews and Accreditation**

Identify program reviews, accreditation visits, or internal reviews for any university degree programs related to the proposed program, especially any within the same academic unit. List all recommendations.
When USF St. Petersburg, as an institution of higher education, achieved separate accreditation from the Commission on Colleges of the Southern Association of Colleges and Schools (SACSOC) in 2006, it opened the door for its College of Business to achieve separate accreditation from AACSB. From 2006-2008, USF St. Petersburg’s College of Business remained AACSB accredited under the USF Tampa umbrella in accordance with Florida Statutes 1004.33 enacted in 2002 (http://www.flsenate.gov/Laws/Statutes/2011/1004.33). The USF St. Petersburg COB earned separate, initial AACSB accreditation in both Business and Accounting in 2008, earning its second maintenance of accreditation by AACSB in 2013. This accreditation applies to both the College of Business and its Accountancy programs. AACSB reviewed the graduate program (including the MBA program) which has maintained accreditation throughout the college’s history.

As evidence by its viable AACSB accreditation, all programs in the USF St. Petersburg College of Business have achieved the highest professional standards. Consistent with these standards, faculty who teach in the proposed M.Acc. program will hold terminal degrees in the appropriate field and have current, published research in their areas of teaching. In addition, separate Assurance of Learning (“AOL”) objectives are developed and will be measured consistent with the Program level learning goals and the AACSB requirements. As a master’s granting institution, USFSP’s faculty participation in discipline-based applied and theoretical research meets AACSB’s standards and has been determined to be acceptable by AACSB through two accreditation reviews. The USFSP research criteria for its faculty are grounded in AACSB standards. More than 50% of the faculty in the proposed program will be required to meet the most rigorous AACSB qualification of research faculty for qualification as a “Scholarly Academic.” The COB standard of 50% Scholarly Academic faculty in the proposed program exceeds the 40% minimum set by AACSB. All other faculty in the program will meet the Practice Academic (“PA”) or Scholarly Practitioner (“SA”) definitions. Ninety-percent of all faculty must meet this standard for accreditation. In both the initial and maintenance AACSB accreditation visits, USFSP accounting faculty qualifications have exceeded AACSB standards.

AACSB requires that master’s programs be taught at a higher level than undergraduate degree programs. USFSP’s proposed master’s program adheres rigorously to this standard. For example, AACSB presents the following in its new standard A6:

**Master’s Degrees in Accounting** (i.e., specialized master's programs including Master of Accountancy, Masters of Science in Accountancy, Masters of Taxation, and MBA programs with accounting concentrations)

Participation in a master's degree program in accounting presupposes that students have built a foundation of knowledge and skills appropriate for advanced study in accounting prior to entering a master's program in accounting or that they will build this foundation as part of the learning experiences in the master's program. In addition, master's degree programs in accounting focus on learning that includes:

- More integrative, intensive learning than undergraduate education offers, including more advanced and in-depth learning in topics related to the accounting discipline and its context for business.
- Expanded understanding of professional responsibilities of accountants including the ethical and professional standards of the accounting profession.
- Understanding of the strategic role accounting plays in business organizations and society.
- Advanced development of critical and analytical thinking skills in support of professional skepticism, as well as sound decision making and good judgment in uncertain circumstances.
- Integration of knowledge across fields and understanding of the accounting discipline from multiple perspectives.
- Approaches to framing problems and developing creative solutions to accounting issues. Advanced design of technology for accounting, as well as advanced knowledge of its application to financial and non-financial information.
- Application of specialized knowledge of accounting and business in a global context.
The proposed Master’s of Accountancy program at USF St. Petersburg embodies each of the above stated objectives. In addition, the AOL measures developed for the program will establish measures for the objectives presented above, in addition to other mission specific measures that will be developed.

The USFSP Program of Accountancy and the College of Business engage in strategic planning exercises to address new trends in accounting education and practice to insure quality of its course offerings, research and publication areas, community outreach and compliance with SACS and AACSB standards. The Program of Accountancy also reviews pronouncements of the SEC and the AICPA for continued quality improvement of its offerings and research. Covering the CPA Exam topics is a desired goal of our program and the impact of AICPA changes to the format of the exam are monitored for curricular relevance and other maintenance issues.

The USF St. Petersburg College of Business and Program of Accountancy are reviewed by AACSB every five years. Both received successful reaccreditation during the AACSB visit during January 2013 (confirmed officially in April 2013). The next visit will be in early Spring 2018. The visiting review team encouraged the creation of the M.Acc. program, indicating that such an offering would increase the standing of the college. USF St. Petersburg is accredited by SACSCOC, the Commission on Colleges of the Southern Association of Colleges of Schools.

I. Curriculum

A. Describe the specific expected student learning outcomes associated with the proposed program. If a bachelor’s degree program, include a web link to the Academic Learning Compact or include the document itself as an appendix.

The proposed program has four major goal areas comprising its learning objectives: professional communication, critical thinking, business environment, and accounting integration. The learning objectives are listed in Appendix D, pages 55-57.

B. Describe the admission standards and graduation requirements for the program.

Admission to the M.Acc. program is open to all qualified individuals holding a bachelor’s degree in accounting (or a Bachelor’s degree in another Business discipline along with the required accounting courses) from an accredited institution in the United States or from a recognized academic institution in another country. Students are also required to submit a score for the Graduate Management Admission Test (GMAT) of 500* or higher in the last five years; and have earned a minimum 3.0 GPA in last 60 hours of their undergraduate degree, or a GPA of 2.5 or higher in the upper level of degree-seeking coursework. The following formula will be used to calculate an overall score for candidates:

\[(200 \times \text{GPA in upper level hours of degree-seeking coursework}) + \text{GMAT score}\]

Only candidates with an overall score of over 1,100 will be admitted. As an example, a candidate who has a GPA of 2.8 and a GMAT score of 570 will obtain a score of \((200 \times 2.8) + 570 = 1130\), and thus is admissible.

The program will also use equivalency scales for GRE scores. The requirements are identical to those in USFSP’s MBA Program. International students from non-English-speaking backgrounds, may be required to also submit a TOEFL score.

C. Describe the curricular framework for the proposed program, including number of credit hours and composition of required core courses, restricted electives, unrestricted electives, thesis requirements, and dissertation requirements. Identify the total numbers of semester credit hours for the degree.

The program comprises 30 credit hours, with no thesis. The Accounting Core will consist of 6 core credit hours, namely 1. Accounting Seminar (3); and 2.Comparative Accounting Standards (3). Students are also required to complete 6 core hours of non-accounting courses, namely: 1.Regulation & Reporting Environments for Business (3), and 2.Financial Statement Analysis (3). There will be 18 hours in accounting electives with two tracks: (Tax Track (12 hours); Forensic Accounting Track (12 hours), and a
generalist option with no specific electives, but with 18 hours of ACG/TAX accounting courses required at the 6000 level. Up to two 5000 level accounting hours are allowed for credit. Students will be strongly encouraged to enroll in at least one track, and most students are expected to do so. Each track will have at least one required course and a choice of electives. Interested students can pursue both a tax and forensic track.

Core requirements (for all M.Acc. students):

<table>
<thead>
<tr>
<th>Accounting Core:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Seminar</td>
<td>3</td>
</tr>
<tr>
<td>Comparative Accounting Standards</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-accounting Core:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Regulation &amp; Rep. Env. of Bus.</td>
<td>3</td>
</tr>
<tr>
<td>Financial Statement Analysis</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Forensic Track:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Forensic Acc. (Required)</td>
<td>3</td>
</tr>
</tbody>
</table>

*Any three (3) of the following:*
- Computer Forensics and Accounting 3
- Fraud Examination 3
- Fraud & Fin Reporting 3
- Advanced Acctg. Info. Systems 3
- Tax Fraud 3
- Bus. Valuation for Accountants 3

<table>
<thead>
<tr>
<th>Tax track:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Tax. of Bus. Entities – req.</td>
<td>3</td>
</tr>
<tr>
<td>Tax Research – req.</td>
<td>3</td>
</tr>
</tbody>
</table>

*Any two (2) of the following:*
- Tax Fraud 3
- IRS VITA Tax Practicum 3
- Bus. Valuation for Accountants 3

(Other system graduate level tax courses with prior approval – up to six (6) hours.)

<table>
<thead>
<tr>
<th>Generalist:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Any six (6) of the following:</td>
<td></td>
</tr>
</tbody>
</table>
- Govt. & Nonprofit           | 3 |
- Advanced Accounting          | 3 |
- Advanced Accounting Info. Systems | 3 |
- Income Tax. of Bus. Entities | 3 |
- Tax Research                 | 3 |
- Tax Fraud                    | 3 |
- IRS VITA Tax Practicum       | 3 |
- Bus. Valuation for Accountants | 3 |
- Forensic Accounting          | 3 |
- Computer Forensics and Accounting | 3 |
- Fraud Examination            | 3 |
- Fraud & Fin Reporting        | 3 |
Advanced Acctg. Info. Systems 3

(Other system graduate level ACG/TAX courses with prior approval – up to six (6) hours.)

Students in the program are not required to follow a specific sequence of courses, although they will be advised on the following: 1) Tax Track and other students are advised to take Tax Research late in their coursework due to the advantage of having earlier taxation experience (IRS VITA Tax Practicum, internship, etc.) and/or tax courses to build on; 2) Forensic Accounting Track students, and students electing to take fraud examination or forensic accounting courses, are advised to take Financial Statement Analysis early in their coursework. Students will also be advised in accordance with announced schedules for M.Acc. and MBA course availability (for example, some courses may only be offered during one semester each year).

D. Provide a sequenced course of study for all majors, concentrations, or areas of emphasis within the proposed program.

Sequence with Forensic Track Selected – Part Time

<table>
<thead>
<tr>
<th>Year One</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fall</strong></td>
<td></td>
</tr>
<tr>
<td>Course</td>
<td>Hours</td>
</tr>
<tr>
<td>Accounting Seminar (ACG 6936)</td>
<td>3</td>
</tr>
<tr>
<td>Forensic Acc. (ACG 6688)</td>
<td>3</td>
</tr>
<tr>
<td><strong>Spring</strong></td>
<td></td>
</tr>
<tr>
<td>Course</td>
<td></td>
</tr>
<tr>
<td>Financial Statement Analysis (FIN 6465)</td>
<td>3</td>
</tr>
<tr>
<td>Comparative Accounting Stds (ACG 6936)</td>
<td>3</td>
</tr>
<tr>
<td><strong>Summer</strong></td>
<td></td>
</tr>
<tr>
<td>Course</td>
<td></td>
</tr>
<tr>
<td>Forensic Track Elective</td>
<td>3</td>
</tr>
<tr>
<td>Regulation &amp; Rep. Env (BUL 6652)</td>
<td>3</td>
</tr>
</tbody>
</table>

Year 1 Total 18

<table>
<thead>
<tr>
<th>Year Two</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fall</strong></td>
<td></td>
</tr>
<tr>
<td>Course</td>
<td>Hours</td>
</tr>
<tr>
<td>Forensic Track Elective</td>
<td>3</td>
</tr>
<tr>
<td>Forensic Track Elective</td>
<td>3</td>
</tr>
<tr>
<td><strong>Spring</strong></td>
<td></td>
</tr>
<tr>
<td>Course</td>
<td></td>
</tr>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
</tbody>
</table>

Year 2 Total 12

Program Total 30

*All electives must be in ACG or TAX and no more than one 5000 level course.

Sequence with Forensic Track Selected – Full Time

USF ST PETERSBURG COLLEGE OF BUSINESS M.ACC. PROPOSAL 0022
### Year One

#### Fall

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Seminar (ACG 6936)</td>
<td>3</td>
</tr>
<tr>
<td>Forensic Acc. (ACG 6688)</td>
<td>3</td>
</tr>
<tr>
<td>Financial Statement Analysis (FIN 6465)</td>
<td>3</td>
</tr>
<tr>
<td>Comparative Accounting Stds (ACG 6936)</td>
<td>3</td>
</tr>
</tbody>
</table>

#### Spring

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forensic Track Elective</td>
<td>3</td>
</tr>
<tr>
<td>Forensic Track Elective</td>
<td>3</td>
</tr>
<tr>
<td>Forensic Track Elective</td>
<td>3</td>
</tr>
<tr>
<td>Regulation &amp; Rep. Env (BUL 6652)</td>
<td>3</td>
</tr>
</tbody>
</table>

#### Summer

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
</tbody>
</table>

Total 30

*All electives must be in ACG or TAX and no more than one 5000 level course.

### Sequence with Tax Track Selected – Part Time

#### Year One

#### Fall

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Seminar (ACG 6936)</td>
<td>3</td>
</tr>
<tr>
<td>Financial Statement Analysis (FIN 6465)</td>
<td>3</td>
</tr>
</tbody>
</table>

#### Spring

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Taxation of Bus. Entities (TAX 5015)</td>
<td>3</td>
</tr>
<tr>
<td>Tax Track Elective (TAX 6000 level)</td>
<td>3</td>
</tr>
</tbody>
</table>

#### Summer

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comparative Accounting Stds (ACG 6936)</td>
<td>3</td>
</tr>
<tr>
<td>Federal Tax Research &amp; Planning (TAX 6936)</td>
<td>3</td>
</tr>
</tbody>
</table>

Year One Total 18

#### Year Two

#### Fall

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Track Elective (TAX 6936)</td>
<td>3</td>
</tr>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
</tbody>
</table>

#### Spring
### Revised 8/23/2014

**Course**

*Elective 3  
Regulation & Rep. Env. (BUL 6652) 3  

Year Two Total  12  
Program Total  30  

*All electives must be in ACG or TAX and no more than one 5000 level course.

### Sequence with Tax Track Selected – Full Time

#### Year One

**Fall**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Seminar (ACG 6936)</td>
<td>3</td>
</tr>
<tr>
<td>Financial Statement Analysis (FIN 6465)</td>
<td>3</td>
</tr>
<tr>
<td>Income Taxation of Bus. Entities (TAX 5015)</td>
<td>3</td>
</tr>
<tr>
<td>Tax Elective (TAX 6000 Level)</td>
<td>3</td>
</tr>
</tbody>
</table>

**Spring**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comparative Accounting Stds (ACG 6936)</td>
<td>3</td>
</tr>
<tr>
<td>Federal Tax Research &amp; Planning (TAX 6936)</td>
<td>3</td>
</tr>
<tr>
<td>Tax Elective (TAX 6000 level)</td>
<td>3</td>
</tr>
<tr>
<td>*Elective (TAX 6000 level)</td>
<td>3</td>
</tr>
</tbody>
</table>

**Summer**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
<tr>
<td>Regulation &amp; Rep. Env. (BUL 6652)</td>
<td>3</td>
</tr>
</tbody>
</table>

Program Total  30  

*All electives must be in ACG or TAX and no more than one 5000 level course.

### Generalist M.Acc. – Part Time

#### Year One

**Fall**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Seminar (ACG 6936)</td>
<td>3</td>
</tr>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
</tbody>
</table>

**Spring**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Statement Analysis (FIN 6465)</td>
<td>3</td>
</tr>
<tr>
<td>Comparative Accounting Stds (ACG 6936)</td>
<td>3</td>
</tr>
</tbody>
</table>

**Summer**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
<tr>
<td>Regulation &amp; Rep. Env (BUL 6652)</td>
<td>3</td>
</tr>
</tbody>
</table>
Year 1 Total  18

**Year Two**

**Fall**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
</tbody>
</table>

**Spring**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
</tbody>
</table>

Year 2 Total  12

Program Total  30

*All electives must be in ACG or TAX and no more than two 5000 level course.

**Generalist M.Acc. – Full Time**

**Year One**

**Fall**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Seminar (ACG 6936)</td>
<td>3</td>
</tr>
<tr>
<td>*Elective (ACG 6688)</td>
<td>3</td>
</tr>
<tr>
<td>Financial Statement Analysis (FIN 6465)</td>
<td>3</td>
</tr>
<tr>
<td>Comparative Accounting Stds (ACG 6936)</td>
<td>3</td>
</tr>
</tbody>
</table>

**Spring**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
<tr>
<td>Regulation &amp; Rep. Env (BUL 6652)</td>
<td>3</td>
</tr>
</tbody>
</table>

**Summer**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
<tr>
<td>*Elective</td>
<td>3</td>
</tr>
</tbody>
</table>

Total  30

*All electives must be in ACG or TAX and no more than two 5000 level courses.

E. Provide a one- or two-sentence description of each required or elective course.

**Advanced Accounting Information Systems. (ACG 6936).** An advanced study of accounting information technologies and system, including design, internal control aspects and reporting considerations. Large data analytics and data protection and security.

**Accounting Seminar (ACG 6936).** This course will provide accounting case studies in a synthesis of accounting topics.


Comparative Accounting Standards (ACG 6936). A study of various accounting standards (financial, governmental, international with a consideration of standard development and evolution and adoption).

Computer Forensics and Accounting (ACG 6496). This course introduces the current IT audit and investigative software and processes used to explore contemporary accounting systems and databases. Students are exposed to electronic and other means of surveillance in use today.

Federal Taxation of Business Entities. (TAX 5015). An overview of federal income taxation of formation of entities, operational taxation, and liquidation and other special distribution rules from corporations and partnerships. S-corporation and LLC considerations are discussed.

Financial Statement Analysis (FIN 6465). Financial Statement Analysis uses analytical methods to understand a firm’s financial statements, its valuation, and its capital budgeting policy. Techniques for analyzing financial statements include such methods as ratio analysis, horizontal analysis, and vertical analysis, as well as understanding the notes to financial statements. Various techniques are used to value the company, including the time value of money.

Forensic Accounting (ACG 6688). This course will expose students to current methodologies and work performed by forensic accountants and auditors in uncovering and quantifying defalcations and improprieties and will present fraud-prevention and -detection techniques being utilized in corporate investigations today.

Fraud & Fin Reporting (ACG 6936). In this course, students will learn how and why financial statement fraud and reporting occur, including investigation and financial statement fraud prevention techniques.

Fraud Examination (ACG 6686). In this course, students will learn how and why economic crimes and occupational fraud are committed, how fraudulent behavior is deterred, and how allegations of fraud should be investigated and resolved. The course uses cases to expose students to actual fraud situations, allowing students to develop investigative strategies and seek to prove how the fraud was committed.

Governmental & Nonprofit Accounting. (ACG 5505). Application of financial and managerial accounting, and auditing, principles and theory to both governmental and not-for-profit entities. Consideration of specialized accounting and reporting techniques unique to these types of entities.


Regulation & Reporting Environments (BUL 6652). This course provides exposure to the regulatory and reporting environments that affect contemporary businesses, including study and analysis of current board of director topics and other governance matters.

Tax Fraud (TAX 6936). An overview of federal tax fraud schemes, IRS authority to investigate, overview of Dept. of Justice requirements to prosecute tax fraud as a crime. IRS burdens of proof to prevail in civil fraud. Statutes of limitation and other procedural issues associated with this special type of financial fraud.

F. For degree programs in the science and technology disciplines, discuss how industry-driven competencies were identified and incorporated into the curriculum and indicate whether any industry advisory council exists to provide input for curriculum development and student assessment.

The Program of Accountancy Advisory Board, which comprises fifteen members from the financial sector meets two times a year. Its members, which serve terms of two years (with many renewing), participate in the program and with its students in the following ways:

1. Provide hiring opportunities for internships and permanent employment,
2. Contributed to scholarships - either in direct funds, through participation in professional societies (FICPA-Suncoast, ACFE-Tampa Bay and through CPE Conference participation (ABC's of Ethics and the GSS CPE Conference),
3. Review and support curriculum development, through letters of support, participation in surveys (curriculum, programs, desired skills of graduates, etc.),
4. Represent the program with Program of Accountancy faculty & leadership during accreditation visits,
5. Participate in special events with major donors (Bulls Football games, Lightning games, etc.).
6. Provide opportunities for students and faculty. For example, during the 2014 legislative session, Tom Blythe of Jabil Corporation invited the College Dean, Director John Jewell, and several students to meet with Congressman Buchanan (R-Bradenton-Sarasota) who served on the House Ways and Means Committee to discuss the tax environment and upcoming Congressional Initiatives.

G. For all programs, list the specialized accreditation agencies and learned societies that would be concerned with the proposed program. Will the university seek accreditation for the program if it is available? If not, why? Provide a brief timeline for seeking accreditation, if appropriate.

Yes, USFSP plans to include the M.ACC. program for AACSB accreditation at the next accreditation visit (2018). See item IV. Program Quality Indicators - Reviews and Accreditation.

H. For doctoral programs, list the accreditation agencies and learned societies that would be concerned with corresponding bachelor's or master's programs associated with the proposed program. Are the programs accredited? If not, why?

NA.

I. Briefly describe the anticipated delivery system for the proposed program (e.g., traditional delivery on main campus; traditional delivery at branch campuses or centers; or nontraditional delivery such as distance or distributed learning, self-paced instruction, or external degree programs). If the proposed delivery system will require specialized services or greater than normal financial support, include projected costs in Table 2 in Appendix A. Provide a narrative describing the feasibility of delivering the proposed program through collaboration with other universities, both public and private. Cite specific queries made of other institutions with respect to shared courses, distance/distributed learning technologies, and joint-use facilities for research or internships.

The delivery system for the proposed program will be face-to-face with traditional lecture and seminar formats. The IRS VITA Tax Practicum elective will require tax return preparation in the field at various locations in Pinellas County. The TAX 5015 course may be offered in live, online and hybrid formats.

V. Faculty Participation

A. Use Table 4 in Appendix A to identify existing and anticipated ranked (not visiting or adjunct)
faculty who will participate in the proposed program through Year 5. Include (a) faculty code associated with the source of funding for the position; (b) name; (c) highest degree held; (d) academic discipline or specialization; (e) contract status (tenure, tenure-earning, or multi-year annual [MYA]); (f) contract length in months; and (g) percent of annual effort that will be directed toward the proposed program (instruction, advising, supervising internships and practica, and supervising thesis or dissertation hours).

See Table 4.

B. Use Table 2 in Appendix A to display the costs and associated funding resources for existing and anticipated ranked faculty (as identified in Table 2 in Appendix A). Costs for visiting and adjunct faculty should be included in the category of Other Personnel Services (OPS). Provide a narrative summarizing projected costs and funding sources.

To support the proposed new program, the institution plans to hire two tenure-track faculty. Funds for the faculty hires are E & G funds and will be included in the College of Business’ fiscal year allocation. Only five (5) new courses are planned initially for the Master’s of Accountancy. For the proposed program, USFSP is able to efficiently utilize three fifth-year (5000 level courses) and eight existing MBA courses (five forensic track courses, IRS VITA Tax Practicum Course, Regulation and Reporting Environments of Business and Financial Statement Analysis).

C. Provide in the appendices the curriculum vitae (CV) for each existing faculty member (do not include information for visiting or adjunct faculty).

See Appendix E on pages 58-144 for the Curriculum Vitae for each existing faculty member.

D. Provide evidence that the academic unit(s) associated with this new degree have been productive in teaching, research, and service. Such evidence may include trends over time for average course load, FTE productivity, student HC in major or service courses, degrees granted, external funding attracted, as well as qualitative indicators of excellence.

The credentials of the accounting faculty in the USFSP College of Business have been recently reviewed and determined to be academically qualified (AQ) when the Program of Accountancy was reaccredited in 2013 by AACSB. In the past ten years, two of USFSP’s accounting faculty have received the Accounting Educator of the Year award by the Florida Institute of Certified Public Accountants for the State of Florida. Carl J. Pacini has been named one of the most prolific accounting publishers in the U.S. (Hasselback, et al. 2002). All of USFSP’s graduate accounting faculty are academically qualified (i.e., a minimum 3 publications in the past five years and a terminal degree in the area taught). The attached curricula vitae reflect the publication records of each faculty member. The new faculty hires will also meet USFSP’s internal AQ and other credentialing standards, such as those for SACS.

VI. Non-Faculty Resources

A. Describe library resources currently available to implement and/or sustain the proposed program through Year 5. Provide the total number of volumes and serials available in this discipline and related fields. List major journals that are available to the university’s students. Include a signed statement from the Library Director that this subsection and subsection B have been reviewed and approved.

No additional library resources are expected to be necessary. USF St. Petersburg subscribes to the USF System Virtual Library, which provides electronic resources appropriate for both Masters and Doctoral Accounting Programs.

B. Describe additional library resources that are needed to implement and/or sustain the program through Year 5. Include projected costs of additional library resources in Table 3 in Appendix A.
C. Describe classroom, teaching laboratory, research laboratory, office, and other types of space that are necessary and currently available to implement the proposed program through Year 5.

Existing facilities are appropriate and sufficient.

D. Describe additional classroom, teaching laboratory, research laboratory, office, and other space needed to implement and/or maintain the proposed program through Year 5. Include any projected Instruction and Research (I&R) costs of additional space in Table 2 in Appendix A. Do not include costs for new construction because that information should be provided in response to X (J) below.

NONE.

E. Describe specialized equipment that is currently available to implement the proposed program through Year 5. Focus primarily on instructional and research requirements.

NONE.

F. Describe additional specialized equipment that will be needed to implement and/or sustain the proposed program through Year 5. Include projected costs of additional equipment in Table 2 in Appendix A.

NONE.

G. Describe any additional special categories of resources needed to implement the program through Year 5 (access to proprietary research facilities, specialized services, extended travel, etc.). Include projected costs of special resources in Table 2 in Appendix A.

NONE.

H. Describe fellowships, scholarships, and graduate assistantships to be allocated to the proposed program through Year 5. Include the projected costs in Table 2 in Appendix A.

Accounting has the largest source of scholarships of any COB discipline. USFSP created two new scholarships for the M.Acc that began the Fall 2013 semester. USFSP receives accounting scholarships from internal and external sources and the amounts awarded each year ranges from $20,000-34,000.

I. Describe currently available sites for internship and practicum experiences, if appropriate to the program. Describe plans to seek additional sites in Years 1 through 5.

The College of Business’ Career Management Office receives more job and internship opportunities for accounting students than the number of students enrolled currently in the Program of Accountancy. USFSP expects this trend to continue with the M.Acc. Companies offering internships include national, regional and local CPA firms, large businesses and others within the Pinellas County and West Central Florida area. In addition, the IRS VITA Tax Practicum utilizes locations in greater Pinellas County (donated use facilities including civic centers, governmental properties, shopping mall spaces, etc.).

J. If a new capital expenditure for instructional or research space is required, indicate where this item appears on the university's fixed capital outlay priority list. Table 2 in Appendix A includes only Instruction and Research (I&R) costs. If non-I&R costs, such as indirect costs affecting libraries and student services, are expected to increase as a result of the program, describe and estimate those expenses in narrative form below. It is expected that high enrollment programs in particular would
In its last two sessions, the Florida legislature has allocated a total of $15,000,000 in PECO funds for a new College of Business building at USF St. Petersburg, which will include substantial facilities for the Program of Accountancy. In addition, the USF System determined that the COB building was its top priority for funding from the state legislature in the last session and continues to have USF System support. Further, the Board of Governors prioritized the new building to be on its “3-2-1” list, which is a list of $321 Million for building funds requested from the Florida legislature in its 2014 session. The current College of Business capital campaign embraces the Program of Accountancy and the M.Acc. within its design. Specifically, the achievements of the Program and College have been used as selling points by the institution’s Office of Advancement, and College of Business advisory board members have publicly spoken about the high quality of USFSP accounting graduates. One advisor’s accounting firm has stated in a commercial that she “hires exclusively from USFSP graduates.”
Appendix A
M.Acc. Proposal Worksheets

Masters of Accountancy Proposal
USF St. Petersburg
College of Business
Program of Accountancy
## APPENDIX A

### TABLE 1-B (DRAFT)

**PROJECTED HEADCOUNT FROM POTENTIAL SOURCES**

(Graduate Degree Program)

<table>
<thead>
<tr>
<th>Source of Students</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>HC</td>
<td>FTE</td>
<td>HC</td>
<td>FTE</td>
<td>HC</td>
</tr>
<tr>
<td>Individuals drawn from agencies/industries in your service area (e.g., older returning students)</td>
<td>5</td>
<td>2</td>
<td>8</td>
<td>4</td>
<td>10</td>
</tr>
<tr>
<td>Students who transfer from other graduate programs within the university**</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Individuals who have recently graduated from preceding degree programs at this university</td>
<td>12</td>
<td>6</td>
<td>9</td>
<td>4</td>
<td>9</td>
</tr>
<tr>
<td>Individuals who graduated from preceding degree programs at other Florida public universities</td>
<td>5</td>
<td>2</td>
<td>5</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td>Individuals who graduated from preceding degree programs at non-public Florida institutions</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Additional in-state residents***</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Additional out-of-state residents***</td>
<td>2</td>
<td>0</td>
<td>2</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Additional foreign residents***</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other (Explain)***</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Totals</td>
<td>32</td>
<td>14</td>
<td>33</td>
<td>16</td>
<td>37</td>
</tr>
</tbody>
</table>

* List projected annual headcount of students enrolled in the degree program. List projected yearly cumulative ENROLLMENTS instead of admissions.

** If numbers appear in this category, they should go DOWN in later years.

*** Do not include individuals counted in any PRIOR category in a given COLUMN.
APPENDIX A

TABLE 2 (DRAFT)
PROJECTED COSTS AND FUNDING SOURCES

<table>
<thead>
<tr>
<th>Instruction &amp; Research Costs (non-cumulative)</th>
<th>Year 1</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reallocated Base* (E&amp;G)</td>
<td>$128,180</td>
<td>$128,180</td>
</tr>
<tr>
<td>Enrollment Growth (E&amp;G)</td>
<td>0</td>
<td>69,568</td>
</tr>
<tr>
<td>Other New Recurring (E&amp;G)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>New Non-Recurring (E&amp;G)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Contracts &amp; Grants (C&amp;G)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Auxiliary Funds</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Subtotal E&amp;G, Auxiliary, and C&amp;G</td>
<td>$128,180</td>
<td>$69,568</td>
</tr>
</tbody>
</table>

| Faculty Salaries and Benefits | $128,180 | $197,548 |
| A & P Salaries and Benefits | 0 | 0 |
| USPS Salaries and Benefits | 0 | 0 |
| Other Personal Services | 0 | 0 |
| Assistantships & Fellowships | 0 | 0 |
| Library | 0 | 0 |
| Expenses | 0 | 0 |
| Operating Capital Outlay | 0 | 0 |
| Special Categories | 0 | 0 |
| Total Costs | $128,180 | $197,548 |

*Identify reallocation sources in Table 3.
**Includes recurring E&G funded costs ("reallocated base," "enrollment growth," and "other new recurring") from Years 1-4 that continue into Year 5.
***Identify if non-recurring.

Faculty and Staff Summary

<table>
<thead>
<tr>
<th>Total Positions</th>
<th>Year 1</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty (person-years)</td>
<td>0.85</td>
<td>1.51</td>
</tr>
<tr>
<td>A &amp; P (FTE)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>USPS (FTE)</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Calculated Cost per Student FTE

<table>
<thead>
<tr>
<th></th>
<th>Year 1</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total E&amp;G Funding</td>
<td>$128,180</td>
<td>$197,548</td>
</tr>
<tr>
<td>Annual Student FTE</td>
<td>14</td>
<td>22</td>
</tr>
<tr>
<td>E&amp;G Cost per FTE</td>
<td>$9,156</td>
<td>$8,979</td>
</tr>
</tbody>
</table>

NOTES:
1. The average faculty salary for the Program of Accountancy are used in other recurring E&G Funds Column.
2. The program is creating five (5) new courses and expects to offer each new course once per year. The new faculty will teach five sections, so one (1) faculty member (average salary) is added for this schedule.
3. At the time of proposal the A&P positions and USPS positions exist in the Graduate programs at the College of Business.
APPENDIX A

TABLE 3 (DRAFT)
ANTICIPATED REALLOCATION OF EDUCATION & GENERAL FUNDS*

<table>
<thead>
<tr>
<th>Program and/or E&amp;G account from which current funds will be reallocated during Year 1</th>
<th>Base before reallocation</th>
<th>Amount to be reallocated</th>
<th>Base after reallocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>USFSP College of Business, Base Budget</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td></td>
<td>6,054,501</td>
<td>128,180</td>
<td>$5,926,321</td>
</tr>
</tbody>
</table>

Totals

$6,054,501 $128,180 $5,926,321

* If not reallocating funds, please submit a zeroed Table 3
### APPENDIX A

#### TABLE 4 (DRAFT)

**ANTICIPATED FACULTY PARTICIPATION**

<table>
<thead>
<tr>
<th>Faculty Code</th>
<th>Faculty Name or &quot;New Hire&quot;</th>
<th>Highest Degree Held</th>
<th>Academic Discipline or Speciality</th>
<th>Rank</th>
<th>Contract Status</th>
<th>Initial Date for Participation in Program</th>
<th>Mos. Contract Year 1</th>
<th>FTE Year 1</th>
<th>% Effort for Prg. Year 1</th>
<th>PY Year 1</th>
<th>Mos. Contract Year 5</th>
<th>FTE Year 5</th>
<th>% Effort for Prg. Year 5</th>
<th>PY Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Carl J. Pacini, J.D., PhD</td>
<td>Assoc. Prof</td>
<td>Tenure</td>
<td>Spring 2015</td>
<td>9</td>
<td>0.75</td>
<td>0.07</td>
<td>0.05</td>
<td>9</td>
<td>0.75</td>
<td>0.20</td>
<td>0.15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Debra Sinclair, PhD</td>
<td>Asst. Prof.</td>
<td>Track</td>
<td>Spring 2015</td>
<td>9</td>
<td>0.75</td>
<td>0.07</td>
<td>0.05</td>
<td>9</td>
<td>0.75</td>
<td>0.20</td>
<td>0.15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>James Fellows, PhD</td>
<td>Professor</td>
<td>Tenure</td>
<td>Spring 2015</td>
<td>9</td>
<td>0.75</td>
<td>0.20</td>
<td>0.15</td>
<td>9</td>
<td>0.75</td>
<td>0.25</td>
<td>0.19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>John F. Jewell, JD, CPA, LLM</td>
<td>Instructor</td>
<td>Non-tenure</td>
<td>Fall 2014</td>
<td>9</td>
<td>0.75</td>
<td>0.20</td>
<td>0.15</td>
<td>9</td>
<td>0.75</td>
<td>0.25</td>
<td>0.19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Maria Caban, PhD</td>
<td>Professor</td>
<td>Tenure</td>
<td>Fall 2014</td>
<td>9</td>
<td>0.75</td>
<td>0.07</td>
<td>0.05</td>
<td>9</td>
<td>0.75</td>
<td>0.20</td>
<td>0.15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>New Hire, PhD</td>
<td>Assoc. Prof</td>
<td>Tenure</td>
<td>Spring 2015</td>
<td>9</td>
<td>0.75</td>
<td>0.20</td>
<td>0.15</td>
<td>9</td>
<td>0.75</td>
<td>0.15</td>
<td>0.11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>New Hire, PhD</td>
<td>Asst. Prof.</td>
<td>Tenure</td>
<td>Fall 2015</td>
<td>9</td>
<td>0.75</td>
<td>0.07</td>
<td>0.00</td>
<td>9</td>
<td>0.75</td>
<td>0.25</td>
<td>0.19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Grover Kearns, PhD</td>
<td>Professor</td>
<td>Tenure</td>
<td>Summer 2015</td>
<td>9</td>
<td>0.75</td>
<td>0.33</td>
<td>0.25</td>
<td>9</td>
<td>0.75</td>
<td>0.25</td>
<td>0.19</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Person-Years (PY)**

- **Year 1**: 0.85
- **Year 5**: 1.31

### PY Workload by Budget Classification

<table>
<thead>
<tr>
<th>Faculty Code</th>
<th>Source of Funding</th>
<th>Year 1</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Existing faculty on a regular line</td>
<td>0.70</td>
<td>1.00</td>
</tr>
<tr>
<td>B</td>
<td>New faculty to be hired on a vacant line</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>C</td>
<td>New faculty to be hired on a new line</td>
<td>0.15</td>
<td>0.30</td>
</tr>
<tr>
<td>D</td>
<td>Existing faculty hired on contracts/grants</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>E</td>
<td>New faculty to be hired on contracts/grants</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Overall Totals for PY Workload by Budget Classification**

- **Year 1**: 0.85
- **Year 5**: 1.31

Note, many of the faculty allocation, per above, also reach courses already taught in the MBA Program.

Note: Faculty teaching courses offered to both MBA and Macc are allocated Macc (1/3) and MBA (2/3).

Note: Faculty Salaries are allocated by number of sections taught in Macc/total sections taught

Note: Faculty percentage effort considers that some sections taught will be for the M.Acc., the MBA Program and other fifth year students.
Appendix B
Letters of Support

Masters of Accountancy Proposal
USF St. Petersburg
College of Business
Program of Accountancy
July 31, 2014

To Whom It May Concern:

This letter is being written in support of the proposed Master of Accounting program to be offered by the College of Business on the University of South Florida St. Petersburg campus. As with many Colleges of Business, the accounting program on the St. Petersburg campus is a “flagship” program. The graduates of the undergraduate program are in high demand and actively recruited by the business community. As the accounting profession continues to change the demand for graduate degrees in accounting has significantly increased. The proposed Master’s program in accounting would greatly increase the access to accounting graduate education by reducing the travel time from Pinellas, Manatee and Sarasota counties to the Tampa campus in north Hillsborough County.

In addition to increased accessibility, the proposed program will differ from the Tampa School of Accountancy. The St. Petersburg program will focus on tax issues for small to medium businesses, and also focus on forensic accounting. Both of these areas of accounting continue to experience a high rate of growth. I believe there is significant demand for a second Masters of Accounting program on the West Coast of Florida. It will serve the accounting profession in three counties with over 5 million in population.

Sincerely,

Robert L. Anderson, Ph.D.
Dean, College of Business
University of South Florida Sarasota-Manatee
March 24, 2014

John F. Jewell  
Director Program of Accountancy  
USF St. Petersburg  
140 7th Avenue South DAV 108  
St. Petersburg, FL 33701

Re: Proposed Masters of Accountancy (M.Acc.) Program at USF St. Petersburg

Dear Mr. Jewell:

It is my pleasure to write a letter in support of the proposed M.Acc. being submitted to the University of South Florida System for its consideration.

We have been a long time supporter of the College of Business at USF St. Petersburg, in particular its Program of Accountancy and the Beta Alpha Psi honor society. We understand that the proposal will provide a masters in accountancy that will fulfill Florida's fifth year educational requirements for licensure as a certified public accountant and will have concentrations in taxation, forensic and general financial accounting areas.

We recruit employees from the POA and look forward to the advanced education the M.Acc. degree will provide. In conclusion, I fully support the efforts of the Program of Accountancy as they seek this new degree program.

Sincerely,

K. Scott Davis  
Tax Partner
February 27, 2014

John F. Jewell  
Director Program of Accountancy  
USF St. Petersburg  
140 7th Avenue South DAV 108  
St. Petersburg, FL 33701

Re: Proposed Masters of Accountancy (M.Acc.) Program at USF St. Petersburg

Dear Mr. Jewell:

I am pleased to write a letter in support of the proposed M.Acc. being submitted to the University of South Florida System for its consideration.

As you know, Jabil has been a long time supporter of the College of Business at USF St. Petersburg, in particular its Program of Accountancy through our intern program as well as presentations to the Beta Alpha Psi honor society. We understand that the proposal will provide a master's in accountancy that will fulfill Florida's fifth year educational requirements for licensure as a certified public accountant and will have concentrations in taxation, forensic and general financial accounting areas.

We are excited to learn about this development look forward to meeting future students with the advanced education that the M.Acc. degree will provide. I fully support the efforts of the Program of Accountancy as they seek this new degree program.

Sincerely,

Thomas R. Blythe  
Vice President, Tax
February 24, 2014

John F. Jewell
Director Program of Accountancy
USF St. Petersburg
140 7th Avenue South DAV 108
St. Petersburg, FL 33701

Re: Proposed Masters of Accountancy (M.Acc.) Program at USF St. Petersburg

Dear Mr. Jewell:

It is my pleasure to write a letter in support of the proposed M.Acc. being submitted to the University of South Florida System for its consideration.

We have been a long time supporter of the College of Business at USF St. Petersburg, in particular its Program of Accountancy and the Beta Alpha Psi honor society. Our support dates back in excess of twenty years to the USF Bayboro Campus days. We understand that the proposal will provide a masters in accountancy that will fulfill Florida’s fifth year educational requirements for licensure as a certified public accountant and will have concentrations in taxation, forensic and general financial accounting areas.

We recruit employees from the POA and look forward to the advanced education the M.Acc. credential will provide. In conclusion, I fully support the efforts of the Program of Accountancy as they seek this new degree program.

Sincerely,

James G. Newman, CPA
Managing Shareholder

JGN/mah
February 25, 2014

John F. Jewell  
Director Program of Accountancy  
USF St. Petersburg  
140 7th Avenue South DAV 108  
St. Petersburg, FL 33701

Re: Proposed Masters of Accountancy (M.Acc.) Program at USF St. Petersburg

Dear Mr. Jewell:

It is my pleasure to write a letter in support of the proposed M.Acc. being submitted to the University of South Florida System for its consideration.

We have been a longtime supporter of the College of Business at USF St. Petersburg, in particular its Program of Accountancy and the Beta Alpha Psi honor society. We understand that the proposal will provide a masters in accountancy that will fulfill Florida’s fifth year educational requirements for licensure as a certified public accountant and will have concentrations in taxation, forensic and general financial accounting areas.

We recruit employees from the POA and look forward to the advanced education the M.Acc. degree will provide. In conclusion, I fully support the efforts of the Program of Accountancy as they seek this new degree program.

Sincerely,

Michelle Sanchez  
Member
Dear Mr. Jewell:

It is my pleasure to write a letter in support of the proposed M.Acc. being submitted to the University of South Florida System for its consideration.

We have been a long time supporter of the College of Business at USF St. Petersburg, in particular its Program of Accountancy and the Beta Alpha Psi honor society. We understand that the proposal will provide a masters in accountancy that will fulfill Florida's fifth year educational requirements for licensure as a certified public accountant and will have concentrations in taxation, forensic and general financial accounting areas.

We recruit employees from the POA and look forward to the advanced education the M.Acc. degree will provide. In conclusion, I fully support the efforts of the Program of Accountancy as they seek this new degree program.

Sincerely,

M. Alex White
Partner
Appendix C
Library Resources

Masters of Accountancy Proposal
USF St. Petersburg
College of Business
Program of Accountancy
VII. Non-Faculty resources

A. Describe library resources currently available to implement and/or sustain the proposed program through Year 5. Provide the total number of volumes and serials available in this discipline and related fields. List major journals that are available to the university’s students.

The Nelson Poynter Memorial Library, physically located at the University of South Florida St. Petersburg (USFSP), houses an extensive collection of materials that supports the educational, research, and service missions of USF St. Petersburg. USF St. Petersburg faculty, staff, and student have on-site access to the Poynter Library’s collection of over 221,620 items, including monographs, current periodical and serial subscriptions, newspaper subscriptions, and audiovisual titles.

The shared electronic resources of the libraries of the USF System are available to USFSP students at all times, except for brief system maintenance. Currently, the USF Tampa Libraries, on behalf of all libraries within the USF System, subscribe to over 900 proprietary databases.

All USFSP faculty, staff, and students have efficient interlibrary loan access or in-person borrowing privileges to resources of all libraries of the USF System as well as resources of other local institutions of higher learning through a series of formal agreements. In addition to sharing resources with other libraries in the USF System, USF St. Petersburg’s Poynter Library is a member of Lyrasis, a full member of the Florida Library Information Network (FLIN), and the Tampa Bay Library Consortium (TBLC). Through participation in these networks, student and faculty borrow materials freely within the state, throughout the United States, and when possible, internationally. Courier service expedites interlibrary loan borrowing and lending, and Ariel technologies provide desktop delivery of digitized articles.

Accountancy Databases

AICPA Professional Library on Checkpoint

CCH Accounting Research Manager

CCH IntelliConnect (formerly CCH Tax Research Network)

FASB: Accounting Standards Codification

Federal Income Taxation of Corporations and Shareholders, 7th ed

GASB: Governmental Accounting Standards

IASB: International Accounting Standards
RIA Checkpoint: Collections include United States tax reporter library, Federal tax coordinator library, Public domain library, RIA citator 2nd, RIA tax alerts, WG & L journals (includes: Corporate taxation, Journal of taxation, Practical tax strategies), and state and local tax materials.

**Electronic Journals, Accountancy: 160**

- ABA bankers news
- Accountancy age
- Accountant's liability
- Accountant's tax weekly
- Accounting and finance
- Accounting and the public interest
- Accounting, Auditing & Accountability Journal
- Accounting department management & administration report
- Accounting Department Management Report
- Accounting education
- Accounting Education News
- The Accounting historians journal
- Accounting History
- Accounting management and information technologies
- Accounting office management & administration report
- The Accounting review
- Advances in accounting
- Advances in international accounting
- AFP exchange
- Auditing
Assessment of Library Resources, Accountancy Graduate Program Proposal
March 24, 2014
Prepared by Patricia Pettijohn
The CPA Letter

CPA managing partner report

CPA personnel report

CPA Technology Advisor

Credit union directors newsletter

Critical perspectives on accounting

Critical Review

Des Moines Business Record

Docuforms international

East Asian executive reports

EDPACS; The EDP Audit, Control and Security Newsletter

Environmental quality management

European accountant

European accounting review

Experimental economics

Finance India

Finance research letters

Financial Management; London

Financial Managers' Statement; FMS

Financial technology international bulletin

HARA : the Hospital Accounts Receivable Analysis

Healthcare auditing strategies

Healthcare financial management
Information systems auditor

INSOL international insolvency review

Insurance accountant

Insurance age

Insurance facts

Insurance networking & data management

The insurance regulator

Insurance review

Intelligent systems in accounting, finance & management

Internal auditing

The Internal auditor

International bank accountant

The International journal of accounting education and research

International journal of accounting information systems

International journal of auditing

International Journal of Digital Accounting Research

International journal of disclosure and governance

International Journal of Government Auditing

International journal of intelligent systems in accounting, finance & management

Intheblack

Inventory reduction report

Investment Adviser

IOMA's report on managing accounts payable
IOMA's report on managing benefits plans

IOMA's report on preventing business fraud

The Irish accounting review

Issues in accounting education

Journal of access services

Journal of accountancy

Journal of accounting and public policy

Journal of accounting, auditing & finance

The Journal of Accounting Case Research

Journal of accounting & economics

Journal of accounting education

Journal of accounting literature

Journal of accounting & organisational change

Journal of accounting research

Journal of Asia-Pacific Business

The Journal of Bank Accounting & Auditing

The journal of bank cost & management accounting

Journal of business finance & accounting

The Journal of corporate accounting & finance

Journal of emerging technologies in accounting

Journal of empirical finance

Journal of energy finance & development

Journal of Financial Management & Analysis
Journal of financial stability

Journal of Forensic and Investigative Accounting

Journal of forensic economics

Journal of information systems

Journal of interdisciplinary studies

Journal of international accounting, auditing & taxation

Journal of international accounting research

Journal of Library Administration

Journal of Management Accounting Research

Journal of Money Laundering Control

Journal of property valuation & investment

Management accounting

Management accounting (London)

Management Accounting Quarterly

Management accounting research

Management for strategic business ideas

Managerial auditing journal

Managerial Finance

Managing accounting systems & technology

Managing Accounts Payable; Europe

Massachusetts CPA review

Miller GAAP Update Service

Miller GAAS Update Service
Assessment of Library Resources, Accountancy Graduate Program Proposal
March 24, 2014
Prepared by Patricia Pettijohn

The National public accountant
The NBER digest
New York certified public accountant
Ohio CPA Journal
Outlook
Partner’s report
Partner’s report
Pennsylvania CPA Journal
The Practical Accountant
The Practicing CPA
Proceedings of the Annual Conference on Taxation held under the auspices of the National Tax Association-Tax Institute of America
Professional broking
Public accounting report
Public money and management
Qualitative Research in Accounting and Management
Quarterly review - Federal Reserve Bank of New York
Report on business
Research review
Review of accounting and finance
Review of accounting studies
Review of income and wealth
Review of quantitative finance and accounting
Revue française de comptabilité
SEC Accounting Report
SIG security, audit & control review
Strategic Finance
Supplier selection & management report
Treasury manager's report

Electronic Journals: General Business, Economics and Management, all categories: 6,866 titles

USF Library System Electronic Resources, all subjects:
Total Number of Databases: 926
Total Number of E-Books: 541,243
Total Number of E-Journals: 52,502
Total Number of Images: 826,000

Electronic Books, Business:
NetLibrary non-Reference Business & Economics E-Books: 3,410 Titles with Subject Business, Economics, or Finance
Ebrary Business Complete non-Reference Business & Economics E-Books: 1,649 Titles

Electronic Books, Accountancy: 3,337 titles specific to subject search “accounting” OR “accountancy”
Total Numbers of Print Monographs by Call Number Range

The Nelson Poynter Memorial Library at the University of South Florida supports the College of Business with 26,338 academic monographs in business. Monographic acquisitions commitment is strong, and the library has a Collection Level Rating of 3C-4, appropriate for master's level and/or independent post-graduate research.

BOOKS Total Numbers Of Volumes (Monographs) 26,338

HA1-4737 Statistics 390
HB1-3840 Economic theory; Demography 2234
HC10-1085 Economic history and conditions 3961
HD28-9999 Industries. Land use. Labor 9899
HE7601-8700.9 Telecommunication industry. 248
HE8701-9715 Telephone industry, w/ cell/wireless 48
HF1-6182 Commerce 6012
HG1-9999 Finance 2758
HT675-690 Classes arising from occupation 53

Subtotal Class H BUSINESS 25,131

K1000-1395 Commercial law 9
K3820-3836 Law of Economic policy 7
K3840-4375 Regulation of industry, trade,
K4376-4428 Commerce. Occupational law. 23
K4430-4675 Public finance law 15

Subtotal Class K BUSINESS LAW 54

T11.95-12.5 Industrial directories 60
T58.4 Managerial control systems 103
T58.5-58.64 Information technology 102
T58.6-58.62 Management information systems 85
Acquisitions Commitment for Electronic Resources

In 2010-2011, the USF Library System spent $321,987 on electronic resources specific to business, with the USFSP campus paying $29,526 based on student FTE.

B. Describe additional library resources that are need to implement and/or sustain the proposed program through Year 5. Include projected costs of additional library resources in Table 3 in Appendix A.

While the existing e-resources package available to USFSP through the partnership with the USF System is currently adequate to support the program, it is worth noting that such resources experience an annual inflationary price increase. In addition, because the cost-share is based on a weighted FTE model, as USFSP adds new academic programs USFSP’s share will increase. For both these reasons, it is therefore expected that the dollar amount needed for USFSP to maintain access to these resources will continue to go up.
Appendix D
Proposed Learning Objectives

Masters of Accountancy Proposal
USF St. Petersburg
College of Business
Program of Accountancy
Proposed Learning Objectives for the MAcc Program at USFSP

Note: These are exemplarily and are subject to refinement and amendment upon program approval and implementation. These are for consideration in MAcc Program Proposal as of March 31, 2014.

Goal 1: Professional Communication:

Objectives:  
A. Communication: Demonstrate ability to communicate complex accounting reports and other financial information in both technical and layperson language.

B. Technology: Our graduates will demonstrate proficiency in the use of information technology packages to process information, control computers and/or networks to effectively complete tasks in applicable fields (taxation, forensic, auditing and accounting).

Goal 2: Critical Thinking:

Objective: Our graduates will demonstrate their capacity to use analytical tools to analyze complex accounting problems and will be able to recommend practical and reliable solutions as appropriate to problem resolution.

Goal 3: Business Environment:

Objectives:

A. Ethical and professional responsibility: Our graduates will demonstrate the capacity to recognize ethical issues encountered in public and private accounting environments and consider resolutions that are legal and ethical with appropriate consideration on the firms' material stakeholders.

B. Global Accounting Environments: Our graduates will demonstrate knowledge of the issues involved in accounting for businesses in global environments.

Goal 4: Accounting Integration:

Objectives:
A. Core Knowledge: Our students will demonstrate knowledge of the leading standards in effect in the U.S. (GAAP) for business enterprise and in specialized industries and organizations such as non-profits and governments.

B. Professional Standards: Our students will demonstrate understanding of the AICPA rules of professional conduct.

C. Specific Track/Concentration. Our students will demonstrate material expertise in forensic or taxation areas consistent with their focus track(s).
Appendix E
Faculty Vitae

Masters of Accountancy Proposal
USF St. Petersburg
College of Business
Program of Accountancy
María T. Cabán-García Ph.D., C.P.A.

SCHOOL ADDRESS

Accounting
University of South Florida-St. Petersburg
140 7th Avenue South
St. Petersburg, FL 33701

PERSONAL AND CONTACT INFORMATION

Work Phone: 727-873-4561
Work Fax: 727-873-4192
Work Email: caban@usfsp.edu

EDUCATIONAL QUALIFICATIONS

<table>
<thead>
<tr>
<th>Year</th>
<th>Degree</th>
<th>Major</th>
<th>Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>2004</td>
<td>Ph.D.</td>
<td>Accounting</td>
<td>University of Missouri-Columbia</td>
</tr>
<tr>
<td>1979</td>
<td>M.S.</td>
<td>Accounting</td>
<td>State University of New York-Albany</td>
</tr>
<tr>
<td>1977</td>
<td>B.S.B.A.</td>
<td>Accounting</td>
<td>University of Puerto Rico-Mayagüez</td>
</tr>
<tr>
<td>1977</td>
<td>B.A.</td>
<td>Economics</td>
<td>University of Puerto Rico-Mayagüez</td>
</tr>
</tbody>
</table>

ACADEMIC EXPERIENCE

<table>
<thead>
<tr>
<th>Year</th>
<th>Academic Title</th>
<th>Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-Present</td>
<td>Assistant Professor</td>
<td>College of Business, University of South Florida-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>St. Petersburg</td>
</tr>
<tr>
<td>2011-2012</td>
<td>Instructor</td>
<td>College of Business, University of South Florida-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>St. Petersburg</td>
</tr>
<tr>
<td>2010-2011</td>
<td>Visiting Assistant Professor</td>
<td>College of Business, University of South Florida-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>St. Petersburg</td>
</tr>
<tr>
<td>2004-2010</td>
<td>Assistant Professor</td>
<td>College of Business, University of South Florida-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sarasota/Manatee</td>
</tr>
<tr>
<td>2004</td>
<td>Visiting Instructor</td>
<td>College of Business, University of South Florida-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sarasota/Manatee</td>
</tr>
<tr>
<td>2001-2003</td>
<td>Graduate Instructor</td>
<td>School of Accountancy, University of Missouri-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Columbia</td>
</tr>
<tr>
<td>1999-2000</td>
<td>Research Assistant</td>
<td>School of Accountancy, University of Missouri-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Columbia</td>
</tr>
<tr>
<td>1995-1999</td>
<td>Instructor</td>
<td>College of Business, University of Puerto Rico-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Mayagüez</td>
</tr>
<tr>
<td>1993-1999</td>
<td>Instructor</td>
<td>College of Engineering, University of Puerto Rico-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Mayagüez</td>
</tr>
</tbody>
</table>
### PROFESSIONAL EXPERIENCE

<table>
<thead>
<tr>
<th>Year</th>
<th>Organization</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1984-1999</td>
<td>Productivity Management Associates, Mayagüez, P.R.</td>
<td>Provided bookkeeping and tax services to small businesses and individuals</td>
</tr>
<tr>
<td>1992</td>
<td>CPA Pedro J. Rivera, Mayagüez, P.R.</td>
<td>Analyzed qualification requirements of a manufacturing firm for industrial tax incentives sponsored by the Economic Development Administration of Puerto Rico</td>
</tr>
<tr>
<td>1983</td>
<td>Dr. Edith Luchins, Mathematics Department, Rensselaer Polytechnic Institute, Troy, N.Y.</td>
<td>Performed administrative work</td>
</tr>
<tr>
<td>1979</td>
<td>Dr. Dean Taylor, State University of New York, Albany, N.Y.</td>
<td>Translated to English a report about the balance of payments in Spain.</td>
</tr>
<tr>
<td>1978</td>
<td>Deloitte-Haskins &amp; Sells, Ponce, P.R.</td>
<td>Audited manufacturing, financial and health organizations.</td>
</tr>
</tbody>
</table>

### REFEREED JOURNAL PUBLICATIONS

- Cabán-García, M.T. and He, H. 2013 “Comparability of Earnings in Scandinavian Countries: The Impact of Mandatory IFRS Adoption and Stock Exchange Consolidations”, *Journal of International Accounting Research* Spring, Volume 12, (1): 55-76. *Discipline Based*

### WORKING PAPERS

- Cabán-García, M.T., Ríos-Figueroa, C.B. and Petruska, K.A. 2014. “The Impact of Culture on Internal Control Weaknesses of Foreign Firms Cross-Listed in the U.S” [Revising to resubmit to the *Journal of International Accounting Research.*] *Discipline Based*
- Cabán-García, M.T., Cardona, R.J. and Castro-González, K.C. 2014. “Audit Firm Concentration in Latin American Countries” 2014. [Hand collecting additional data and performing additional analysis] *Discipline Based*
- Cabán-García, M.T. and Jabrane, I. 2013. Anti-Bribery Laws in Brazil: How Effective Can They Be
in Light of a Rapidly Growing Economy? [Writing and preparing to submit to the Strategic Finance journal] Contribution to Practice


UNPUBLISHED WORKING PAPERS

- Cammack, S.E. and Cabán-García, M.T. 2010. “An Examination of Firms Charged with Medicare and Medicaid Fraud: Does Corporate Governance Matter?” Discipline Based

REFEREED PROCEEDINGS and PRESENTATIONS

- “Audit Firm Concentration in Latin American Countries” American Accounting Association 2014 Southeast Regional Meeting, St. Petersburg, FL, March 4, 2014. Discipline Based
- “The Impact of Culture on Internal Control Weaknesses of Foreign Firms Cross-Listed in the U.S” joint presentation with co-author at the American Accounting Association International Accounting Section Mid-Year Meeting, San Antonio, TX, February 21, 2014. Discipline Based
- “Comparability of Earnings in Scandinavian Countries: The Impact of Stock Exchange Consolidations and Mandatory IFRS Adoption” American Accounting Association International Accounting Section Mid-Year Meeting, Phoenix, AZ, February 24, 2012. Discipline Based
- “Comparability of Earnings in Scandinavian Countries: The Impact of Stock Exchange Consolidations and Mandatory IFRS Adoption” presented by co-author at the 2011 Accounting Theory and Practice Conference, Taipei, Taiwan, December 15, 2011. Discipline Based
- “Comparability of Earnings in Scandinavian Countries: The Impact of Stock Exchange Consolidations and Mandatory IFRS Adoption” American Accounting Association 2011 Diversity Section Meeting, Fort Lauderdale, FL, November 6, 2011. Discipline Based
- “The Value Relevance of a Precisely Defined Performance Metric to the Capital Markets”, American Accounting Association Annual Meeting, Anaheim, CA, August 4, 2008, Discipline Based
- “Audit Firm Concentration and Competition Effects of Consolidation since 1997,” presented by co-author, S.E. Cammack, American Accounting Association Annual Meeting, Chicago, IL, August 7, 2007, Discipline Based
FACULTY WORKSHOPS

- “Comparability of Earnings in Scandinavian Countries: The Impact of Stock Exchange Consolidations and Mandatory IFRS Adoption” Brown Bag Lunch, University of South Florida-St. Petersburg, St. Petersburg, FL, October 21, 2011. *Discipline Based*
- “An Examination of Firms Charged with Medicare and Medicaid Fraud: Does Corporate Governance Matter?” Research Presentation Baltimore University, Baltimore, MD, May 5, 2011., *Discipline Based*
- “An Examination of Firms Charged with Medicare and Medicaid Fraud: Does Corporate Governance Matter?” Mercer University, Macon, GA, February 25, 2011, *Discipline Based*
- “An Examination of Firms Charged with Medicare and Medicaid Fraud: Does Corporate Governance Matter?” Accounting Research Workshop, Elon University, Elon, NC, November 11, 2010, *Discipline Based*
- “An Examination of Firms Charged with Medicare and Medicaid Fraud: Does Corporate Governance Matter?” Accounting Research Workshop, University of Texas at El Paso, El Paso, TX, October 29, 2010, *Discipline Based*
- “An Examination of Firms Charged with Medicare and Medicaid Fraud: Does Corporate Governance Matter?” Accounting Research Workshop, Texas A&M Corpus Christy, Corpus Christy, TX, October 22, 2010, *Discipline Based*
- “The Value Relevance of a Non-GAAP Performance Metric to the Capital Markets” Accounting Research Workshop, Morgan State University, Baltimore, MD, December 8, 2008, *Discipline Based*
- “The Value Relevance of a Non-GAAP Performance Metric to the Capital Markets” Accounting Research Workshop, Eastern Illinois University, Charleston, IL, October, 31, 2008, *Discipline Based*
- “The Value Relevance of Non-GAAP Performance Metrics to the Capital Markets” Accounting Research Workshop, University of South Florida, Tampa, FL, March 9, 2007, *Discipline Based*
- “Audit Firm Concentration and Competition Effects of Consolidation since 1997,” Accounting Research Workshop, University of South Florida, Tampa, FL, April 14, 2006, *Discipline Based*
- “Audit Firm Concentration and Competition Effects of Consolidation Since 1997” presented by co-author Susan E Cammack, at the Washburn University Faculty Research Seminar, Topeka, KS, November 29, 2005, *Discipline Based*
- “Audit Firm Concentration and Competition Effects of Consolidation Since 1997” presented by co-author Susan E Cammack, at the Central States Accounting Research Workshops, Kansas State University, Manhattan, KS, November 18, 2005, *Discipline Based*
- “Cross-Listing Location and Earnings Properties: Evidence from European Cross-Listed Firms” Accounting Research Workshop, University of South Florida, Tampa, FL, October 29, 2004, *Discipline Based*

OTHER

- “The Impact of Securities Regulation on Earnings Properties and Valuation: An Analysis of European Cross-Listed Firms”, Florida Institute of Certified Public Accountants, Gulf Coast Chapter, University of South Florida-Sarasota, FL, February 3, 2004, *Discipline Based*
- “Regulatory Differences and Earnings Properties: An Analysis of European Stock Exchanges,” research proposal, Ph.D. Project Accounting Doctoral Students Association Annual Conference, Honolulu, HI, August 2, 2003, *Discipline Based*
• “Ex – Ante Cost of Equity Capital Comparisons: International and Domestic Accounting Standards”
  Ph.D. Project Accounting Doctoral Students Association Annual Conference, Atlanta, GA, August
  12, 2001, *Discipline Based*

**COURSES TAUGHT**

<table>
<thead>
<tr>
<th>Course</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Statement Analysis</td>
<td>USF-St. Petersburg (College of Business)</td>
</tr>
<tr>
<td>Principles of Financial Accounting</td>
<td>USF-St. Petersburg, USF Sarasota (College of Business)</td>
</tr>
<tr>
<td>Intermediate Financial Accounting I</td>
<td>USF-St. Petersburg, USF Sarasota (College of Business)</td>
</tr>
<tr>
<td>Intermediate Financial Accounting II</td>
<td>USF- Sarasota (College of Business)</td>
</tr>
<tr>
<td>Intermediate Financial Accounting III</td>
<td>USF-St. Petersburg (College of Business)</td>
</tr>
<tr>
<td>Advanced Financial Accounting IV</td>
<td>USF- Sarasota (College of Business)</td>
</tr>
<tr>
<td>Accounting II</td>
<td>UMC (School of Accountancy)</td>
</tr>
<tr>
<td>Financial Accounting Concepts</td>
<td>UMC (School of Accountancy)</td>
</tr>
<tr>
<td>Elementary Accounting I</td>
<td>UPRM (College of Business)</td>
</tr>
<tr>
<td>Elementary Accounting II</td>
<td>UPRM (College of Business)</td>
</tr>
<tr>
<td>Intermediate Accounting I</td>
<td>UPRM (College of Business)</td>
</tr>
<tr>
<td>Managerial Accounting</td>
<td>UPRM (College of Business)</td>
</tr>
<tr>
<td>Accounting for Engineers</td>
<td>UPRM (College of Engineering)</td>
</tr>
<tr>
<td>Cost Analysis and Control</td>
<td>UPRM (College of Engineering)</td>
</tr>
</tbody>
</table>

**SERVICE-PROFESSIONAL, EDITORIAL, COMMUNITY, UNIVERSITY**

**Academic:**

**Editorial:**

- Reviewer, journal *Forum Empresarial*, October-November 2012
- Grant proposal reviewer for the program “Fund for Institutional Research”, Office of the Dean for Graduate Studies and Research, University of Puerto Rico-Rio Piedras, March 2010
- Grant proposal reviewer for the program “Fund for Institutional Research”, Office of the Dean for Graduate Studies and Research, University of Puerto Rico-Rio Piedras, March-April 2008
- Member, International Advisory Board of the *Forum Empresarial*, professional journal published by the College of Business Administration at the University of Puerto Rico-Rio Piedras, January 2007-Present

**At Academic Conferences:**

- Moderator, Accounting Education and Case Studies session, American Accounting Association International Accounting Section Mid-Year Meeting, San Antonio, TX, February 22, 2014
- Co-Chair, 2014 American Accounting Association Diversity Section Meeting, November 2013-Present
- Manuscript Reviewer for the 2013 American Accounting Association Diversity Section Midyear Conference, December 7, 2012
- Co-Chair for the 2013 American Accounting Association Diversity Section Meeting in Atlanta, GA,
November 2012-November 2013
• Manuscript Reviewer for the 2012 American Accounting Association International Accounting Section Midyear Conference, November 18, 2011
• Discussant “Conservatism and Shareholder Protection: One Effect or Two in the Explanation of Differential Value Relevance of Earnings across Countries” by H. He, K. Teitel and W.D. Brown, 12th American Accounting Association International Accounting Section Midyear Conference, Los Angeles, CA, January 14, 2006
• Discussant “Accounting Based Regulation and Protection of Minority Shareholders” by J. Wang, 2005 American Accounting Association Annual Meeting, San Francisco, CA, August 9, 2005
• Manuscript Reviewer, 2007, 2006 and 2005 American Accounting Association International Accounting Section Midyear Conferences
• Panelist, “Increasing the Success of Minority Faculty,” 2006 American Accounting Association Diversity Section Meeting, Atlanta, GA, October 14, 2006
• Panelist, “Career Mobility,” Ph.D. Project Accounting Doctoral Students Association Annual Conference, San Francisco, CA, August 5, 2005
• Moderator: 1) Orientation for all Doctoral Students Concurrent Session—“Emerging Students Strategies”; 2) Cutting Edge Research Concurrent Session—“International Accounting”, Ph.D. Project Accounting Doctoral Students Association Annual Conference, San Antonio, TX, August 12, 2002
• Panelist, Orientation Session for New Doctoral Students—“New Students Strategies”, Ph.D. Project Accounting Doctoral Students Association Annual Conference, Atlanta, GA, August 10, 2001
• Moderator, Teaching Effectiveness Session “Effective Teaching Strategies”, Ph.D. Project Accounting Doctoral Students Association Annual Conference, Atlanta, GA, August 10, 2001

At Professional Organizations:
• Treasurer, American Accounting Association Diversity Section, August 6, 2014-Present

At University of South Florida:
• Member, Chancellor’s Advisory Committee on Issues of Diversity and Inclusive Community (CADIC), University of South Florida, St. Petersburg, FL, fall 2013-Present
• Member, Faculty Development Committee, St. Petersburg, FL, fall 2011-Present
• Member, School of Hotel and Restaurant Management Search Committee, Sarasota, FL, fall 2009
• Member, Faculty Executive Committee, College of Business, Sarasota, FL, 2007-2008
• Member, Academic Learning Compacts (ALC) Team for Intermediate I, School of Accountancy, Tampa, FL, 2005-2009
• Member, Financial Accounting Quality Improvement (QIP) Team, School of Accountancy, Tampa, FL, 2004-2009
• Member, Marketing Search Committees, College of Business, Sarasota, FL, fall 2009, summer and fall of 2006; spring and fall of 2005
• Member, MBA Program Clarity of Product Sub-Committee, College of Business, Sarasota, FL, fall 2005
• Member, Strategic Planning Group, College of Business, Sarasota, FL, spring 2006 and fall 2005
• Attendance to the School of Accountancy Faculty Council Dinners, spring 2009, 2007 and 2005

At University of Puerto Rico-Mayagüez:
• Member, Master’s Thesis Committee, Mr. Johnny Romero, aided in the design of an Activity Based Costing system for Hanes Menswear-Ponce, Industrial Engineering Department, Mayagüez, PR, 1997-1998
• Member, Library Resources Committee, College of Business Administration, Mayagüez, P.R 1996-1999 (Chair 1997-1999)

Non-Academic:

• Judge, Meeting of Judges for the Economic Development Council/Manatee Chamber of Commerce Industry of the Year Awards, Manatee Chamber of Commerce, Bradenton, F, November 2004
• Volunteer, Parents & Teachers Association, Immaculate Conception Academy-High School, Mayagüez, PR, 1997-1999
• Volunteer, Parish Council, El Buen Pastor Parish, Mayagüez, PR, 1988-1999
• Volunteer, "Liga de Baloncesto Infantil Jaime Frontera," (Infant/Youth Basketball League), Mayagüez, PR, 1993-1999

PROFESSIONAL SOCIETIES/ASSOCIATIONS

American Accounting Association (AAA)
  Member of: Auditing, Diversity, Financial Accounting and Reporting, and International Accounting Sections
Beta Gamma Sigma
Florida Institute of CPAs (FICPA)
Institute of Management Accountants (IMA)
International Association for Accounting Education and research (IAAER)
Licensed (active) C.P.A. Puerto Rico (3041) and Florida (38957)
Ph.D. Project Accounting Doctoral Students Association (ADSA)
Puerto Rico State Society of CPAs

AWARDS

Service Award, American Accounting Association Diversity Section, August 6, 2014
Excellence in Teaching Award, National Society of Leadership and Success, Sigma Alpha Pi, October 2009
AAA International Accounting Section Doctoral/New Faculty Consortium Fellow, January 2006
Beta Gamma Sigma, May 2005
AAA New Faculty Consortium Fellow, February 2005
AAA Doctoral Consortium Fellow, June 2001
AICPA Minority Doctoral Fellowships, 1999-2002
KPMG Foundation Scholar, 1999-2003
Nominated as Outstanding Professor by member of Kappa Alpha Theta, November 2002
Graduate Scholarship, UM-Columbia, 1999-2002
Selected as Ph.D. Project Conference Participant, November 1998
Medal of the Department of Economics, UPR-Mayagüez, spring 1977
Honor Certificates/Dean’s List, 1975-77.

FACULTY DEVELOPMENT

Conferences:
• American Accounting Association Annual Meeting, Atlanta, GA, August 3-6, 2014
• American Accounting Association Southeast Regional Meeting, St. Petersburg, FL, March 4-5, 2014
• American Accounting Association International Accounting Section Mid-Year Meeting, San Antonio, TX, February 21-22, 2014
• American Accounting Association 2013 Diversity Section Meeting, Atlanta, GA, November 1-3, 2013
• American Accounting Association Annual Meeting, Anaheim, CA, August 3-7, 2013
• American Accounting Association International Accounting Section Mid-Year Meeting, Savannah, GA, February 22-23, 2013
• American Accounting Association 2012 Diversity Section Meeting, Atlanta, GA, November 2-4, 2012
• American Accounting Association Annual Meeting, Washington, DC, August 4-8, 2012
• American Accounting Association International Accounting Section Mid-Year Meeting, Phoenix, AZ, February 24-25, 2012
• American Accounting Association 2011 Diversity Section Meeting, Fort Lauderdale, FL, November 4-6, 2011
• American Accounting Association Annual Meeting, Denver, CO, August 5-10, 2011
• American Accounting Association Annual Meeting, San Francisco, CA, July 31-August 4, 2010
• American Accounting Association Annual Meeting, New York, NY, August 1-5, 2009
• American Accounting Association International Accounting Section Mid-Year Meeting, St. Pete Beach, FL, February 13-14, 2009
• American Accounting Association Annual Meeting, Anaheim, CA, August 3-6, 2008
• American Accounting Association Annual Meeting, Chicago, IL, August 5-8, 2007
• American Accounting Association Southeast Regional Meeting, Atlanta, GA, May 4-5, 2007
• American Accounting Association International Accounting Section Mid-Year Meeting, Charleston, SC, February 2-3, 2007
• American Accounting Association Annual Meeting, Chicago, I, August 5-8, 2007
• American Accounting Association 2006 Diversity Section Meeting, Atlanta, GA, October 13-14, 2006
• Deloitte/Federation of Schools of Accountancy 4th Annual Faculty Consortium, Chicago, IL, May 18-19, 2006
• American Accounting Association International Accounting Section Mid-Year Meeting, Los Angeles, CA, January 12-14, 2006
• American Accounting Association International Accounting Section 2nd Annual Doctoral/New
Faculty Consortium, Los Angeles, CA, January 12, 2006

- The PhD Project Accounting Doctoral Students Association Conference, San Francisco, CA, August 5-7, 2005
- American Accounting Association Annual Meeting, Orlando, FL, August 9-11, 2004
- The PhD Project Accounting Doctoral Students Association Conference, Orlando, FL, August 5-8, 2004
- American Accounting Association Annual Meeting, Honolulu, HI, August 3-6, 2003.
- The PhD Project Accounting Doctoral Students Association Conference, Honolulu, HI, August 1-3, 2003
- American Accounting Association 43rd Annual Midwest Regional Meeting, St. Louis, MO, April 10-13, 2003
- American Accounting Association Annual Meeting, San Antonio, TX, August 14-18, 2002
- The PhD Project Accounting Doctoral Students Association Conference, San Antonio, TX, August 12-14, 2002
- American Accounting Association International Accounting Section Mid-Year Meeting, Ft. Lauderdale, FL, January 11-12, 2002
- The PhD Project Accounting Doctoral Students Association Conference, Atlanta, GA, August 10-12, 2001
- American Accounting Association Midwest Regional Meeting, St. Louis, MO, April 5-7, 2001
- The PhD Project Accounting Doctoral Students Association Conference, Philadelphia, PA, August 11-13, 2000
- American Accounting Association Annual Meeting, San Diego, CA, August 15-18, 1999
- The PhD Project Accounting Doctoral Students Association Conference, San Diego, CA, August 13-15, 1999

Research Workshops/Seminars:
- “Insights from PCAOB on Academic Research”, Virtual workshop sponsored by Ernst & Young, April 20, 2012.
- “Special Grants Workshop with NSF Economics Program Director”, University of South Florida-Tampa, June 24, 2004.
- “NSF Proposal Writing from an NSF Perspective: What ‘Sells’ and How to Sell What You Want to Do”, University of South Florida-Tampa, July 14, 2004

Teaching Workshops/Seminars:
- “Canvas Transition Training”, University of South Florida-St. Petersburg, November 14, 2012
- “Canvas Migration Training”, University of South Florida-St. Petersburg, October 10, 2012
- “2012 Audit Educator’s Bootcamp” American Accounting Association Auditing Section, Ernst & Young Chicago, IL, June 19-21, 2012.
- “Teaching IFRS,” Continued Professional Education course at the American Accounting Association International Accounting Section Mid-Year Meeting, Tampa, FL, February 28, 2011
- “Annual Faculty Welcome Seminar”, Selby Auditorium, University of South Florida-Sarasota, August 21, 2009
- “IFRS Teaching and Research,” Continued Professional Education course at the American
Accounting Association Annual Meeting, New York, NY, August 1, 2009
- “KPMG Faculty Forum Webcast: IFRS U.S. Adoption and the Impact on Academia”, March 26, 2008
- “Revenue Recognition: A Teaching Workshop,” Continued Professional Education course at the American Accounting Association Annual Meeting, Chicago, IL, August 4, 2007
- “Writing Case Studies”, Center for 21st Teaching Excellence workshop, University of South Florida-Tampa, September 20, 2006
- “Teaching Cases”, University of South Florida-Sarasota, September 28, 2006
- “New Classroom Technology Demonstration”, University of South Florida-Sarasota, April 13, 2006
- “New faculty Orientation”, Center for 21st Teaching Excellence, University of South Florida-Tampa, August 2004
- “The Failure of High Stakes Testing Policies to Improve Student Learning or Increase Equity” Department of Sociology UM-Columbia March 7, 2002
- 2001 Annual Faculty Summer Seminar, AICPA, Raleigh, NC, May 31-June 2, 2001
- “Bringing Relevance to the Classroom,” UM-Columbia, MO, April 13, 2001
- “Graduate Student Teachers and Their Faculty Mentors: Recommendations for Developing Tomorrow’s Professor,” UM-Columbia, November 9, 2000
- 2000 Annual Faculty Summer Seminar, AICPA, Greensboro, NC, June 1-3, 2000
- “Preparation of Research Proposals”, Center for Professional Enrichment, UPRM, March 5, 1998
- “Importance of the Syllabus”, Center for Professional Enrichment, UPRM, December 1997
- “Introduction to Assessment Techniques”, Center for Professional Enrichment, UPRM, November 6, 1997
- “Total Quality Management in Teaching”, Center for Professional Enrichment, UPRM, October 9, 1997
- “Curriculum for Strengthening College Teaching of New Professors”, U.P.R. Mayagüez, August 6-9, 1996

**Accounting Professional Workshops/Seminars:**
- “FASB/IASB Update-Part I” Continued Professional Education course at the American Accounting Association Annual Meeting, Anaheim, CA, August 4, 2013
- “The ABCs of Florida Ethics”, University of South Florida-St. Petersburg, FL, May 10, 2013
- “Overview of the FASB/IASB Convergence Projects”, Continued Professional Education course at the American Accounting Association International Accounting Section Mid-Year Meeting, Savannah, GA, February 22, 2013
- “How the Games Begin-Detecting Financial Statement Fraud”, Continued Professional Education course at the American Accounting Association Annual Meeting, Denver, CO, August 6, 2011
- “Ethics: Protecting the Integrity of Florida CPAs”, Continued Professional Education course sponsored by the Florida Institute of CPAs, Webcast, January, 21, 2011
- “Understanding IFRS-USGAAP Differences”, Continued Professional Education course at the American Accounting Association Annual Meeting, San Francisco, CA, July 31, 2010
- “KPMG IFRS Institute Webcast: Provisions and Contingent Liabilities: Recognition and Disclosures (IAS 37 and FAS 5 Updates).”, February 11, 2010
- “Protecting the Integrity of Florida CPAs”, Continued Professional Education course sponsored by the Florida Institute of CPAs, Tampa, FL, January, 16, 2009

M.T. Cabán-García
• “Accounting for Business Combinations”, Continued Professional Education course at the American Accounting Association Annual Meeting, Anaheim, CA, August 3, 2008
• “Fair Value Accounting: The Time is Now”, Continued Professional Education course at the American Accounting Association Annual Meeting, Washington, DC, August 5, 2006
• “Ethics and the Accounting Profession”, Richard M. Orin Ethics Symposium, School of Accountancy, University of Missouri-Columbia, May 2, 2003
• “Policy Relevant Research in International Accounting”, Continued Professional Education course at the American Accounting Association Annual Meeting, Philadelphia, PA, August 13, 2000
• “Economic Consequences of Accounting Standards in the U.S. and at an International Level”, UPRM, Feb. 13, 1998
• “How to Manage Puerto Rico Treasury Department Administrative Investigations”, PR State Society of CPAs, Mayagüez, PR, February 6, 1998
• “Special Partnerships and Corporations of Individuals under Puerto Rico Internal Revenue Code”, PR State Society of CPAs, Mayagüez, PR, February 6, 1998
• “Amendments to Puerto Rico Tax Legislation”, PR State Society of CPAs, Mayagüez, PR, January 16, 1998
• “Alternatives for Improvement of Business Operations”, PR State Society of CPAs, Mayagüez, PR, June 26, 1997
• “P. R. Municipal Taxes” (Patentes), PR State Society of CPAs, Aguadilla, PR, March 14, 1997
• “Procedures and Defenses in Administrative Reviews by the Treasury Department of PR”, PR State Society of CPAs, Mayagüez, P.R, February 7, 1997
• “Accounting and Financial Reporting of Personal Financial Statements”, PR State Society of CPAs, Mayagüez, PR, October 16, 1996
• “Property and Casualty Insurance and Bond for Construction Companies”, PR State Society of CPAs, Mayagüez, P.R, September 18, 1996
• “Form 1040 PR and Social Security Benefits”, PR State Society of CPAs, Mayagüez, PR, August 23, 1996
• “Financial and Tax Planning”, PR State Society of CPAs, Mayagüez, PR, February 28, 1996
• “1994 PR Tax Reform”, PR State Society of CPAs, Mayagüez, PR, December 12, 1994
• “Business Valuation”, PR State Society of CPAs, Mayagüez, PR, October 28, 1994
• “Labor Legislation and Employees Rights”, PR State Society of CPAs, Mayagüez, PR, November 9, 1993
• “Personal Financial Planning”, PR State Society of CPAs, Mayagüez, PR, May 21, 1993
• “Review on PR Income Taxes”, PR State Society of CPAs, Ponce, PR, February 26, 1993
• “Documentation in Audit Working Papers”, PR State Society of CPAs, Ponce, PR, December 11, 1992
• “CPA Professional Rulings and Procedures”, PR State Society of CPAs, Hato Rey, PR, September 16, 1992

Other:
• “2013-2014 Teaching &Promotion Workshop, STG 114, University of South Florida-St. Petersburg, April 12, 2013
• “Faculty Tenure and Promotion Workshop”, Selby Auditorium, University of South Florida-Sarasota, September 18, 2009
• “Tenure and Promotion”, The Provost’s Office, University of South Florida, November 19, 2004
• WRDS Demonstration/Training Seminar, College of Business, University of Missouri-Columbia, May 9, 2003
• Bloomberg Tutorial, College of Business, University of Missouri-Columbia, May 6, 2003
• “Basic Course in Lotus 1-2-3”, U.P.R. Mayagüez, fall 1993
JAMES A. FELLOWS, Ph.D, CPA
August 2014

UNIVERSITY ADDRESS

College of Business
University of South Florida St.Petersburg
140 Seventh Avenue South
St.Petersburg, Florida 33701
Phone: (727) 873-4587
Fax: (727) 873-4192
E-mail: fellows@mail.usf.edu

HOME ADDRESS

1239 45th Avenue North
St.Petersburg, Florida 33703-4405

CURRENT POSITION

Professor of Accounting
College of Business Administration
The University of South Florida St.Petersburg

MILITARY EXPERIENCE

Highest Rank Held: Staff Sergeant

EDUCATION

Ph.D, Louisiana State University, 1977. Major: Economics
Primary Fields: Public Finance; Monetary Policy; Statistical Methods
M.S., Florida International University, 1981. Major: Accounting
B.S., University of Tampa, 1979. Major: Accounting
B.A., University of Miami, 1968. Major: History

PROFESSIONAL CERTIFICATION

Certified Public Accountant, State of Florida

PRIMARY TEACHING AREA

Taxation

SECONDARY TEACHING AREA

Business Economics
MAJOR PROFESSIONAL EXPERIENCE

Program Coordinator, College of Business, USF-St.Petersburg;  
August, 1993 - August 1998
Professor, University of South Florida; since August 1991
Associate Professor, University of South Florida;  
August, 1985 - August, 1991
Assistant Professor; University of South Florida;  
August, 1982 - August, 1985
Tax Specialist; Taylor, Edenfield, Gilliam and Wiltshire,  
Certified Public Accountants, Fort Myers, Florida; May, 1980 - August, 1982
Assistant Professor of Economics; University of Tampa,  
August, 1976 to May, 1980

PROFESSIONAL MEMBERSHIPS

Florida Institute of Certified Public Accountants (FICPA)
Beta Gamma Sigma Academic Honorary
American Association of University Professors

PROFESSIONAL HONORS

Bank of America Professor, USF St. Petersburg, 2009-2011
Recipient of the 2005 Florida Institute of CPAs Outstanding Accounting Educator Award
Visiting Scholar, University of Brighton (UK), March, 1999
Visiting Scholar, University of Paris, March, 1998
Florida Progress Endowed Chair in Business Administration,  
University of South Florida-St.Petersburg, August, 1995 - August, 1998
Recipient of 1994 and 1997 Teaching Award (TIP) as Outstanding Professor, University of  
South Florida-St.Petersburg
Recipient of the 1995 annual Max Block Award, presented by the New York State Society of  
CPAs for *A Conceptual Analysis of the Flat Tax*, voted the best article in the *The CPA Journal*  
during 1995.
Recipient of the 1994 annual Max Block Award, presented by the New York State Society of  
CPAs for *Consumption Taxes: A View of Future Tax Reform in America*, voted the best article in  
the *The CPA Journal* during 1994.

EDITORIAL BOARD MEMBERSHIPS

Real Estate Law Journal: Member of Board of Contributors

PUBLISHED BOOKS

The Taxation of Sole Proprietors, 1996-7 editions  
Publisher: Unicorn Research Corporation. (Sole Author)

Publisher: Unicorn Research Corporation. (Sole Author)

Federal Taxation Series1995-8 Editions:  
(Contributing Author): Publisher: Dame Publications, Inc.
PUBLISHED JOURNAL ARTICLES – REFEREED:

All publications listed in this section were unsolicited manuscripts subject to a peer review process (refereed). AACSB designations shown in bold for all articles starting in Summer 2009.


Tax Law and National Health Care: An Analysis of the New Medicare Tax on Investment Earnings, FRANKLIN BUSINESS AND LAW JOURNAL, Volume 2013, Issue 2 (Summer 2013), pp. 149-158. AIS. Unranked Peer-Reviewed Journal


Mortgage Fraud: Current Trends and Issues, co-authored with Nicole Forbes Stowell and Katherine Barker Cagwin, REAL ESTATE ISSUES, Volume 37, Numbers 2 and 3 (joint issue), Fall 2012, pp. 42-50. AIS. Unranked Peer Review Journal


HSN, Inc.: Weathering the Retail Storm, co-authored with Alexander Assouad and William T. Jackson, JOURNAL OF THE INTERNATIONAL ACADEMY FOR CASE STUDIES, Volume 17, Number 1, Spring 2011, pp. 121-130. [The instructor notes were published in the same journal, Volume 17, Number 2, Summer 2011, pp. 105-119.] AIS. C-level journal ranking


Case Study: 1031 Exchanges –The Promise and the Pitfalls, co-authored with Wesley J. Linkovich, Vicki M. Linkovich, and John F. Jewell, REAL ESTATE REVIEW, Volume 38, Number 2, Summer 2009, pp. 23-38. AIS. C-level journal ranking
PUBLISHED JOURNAL ARTICLES: NON-REFEREED: NON-PEER REVIEWED

The following were all invited articles and not subject to a peer-review process. All articles listed in this section were sole-authored, in my role as a member of the Board of Contributing Editors for the Real Estate Law Journal. All the articles listed here will be AIS. Although the articles are not peer-reviewed the Real Estate Law Journal is ranked as an A-/B+ journal by the Washington and Lee Law Review Journal Rankings.

A Novel Case from the Home and Hearth: Sale of an Equity Interest and a Casualty Loss, REAL ESTATE LAW JOURNAL, Volume 43, Number 1, Summer 2014, pp. 56-63.


Rental Losses and the Real Estate Professional, REAL ESTATE LAW JOURNAL, Volume 42, Number 3, Winter 2013, pp. 373-383.

Property Transactions and Related Parties: Current Developments from the Tax Court, Volume 42, Number 2, Fall 2013, pp. 229-239.

Real Estate Investments and the Additional Medicare Tax, REAL ESTATE LAW JOURNAL, Volume 42, Number 1, Summer 2013, pp. 92-104.

Something Old and Something New: Recent Decisions by the Tax Court Confirm Earlier Precedents, REAL ESTATE LAW JOURNAL, Volume 41, Number 4, Spring 2013, pp. 499-508.


Rental Property as Personal Use or Investment Property: Recent Tax Court Decisions, REAL ESTATE LAW JOURNAL, Volume 41, Number 2, Fall 2012, pp. 198-209.

Tax Consequences from Foreclosures and Debt Modifications, REAL ESTATE LAW JOURNAL, Volume 41, Number 1, Summer 2012, pp. 87-99.

Tax Consequences from Property Sales Revisited, REAL ESTATE LAW JOURNAL, Volume 40, Number 4, Spring 2012, pp. 479-487.

To be a Capital Asset or Not: To Be a Capital Expenditure or Not: That is the Question, REAL ESTATE LAW JOURNAL, Volume 40, Number 3, Winter 2011, pp. 399-408.

Property Transfers Pursuant to Divorce and Separation, REAL ESTATE LAW JOURNAL, Volume 40, Number 2, Fall 2011, pp. 218-228.

Sales and Donations of a Personal Residence, REAL ESTATE LAW JOURNAL, Volume 40, Number 1, Summer 2011, pp. 80-89.
Transfers of Property: Recent Decisions from the Tax Court, REAL ESTATE LAW JOURNAL, Volume 39, Number 4, Spring 2011, pp. 507-17.


Recent Decisions from the Tax Court: Passive Losses and Casualty Losses Revisited, REAL ESTATE LAW JOURNAL, Fall 2010, Volume 39, Number 2, pp. 181-191.

Bargain Sales of Property to Tax-Exempt Organizations: A Novel Case from the Tax Court, REAL ESTATE LAW JOURNAL, Summer 2010, Volume 39, Number 1, pp. 89-99.


Casualty Losses from Real Estate Troubles: Recent Vintage from the Tax Court, REAL ESTATE LAW JOURNAL, Fall 2009, Volume 38, Number 2, pp. 203-213.

Real Estate Partnerships and Passive Losses Redux, REAL ESTATE LAW JOURNAL, Summer 2009, Volume 38, Number 1, pp. 75-86.
Academic Experience

**Director, Program of Accountancy, 2009 – Present**
University of South Florida, St. Petersburg
Member of College Leadership Team
Achieved successful 5th year Maintenance of Accreditation (AACSB) in 2013

**Instructor, 2003 – Present**
University of South Florida, St. Petersburg

Courses Taught:
- Law & Business I & II
- Law & the Accountant (Graduate)
- MBA Program: Ethical, Social & Legal Environments of Business (Graduate)
- Real Estate Taxation (Graduate)
- Advanced Corporate Taxation (Graduate)
- Forensic Accounting (Graduate)
- Regulatory & Reporting Environments of Business (Graduate)
- Forensic Accounting (Graduate)

**Instructor, 2001 – 2003**
University of South Florida

**Visiting Professor, Fall 2000**
University of South Florida

**Adjunct Professor 1993-1995, 1999-2001**
Stetson University College of Law 1999-2001

Courses Taught:
- Federal Taxation of Gifts, Trusts & Estates
- Federal Taxation I
- Corporate & Partnership Taxation

University of South Florida 1993-1995

Courses Taught:
- Taxation of Business Entities
- Partnerships, Corporations, Trusts & Estates

Professional Experience

**Attorney at Law (State of Florida) 1992 - Present**

Certified Public Accountant (Florida) 1988 - Present

KPMG Peat Marwick, CPAs (St. Petersburg, FL) 1992

Key Practice Areas/functions: Multistate tax research and compliance for national, publicly traded clients. Federal and state research.

Ernst & Young, CPAs (St. Petersburg) 1986-1989

Key Practice Areas: Federal Taxation matters, IRS representation, State compliance, Securities & Exchange Commission Compliance, Consolidated federal returns for subsidiary and multistate clients

Education

LL.M, University of Florida, School of Law (Taxation), Research Fellow

Juris Doctor, Stetson University, College of Law (J.D.); Stetson Law Review (Editorial Board)

Master of Accounting, University of South Florida, School of Accounting (MAcc.) (Taxation Track)

Bachelor of Science, University of South Florida, School of Accounting (B.S.)

Research Interests

Federal Taxation policy
Ad valorem tax fairness
State & Local Government Issues in Taxation
Constitutional Law
Corporate and Pass-through entity law
Corporate & Entity Governance
Real Estate Trusts & Probate Law

Service to USF/USF St. Petersburg

University Wide & College Committees

Chair, University Faculty & Staff Campaign 2012-2013
Chair, COB Web Design committee, 2013-2014

Founding Director, Green Energy Living Systems, Inc. (a 501(c)(3) organization), 2012-Present

Corporate Counsel/Legal advisor to Association for Small Business & Entrepreneurship, Inc. (a not for profit organization), 2013-Present
Newsletter Committee, Fall 2009 – Present

Ad hoc – College Event Photographer, event web publisher 2000-Present

Chair, Social Responsibility & Corporate Reporting, Spring 2010

AACS, AoL Committee, Spring 2010

Faculty Development Committee, Fall 2008-Spring 2009

Business Law Search Committee, Fall 2008-09

Online Course Subcommittee, Fall 2008-09

Student Judicial Affairs, Hearing Officer
Fall 2006-Fall 2007

Academic Conduct and Awards Committee, Spring 2004 – Spring 2006

Founded Bayboro Education Foundation
Chair of Board of Trustees

Task Force: Faculty Roles & Rewards, Fall 2002 – Summer 2003

Arbizi, (College of Business collaboration with community artists, Fall 2004 – Spring 2005).

Various Search Committees

POD Steering Committee (Corporate Reporting and Social Responsibility)

Developed Graphics & Logos and Various Brochures for USFSP MBA Program, College of Business and POD for Corporate Reporting & Social Responsibility
Peer Reviewed Publications (Journal Articles)

Real Estate as a Capital Asset or Inventory: The Judicial Debate Revisited, Journal of Taxation of Investments  
Co-authored with James A. Fellows & Michael A. Yuhas  
Winter, 2010

1031 Exchange Pitfalls  
Co-authored with James A. Fellows, Wes and Vicki Linkovich. Accepted for publication: Journal of Real Estate Summer, 2009


WORKING THROUGH THE MAZE OF RECOGNIZED GAIN FROM PARTNERSHIP DISTRIBUTIONS OF CONTRIBUTED PROPERTY: CODE SECTIONS 704(C)(1)(B) AND 737(A) REVISITED, Accepted for Publication, Journal of Passthrough Entities  
Co-authored with James A. Fellows & Michael A. Yuhas  
2008

Passive Activity Losses: Learning to Live with the Self-Rental Rule, Journal of Taxation  
Co-authored with James A. Fellows & Michael A. Yuhas  
January 2008

What Is 'Other Property or Money' In a Like-Kind Exchange?  
Accepted for Publication in Real Estate Law Journal  
Co-authored with James A. Fellows & Michael A. Yuhas  
2007

Start-Up Losses For The S Corporation: Income Tax Consequences To The Shareholders  

S Corporations: Profits or Payday?  
Journal of Accountancy, September 2007  
Co-authored with James A. Fellows  
PUBLISHED

Losing the Public's Trust Again: Third Party Service Providers and "Disclosure"  
CPA Journal, September 2006  
Co-authored with Richard G. Brody, University of South Florida St. Petersburg; John M. Coulter, Western New England
PUBLISHED

S Corporations and Salary Payments to Shareholders
CPA Journal, May 2006
Co-authored with James A. Fellows
PUBLISHED

Corporations, Shareholders and the Self-Rental Rule for Passive Losses*
TAXES, August 2005
Co-authored with James A. Fellows
PUBLISHED

Editor


Publications in Progress


Real Estate Taxation & the LLC. With Carol A. Vance, JD, CPA

Taxation article on deferred interest.

Taxation article: Estate Planning Fraud, working paper with Nikki Stowell and Carl Pacini.

Taxation Article: Tax Loopholes with James A. Fellows

Book Review


Television/Media Coverage

Flat Taxes: Overview. Tampa Bay 10 (WTSP)
October 25, 2011 (News Show)

Analysis of H.B. 3035 Tampa Bay 8 (WFLA)
December 14, 2011

Creative Works

Over 13,500 photographs, works of art (paintings, sculpture, graphic designs and mosaics). Works have been published on numerous art websites, wine bottles, posters and other media.

Recently Published photography in Pacific Paddler
Presentations

Panel Speaker, 2013 Joint Meeting of the Forensic and Investigative Accounting and Public Interest Sections and Doctoral/New Scholar Consortium – Topic: Computer Forensics

Keynote Speaker, ACUHO-I (Association of College and University Housing Officers – International) Conference, June 27, 2011; USF St. Petersburg Host Institution.


“The importance of AACSB accreditation in higher accounting education” – Gregory Sharer & Stuart CPE Conference, June, 2012, St. Petersburg Florida

“ABC’s of Ethics” – CPE Presentation covering the Florida Administrative Code as it relates to CPA regulation. May 2014.

“ABC’s of Ethics” – CPE Presentation covering the Florida Administrative Code as it relates to CPA regulation. May 2013.

“Healthcare Law Update” – Gregory Sharer & Stuart CPE Conference, June 8, 2011, St. Petersburg Florida

“ABC’s of Ethics” – CPE Presentation covering the Florida Administrative Code as it relates to CPA regulation. May 2013.

“ABC’s of Ethics” – CPE Presentation covering the Florida Administrative Code as it relates to CPA regulation. May 2012.

“ABC’s of Ethics” – CPE Presentation covering the Florida Administrative Code as it relates to CPA regulation. May 2011.

“ABC’s of Ethics” – CPE Presentation covering the Florida Administrative Code as it relates to CPA regulation. May 2010.

“Impact of Arts on the Pinellas Economy” – Moderator,
October 2010.


Condo & Real Estate Development, Presented to FICPA, Suncoast Chapter, February 17, 2005.

Understanding Legal Ethics: Presented March 3, 2003, USF St. Petersburg

Cultural Institutions Management (USF CENTER) June 2002
Presented: Financial Management & Accounting

Students as Customers: Presented January 23, 2002 to The Program for Ethics in Education and Community (PEEC) at the University of South Florida St. Petersburg

Other

Interests/Hobbies: Running, Cycling, Art, Fine Art Photography, Travel, Culinary Arts, Boating, SCUBA diving, Architecture, aviation.

Personal: Married, two children

Professional & Honor Society Memberships:
Tax and Real Property, Probate & Trust sections of The Florida Bar
Tampa Bay Realtors
American Bar Association
Florida Institute of Certified Public Accountants
International Council of Shopping Centers
Beta Gamma Sigma (Business Honor Society)

Corporate Governance: Member, Jewell Roman LLC, Founded Jewell Consulting Group, Inc., Former Director KLG Zeckhauser St. Eve & Don, Inc.
Member Atlas Southeast, LLC

Professional Licenses Held:
Attorney at Law (Florida Bar No. 946771), Florida CPA (AC0020950), Florida Real Estate Broker (BK618871)
Community & Charitable:

Board of Directors, Caribbean Voyaging Society, Inc. Founding Director 501(c)(3) organization. 2007-2008.

Board of Directors, FICPA, Suncoast. 2005 (board member).


Awarded Neighborly Neighbor of the year award from the City of St. Petersburg, March 4, 2000.

President of Young Lawyers Section Manatee County Bar Association 1994-95.

Co-Founded St. Petersburg Botanic Society, Inc. to preserve Sunken Gardens (Florida’s oldest botanic gardens).


Social Memberships:
St. Petersburg Yacht Club
Grover S. Kearns, Ph.D., CPA, CFE, CITP

Associate Professor
Program of Accountancy
College of Business
University of South Florida
St. Petersburg, FL 33701

(727) 873-4085 (office)
(727) 688-8733 (cell)
(727) 873-4192 (fax)
gkearns@usfsp.edu
http://www.usfsp.edu/gkearns/

EDUCATION

Ph.D. IN BUSINESS ADMINISTRATION
Emphasis in DSIS and MIS
University of Kentucky, Lexington, KY May, 1997

MASTER’S IN BUSINESS ADMINISTRATION
University of Texas, Austin, TX December, 1970

BACHELOR OF BUSINESS ADMINISTRATION
Eastern Kentucky University, Richmond, KY (Accounting) May, 1984
Northern Arizona University, Flagstaff, AZ (Management) May, 1969

ACADEMIC AND BUSINESS EXPERIENCE

UNIVERSITY OF SOUTH FLORIDA; St. Petersburg, FL
August 2006- Present
Associate Professor in Accounting
Courses taught …
- Accounting Information Systems (ACG 3401)
- Computer Forensics for Accountants (ACG 6496)
- Information Technology Audit & Forensic Techniques (ACG 6936)
- Cost Accounting & Control I (ACG 3341)

Assistant Professor in Information Systems
August 2001
- August 2006
Courses taught …
- Management Information Systems (ISM 6021)
- IT Project Management (ISM 6930)
- Management Information Resources (ISM 4300)
- Electronic Commerce (ISM 4480)
- Information Systems in Organizations (ISM 3011)

MOREHEAD STATE UNIVERSITY; Morehead, KY
August 1995
Assistant Professor in Computer Information Systems
Courses taught …

EASTERN KENTUCKY UNIVERSITY; Richmond, KY
August 1998 - July 1999
Visiting Professor in Computer Information Systems

KENTUCKY UTILITIES COMPANY; Lexington, KY
1976-April/1994
Director of Planning and Forecasting

1975
FLORI CORPORATION; Phoenix, AZ
Director of Management Information Systems

1972 - 1975
THE FLOOR STORE, INC.; Flagstaff, AZ
Owner and Manager

1971 - 1973
NORTHERN ARIZONA UNIVERSITY; Flagstaff, AZ
Instructor in College of Business Administration

PUBLICATIONS

Published Journal Articles (Refereed)


Kearns, Grover S. and Albert L. Lederer (Fall, 2000). “The Effect of Strategic Alignment on the Use of IS-Based Resources for Competitive Advantage.” *Journal of Strategic Information Systems* (9), 265-293. AIS


**Published Conference Proceedings (Refereed)**


**Conference Papers and Presentations (Peer Reviewed)**


**Books and Book Chapters**


**Professional Presentations (Non-Refereed)**


“What All Accountants Should Know about IT Forensics.” *Florida Society of Certified Public Accountants*, September, 2008, Tampa, FL.


**Faculty Workshops**


*AAA Forensic & Accounting Section Conference*, March, 2011, New Orleans, LA.


RESEARCH GRANTS, HONORS & AWARDS

2011-2012 Gregory, Sharer & Stuart Term Professor in Forensic Accounting

2010-2011 Gregory, Sharer & Stuart Term Professor in Forensic Accounting

2007 Researcher of the Year Award in College of Business

New Researcher Grant of $7,311 awarded December 9, 2002 by the University of South Florida. The title of the grant project was “A Framework for E-Business Evaluation”.

PROFESSIONAL ORGANIZATIONS & CERTIFICATIONS

American Institute of Certified Public Accountants (CPA)
Florida Institute of Certified Public Accountants
Association of Certified Fraud Examiners (CFE)
Certified Information Technology Professional (CITTP)

ACADEMIC SERVICE 2009-2012

University
Faculty Technology Task Force (Chair, 2012)
Faculty Technology Committee (Chair, 2010/2011)
Committee on Committees (Chair 2009/2010; 2010/2011)
Undergraduate Curriculum Council (Chair, 2008/2009)

College
Undergraduate Curriculum & Assessment Committee (Chair 2010/2011; 2011/2012; 2012/2013)
Strategic Planning Committee (Chair 2011/2012)
Council, (Chair 2009/2010)
Annual Review Committee (2010/2011; 2011/2012)
Tenure and Promotion Committee (2010/2011)

Department
Strategic Planning Committee (2011/2012)
Accounting Undergraduate Assessments Coordinator (2009-2012)

ACADEMIC SERVICE 2005-2008

University
Undergraduate Curriculum Council (Chair 2007/2008)
Strategic Planning Search Sub-Committee (Chair, 2008)
Web Advisory Committee (2004-2006)

**College**
Council (2007/2008)
Web Development Committee Chair (2004-2006)
Ad-Hoc Grievance Committee (2007)
Tenure and Promotion Committee (2007)
Undergraduate Curriculum & Assessments Committee (2004-2008)

**Department**
Accounting Search Committees (2006-2008)
Accounting Undergraduate Assessments Coordinator (2005-2008)
ISDS Search Committees (2002-2004)

**REVIEWER OF PAPERS FOR SCHOLARLY JOURNALS**

Ad hoc reviewer for:
- *IEEE Transactions on Engineering Management*
- *MIS Quarterly*
- *Journal of Management Information Systems*
- *Journal of Global Information Technology Management*
- *Journal of Strategic Information Systems*
- *Decision Sciences Institute Conference*
- *Americas Conference on Information Systems*
- *Electronic Journal of Information Systems*
- *Journal of Digital Information, Security & Law*
Jerry Wenshan Lin, Ph.D.

Home:
1835 Presidential Heights, #806
Colorado Springs, CO 80905
Phone: 719-576-3877
Cell: 719-287-9808 or 218-461-9872
E-Mail: jerrywlin@gmail.com

EDUCATION:

Ph.D. University of North Texas, Denton, Texas. August 1994
Major: Accounting  Minor: Management Science


B.B.A. Tunghai University, Taiwan. Major: International Business

ACADEMIC EXPERIENCE:

Professor of Accounting (with Tenure), Spring 2011 – Present
Colorado State University at Pueblo (CSUP), Pueblo, Colorado

Interim Department Chair & Associate Professor of Accounting (Tenured), Fall 2002
Associate Professor/Assistant Professor (Tenured, Fall 2002), Fall 1999 – Fall 2010
University of Minnesota Duluth (UMD), Duluth, Minnesota

Assistant Professor of Accounting, Fall 1998 – Spring 1999
Hofstra University, Hempstead, New York

Assistant Professor of Accounting, Fall 1995 – Spring 1998
University of Nevada - Las Vegas (UNLV), Las Vegas, Nevada

Assistant Professor/Instructor of Accounting, Fall 1992 – Spring 1995
University of Central Oklahoma (UCO), Edmond, Oklahoma

Visiting Positions:
National Taiwan Normal University (NTNU), Taiwan (Summer 2012).
Chang Gung University (CGU), Taiwan (Summer 2010 & Spring 2009).

Teaching Awards:
“Business Professor of the Year” – Beta Gamma Sigma–UMD Chapter (April 2005).
“Accounting Faculty Member of the Year” – Accounting Club at UMD (April 2001).
“Favorite Faculty” – UMD Women’s Basketball Team (January 2000).
Courses Taught:

Undergraduate: Auditing; Financial Accounting (Advanced, Intermediate and Principles); Fraud Examination/Forensic Accounting; IS/IT Auditing; Managerial Accounting.

Graduate: Financial Statement Analysis; Financial Accounting; Management Accounting; Doctoral Research Seminar (team taught at CGU, Taiwan); EMBA Seminars (CGU, Taiwan and NTNU, Taiwan).

Teaching Interests:

Primary: Auditing; Financial Accounting (all levels); Fraud Examination/Forensic Accounting; Financial Statement Analysis.

Secondary: International Accounting and Auditing; IS/IT Auditing.

Other Teaching Activities:

- Co-Chair, Master’s Thesis of a joint-degree exchange student from Slovenia, 2012.
- Conducted seminars for EMBA classes at CGU, Taiwan (Summer 2010 & Spring 2009) and NTNU, Taiwan (Summer 2012).
- Served on doctoral dissertation committee (CGU, Taiwan), 2009-2010.

RESEARCH AND PUBLICATIONS:

Refereed Publications:
Google Scholar Profile: [http://scholar.google.com/citations?user=ZV1bk7sAAAAJ&hl=en](http://scholar.google.com/citations?user=ZV1bk7sAAAAJ&hl=en)

Journal Rankings are from Journal Quality List by Australian Research Council or Australian Business Deans Council.


Proceedings & Presentations:
Hsiao, D.F., H. Lei, and J.W. Lin. Casino Paradise: A learn-by-research approach in the
study of FASB codification. Accepted for presentation at the AAA 2014 Annual Meeting (August 2014; Atlanta, GA). Type: LP.
Hwang, M.I., T.C. Lin, and J.W. Lin. Organizational factors for successful implementation of information systems: Disentangling the effect of top management support and training. Proceedings of Southern Association for Information Systems Meeting (Atlanta, Georgia; March 2012). Type: DB.

Research in Progress:
The impact of top management team characteristics on the choice of earnings management strategies: Evidence from China. Under revision for resubmission to Accounting Horizon (with B. Qi and G. Tian).
Economic incentives of voluntary disclosure of corporate venturing investments. (with S.J. Lin).
The effects of introducing foreign strategic investors and ownership structure on net interest margins in China’s commercial banks. (with M. Cheng, H. Zhao, and J. Zhang).
The effect of introducing foreign strategic investors on bank prudence: Does one size fit all? (with M. Cheng and H. Zhao).
The effects of the SEC’s Accounting and Auditing Enforcement Releases on the market response to earnings information. (with E.H. Feroz and J.S. Yang).

Research Interests:
Audit Quality, Corporate Governance, and Financial Reporting Quality; Determinants and Consequences of Accounting Disclosures; Internal Controls, and Fraud Detection and Prevention; Meta-Analysis and Data Mining in Accounting and Business; Valuation Relevance of Corporate and Governmental Accounting Information.

SERVICE ACTIVITIES:

External:
• Editor-in-Chief, Accounting and Finance Research, 2013 – present.
• Member of Editorial Advisory Board, Contemporary Management Research (covering all business disciplines), 2009 – present.
• Reviewer, Session chair, and Discussant for various journals and conferences in accounting and business, since 1992.
• External Reviewer of research/scholarly activities for promotion and tenure applications.
• Volunteer periodically in various community organizations and activities.

**Internal:**
• Scholarly Activities Board, CSUP campus-wide, 2011-present.
• Personnel Review Committee, CSUP School of Business, 2011-2013.
• Graduate Curriculum Committee, CSUP School of Business, 2011-2012.
• Educational Policy Committee - Admission Retention and Graduation Subcommittee, UMD, 2007-2009.
• Undergraduate Curriculum Committee, UMD School of Business & Economics, 2004-2010.

**AWARDS, HONORS, AND GRANTS:**

**Awards & Honors:**
• Single Semester Leave with full pay and benefits, UMD, Spring 2009.

**External Grants:**

**Internal Grants:**
• CSU-Pueblo School of Business Summer 2013 Research Grant: $1,500.
• CSU-Pueblo Faculty Development Grant: $1,000 in Fall 2011 & $760 in Fall 2012.
CARL J. PACINI

Business Address: College of Business
University of South Florida-St. Petersburg
140 Seventh Ave South, PNM 107
St. Petersburg, FL 33701
Email: cpacini@mail.usf.edu
239-207-7984

EDUCATION
Ph.D. in Accounting - Florida State University, December, 1997
Support Areas: Risk Management and Insurance and Statistics
Teaching interests: Auditing (including fraud auditing), Forensic Accounting,
International Accounting, and Financial Accounting
Research interests: Auditor liability, forensic accounting, accounting and financial
services regulation, international accounting
Dissertation entitled "An Empirical Analysis of the Insurance Hypothesis of
Auditing, Audit Quality and Auditor Litigation" (Dissertation Chair: William
Hillison)

Law: Juris Doctor Degree, University of Notre Dame, 1979
Masters: MBA with Honors, University of Notre Dame, 1979
Undergraduate: B.A., Economics, Magna Cum Laude, LeMoyne College, Syracuse, NY,
1975

PROFESSIONAL DESIGNATIONS:
Certified Public Accountant (CPA), State of Florida (license valid until 12/15)
Certified in Financial Forensics (CFF), American Institute of CPAs
Certified Financial Services Auditor (CFSA)
Member, The Florida Bar (valid until 6/14)

TEACHING EXPERIENCE
Late 2012 to Present
Associate Professor of Accounting, University of South Florida, St. Petersburg,
Florida. Courses taught: Auditing I (ACG 4632), Auditing II (ACG 4642),
Forensic Accounting (Advanced Fraud Examination)(ACC 6688-Graduate).

AUG. 2010 TO Dec. 2012
Associate Professor of Accounting, Penn State University-Abington, Abington,
472), Auditing I (ACCTG 403W), Intro. to Forensic Accounting (ACCTG
483), Advanced Auditing (ACCTG 431), and Seminar in Accounting (ACCTG
489), and Legal, Social, and Ethical Environment of Management (BA 243).

AUG. 2000-AUG. 2010
Marguerite and Guy Howard Professor, Associate Professor and Assistant
Professor, Florida Gulf Coast University, Ft. Myers, Florida. Courses taught:
(ACG 4632) Auditing and Assurance Services I, (ACG 5655) Auditing II
(graduated), (ACG 4684) Fraud Investigation (co-taught with FBI and IRS agents),
(ACG 4939/6935) Legal and Financial Aspects of Forensic Accounting (co-taught
with FBI agent)(graduate), (ACG 4939/6935) Advanced Fraud Examination (co-
taught with FBI agent)(graduate), (ACG 4939/6935) Forensic Accounting Legal
Issues (co-taught with FBI agent)(graduate), (ACG4939/6935) Tax Fraud(graduate), (FIN 6930) Business Valuation(graduate), (BUL 3130) Legal Environment of Business, (BUL 3320) Business Law I, (BUL 5831) Business Law II (graduate), (RMI 3011/FIN 6930) Risk Management and Insurance, (ACG 6255) International Accounting (graduate).

In 10 years, I taught 13 different courses at FGCU. I developed and designed six of these courses.

New forensic accounting courses developed and taught while at FGCU:

**Introduction to Fraud Investigation** (co-taught with FBI and IRS agents) this course is designed to introduce the student to financial investigations. Subjects covered include the Federal Rules of Evidence, sources of information, tracing money movements through a business, methods of proof, interviewing suspects and witnesses, offshore trusts and other entities, and money laundering. Course projects included an interviewing exercise and a mock embezzlement trial.

**Advanced Fraud Investigation** (co-taught with FBI agent) this course is designed to further the student’s knowledge of conducting fraud investigations, including the use of specific detection techniques. Topics covered include acquiring fraud auditing awareness, an overview of a fraud investigation, various investigative techniques to uncover fraudulent financial reporting and misappropriation of assets, analysis of a suspect’s financial records, background, lifestyle, and financial status, asset tracing, and forfeiture, reporting the results of a fraud investigation, and computer forensics.

**Legal and Financial Aspects of Forensic Accounting** (co-taught with an FBI agent) this course covers various legal and financial aspects of forensic accounting. Topics covered include the Federal Rules of Evidence, business valuation, commercial damages, introduction to the grand jury, the exclusionary rule, the law of arrest, the law of searches, asset tracing and asset forfeiture, computer forensics and cybercrime.

**Business Valuation** this course is designed to provide guidance in the practical application of business valuation principles and methodologies. We lift the shroud surrounding valuation by explaining valuation frameworks and highlighting their use through examples and problems.

**Forensic Accounting Legal Issues**—this course is designed to further the student’s knowledge of the contemporary legal environment faced by forensic accountants. Topics covered include the Federal Rules of Evidence, the Foreign Corrupt Practices Act, the Federal False Claims Act, expert witness testimony, laws that preserve the rights of suspects and witnesses, and laws relating to terrorist financing and money laundering.

**Tax Fraud**—this course is designed to further the student’s knowledge of tax fraud, tax evasion, and the legal environment and process that addresses such offenses. Topics covered include an introduction to criminal tax offenses, related nontax crimes, forfeiture, statutes of limitation, enforcement strategies, policies, and practices, proof issues, and offshore asset/tax schemes/devices.

SEPT. 2003 to present Florida Atlantic University, Ft. Lauderdale, Florida (Adjunct Graduate Instructor) Graduate courses taught online: The Legal Environment of Forensic Accounting, Advanced Fraud Examination, and Introduction to Fraud Examination.

JAN. 2007 to MAY 2010 University of South Florida—St. Pete (Adjunct Graduate Instructor) Courses taught: Fraud Examination II and The Legal Environment of Forensic Accounting (in the MBA program).

SEPT. 1997-AUG. 2000 Georgia Southern University, Statesboro, Georgia (Assistant Professor; Member of Graduate Faculty). Courses taught: Auditing and Assurance Services, Principles of Financial Accounting, Seminar in Auditing (graduate)(Distance Learning), Auditing and Assurance Services Practice (graduate), and International Accounting.

AUG. 1992-AUG. 1997 Florida State University; Tallahassee, Florida (Instructor and Graduate Assistant); Taught Auditing I and II, Advanced Financial Accounting (including team teaching with a senior faculty member), Introductory Financial Accounting, Managerial Accounting and Business Law

APRIL 1995-SEPT. 1997: Nova Southeastern University, Ft. Lauderdale, Florida (Adjunct Graduate Instructor); Taught EDP Auditing, Statistics, and Managerial Accounting at the graduate level.


BUSINESS EXPERIENCE

DEC. 1991-JULY 1992 First Federal of Seminole (Under Conservatorship and Receivership of RTC), Special Assets Manager, Sanford, FL, Short-Term Contract Position which included handling mortgage loan foreclosures and disposal of distressed real estate.

AUG. 1989-SEPT. 1991 Southeast Bank, Vice President/Community Real Estate Banking, Orlando, FL. Responsibilities included review, analysis, underwriting, and closing of commercial and business real estate loans; review of Level I Environmental Site reports and handled work out loans.

OCT. 1984-AUG. 1989 Florida National Bank, Vice President, Real Estate Loan Officer, Orlando, FL. Responsible for review, analysis, and underwriting of residential, industrial, and commercial development and construction loan requests, preparation of loan packages for credit committee presentation, review of loan commitment letters, and managing loan closings.

AUG. 1980-OCT. 1984 Flagship Bank of Orlando, Vice President and Internal Regulatory Compliance Auditor, Orlando, FL. Responsible for auditing the commercial and consumer loan portfolio for compliance with federal and state banking laws and regulations such as the Truth-in-Lending Act, Fair Credit Reporting Act, Home Mortgage Disclosure Act, Usury Laws, etc. Also responsible for checking loan documentation and evaluation of loans for compliance with bank loan policy and credit standards. From March, 1983, to October, 1984, served both as a regulatory compliance auditor and real estate lending officer.

GRANTS


RESEARCH ACTIVITIES

In an article entitled “Prolific Authors of Accounting Literature” by Hasselback, Reinstein, and Schwan (2002)(Advances in Accounting), Dr. Pacini was named a prolific author of accounting literature. The paper examines 40 accounting and related journals for the years 1967-2001 and lists the top 10 researchers for each year (by year of Ph.D. graduation). Dr. Pacini was ranked second for the year 1997. The article uses three factors to rank the top 10 accounting authors for their given doctoral graduation year: the number of articles published in selected journals by each person, the number of articles adjusted for co-authorship, and a combined assessment of the quantity of articles of co-authorship and the quality of the journal publishing the article.

PUBLICATIONS

PEER-REVIEWED

BEFORE ACADEMIC CAREER


GEORGIA SOUTHERN UNIVERSITY (1997-2000)


45-66.


**FLORIDA GULF COAST UNIVERSITY (2000 TO 2010)**


• Pacini, C., A. Greinke, and S. Gunz. 2002. Accountant Liability to Third Parties in


**PENN STATE UNIVERSITY—ABINGTON (2010 TO 2012)**


### UNIVERSITY OF SOUTH FLORIDA-ST. PETERSBURG (2012 to PRESENT)


Research in Progress


### INVITED ARTICLES

**Florida Gulf Coast University (2000 to 2010)**


University of South Florida-St. Petersburg


**PRESENTATIONS (REFEREED)**


• Pacini, C. Audit Quality, the Insurance Hypothesis and Client Firm Market Reaction to Auditor Lawsuits. *American Accounting Association, Southeast Regional Meeting,* (April 1998).

• Pacini, C. Audit Quality, the Insurance Hypothesis and Client Firm Market Reaction to Auditor Lawsuits. *American Accounting Association Auditing Section Mid-Year Meeting,* (January 1999-accepted but not presented)


**FLORIDA GULF COAST UNIVERSITY (2000 TO 2010)**


• Pacini, C. Teaching a Course Entitled >Legal Issues in Forensic Accounting.= *Fraud
and Forensic Accounting Education Conference, Savannah, Georgia (May, 2007).


- Dee, C., W. Hillison, and C. Pacini. No News is Bad News: Market Reaction to Reasons Given for Late Filing of Form 10-K. International Academy of Business and Public Administration Disciplines (January, 2008), and the American Accounting Association, Southeast Regional Meeting (April, 2008).

PENN STATE UNIVERSITY-ABINGTON (2010 to 2012)


UNIVERSITY OF SOUTH FLORIDA-ST. PETERSBURG (2013 TO PRESENT)


(PANEL PRESENTATIONS)


**SERVICE ACTIVITIES**

Georgia Southern University (1997-2000)

Manuscript Reviewer / Editorial Board Member

*Journal of Legal Studies in Business* (reviewer but not editorial board member)

*Research on Accounting Ethics* (reviewer and member of editorial board)

*Advances in Accounting* (reviewer and member of editorial board)

Committee Work

College of Business Graduate Curriculum and Program Committee, 1998-00

College of Business Search Committee, Carter Distinguished Chair of Business Leadership, 1999-00

School of Accountancy, Strategic Planning Committee, 1998-00

Professional Contributions

Continuing Professional Education (CPE) Presentations—Georgia Society of CPAs—Statesboro, Vidalia, Brunswick, and Savannah, Georgia (about 3-4 times per year).

American Accounting Association

Paper Sessions Coordinator, Southeast AAA meeting, April 2000, in Savannah, Ga. (managed the review and acceptance process of 110 manuscripts and coordinated the presentation and scheduling of accepted manuscripts at a 2-day meeting)

Member, Outstanding International Accounting Educator Award Committee, 2000

Manuscript Reviewer, International Accounting Section Mid-Year meeting, 2000

Manuscript Reviewer, Auditing section, National AAA meeting, 1999

Member, American Accounting Association

Member, Southeastern Academy of Legal Studies in Business

Member, The Florida Bar

Member, Georgia Society of CPAs

Member, Institute of Internal Auditors

Awards

Nation’s Bank Faculty Development Award (College of Business), 1998 (awarded to the junior faculty member who shows the greatest promise for contributions in teaching and scholarship)

Ori James Faculty Recognition Award (School of Accountancy), 1998 (awarded to a faculty member (selected by the student members of Beta Alpha Psi) who provided valuable student support during the academic year)

Excellence in Research Award (School of Accountancy), 1999
J. Bernard Keys Award for Research (College of Business), 2000 (awarded by a faculty committee to the faculty member who has demonstrated the most significant research productivity during the prior two academic years)

Professor of the Year Award (School of Accountancy), 2000 (selected by accounting students at Georgia Southern University)

Best Paper Award, Midwest American Accounting Association Meeting, April, 2000 for a paper entitled An Empirical Analysis of the Role of Fraud in Client Firm Market Reaction to Auditor Lawsuits by Dave Sinason and Carl Pacini

Florida Gulf Coast University (2000 to 2010)

Manuscript Reviewer / Editorial Board Member

Assistant Editor, CPCU eJournal, 2005-2006

Research on Professional Responsibility and Ethics in Accounting (reviewer and editorial board member)

Advances in Accounting (reviewer and editorial board member)

Journal of Forensic Accounting (reviewer and editorial board member)

Journal of Forensic Studies in Accounting and Business (reviewer and editorial board member)

American Business Law Journal (reviewer)

International Journal of Electronic Commerce (ad hoc reviewer)

Advances in Accounting Education (reviewer)

Journal of Management Information Systems (ad hoc reviewer)

Journal of Economics and Finance (ad hoc reviewer)

Journal of Information Systems (ad hoc reviewer)

Management Research News (ad hoc reviewer)

Journal of Business Ethics (ad hoc reviewer)

Review of Business (reviewer)

Journal of Forensic and Investigative Accounting (reviewer and editorial board member)

Committee Work

Chairperson and Member, Peer Review Committee, College of Business, 2006-2008

Peer Review Committee, College of Business, 2002-04, 2009-2010

Ad Hoc Peer Review Committee, College of Business, 2004

College of Business Graduate Curriculum Committee, 2004-2006

University Graduate Affairs Committee, 2002-03; 2004-2006

University Institutional Affairs Committee, 2000-02

University Service Advisory Learning Committee, 2000-02

University Faculty Research Award Committee, 2003

University Faculty Research Award Committee, 2004

Chair, Instructional Resources Committee, FGCU College of Business, 2003-04

Member, Search Committee, Department of Criminal Justice, 2001

Member, Search Committee, Department of IS and Decision Science, 2002

Member, Search Committee, Department of Accounting, Finance, and Business Law, 2002-03

Member, Search Committee, Department of Accounting, Finance and Business Law, 2007-08

Fact Finder, University Ombudsman’s Office, Florida Gulf Coast University, 2006 (ad hoc)

Ad Hoc Grade Appeals Committee, College of Business, 2006
Professional Contributions

Continuing Professional Education (CPE) and Other Professional Presentations

October 2000  Accountant Liability: What Every Practitioner Should Know, FGCU/Florida Institute of CPAs (FICPA) Accounting & Tax Conference, Fort Myers

April 2001  Sherlock Holmes and Reflections on Forensic Accounting and Fraud Auditing, Southwest Florida Chapter of the FICPA, Fort Myers

May 2001  Accountant Liability: What Every Practitioner Should Know, FSU/FICPA Accounting & Tax Conference, Tallahassee

Sept. 2001  The Impact of the Fair Credit Reporting Act on Audits & Investigations, Southwest Florida Chapter of the Institute of Internal Auditors, Fort Myers

Oct. 2001  How to Get Your A/R Collected, FGCU/FICPA Accounting & Tax Conference, Fort Myers

Oct. 2001  Sherlock Holmes and Reflections on Forensic Accounting and Fraud Auditing, FGCU/FICPA Accounting & Tax Conference, Fort Myers

March 2002  Sherlock Holmes and Reflections on Forensic Accounting and Fraud Auditing, CPAs-in-Industry Conference, Ft. Lauderdale

March 2002  Sherlock Holmes and Reflections on Forensic Accounting and Fraud Auditing, CPAs-in-Industry Conference, Tampa

May 2002  Fraud Audits Under the Fair Credit Reporting Act, FSU/FICPA Accounting & Tax Conference, Tallahassee

June 2002  Accounting and Assurance Service Engagements: Looking for Signs of Trouble, FGCU Accounting Conference, Fort Myers

June 2002  Accountants = Professional Liability and Other Risk Management Tools, FGCU Accounting Conference, Fort Myers

June 2002  Ethical Responsibilities of Accountants and the Wake of Enron, FGCU Accounting Conference, Fort Myers

Sept. 2002  Ethical Responsibilities of Accountants and the Wake of Enron, Southwest Florida Chapter of the IIA, Fort Myers

Nov. 2002  Terrorist Financing and Money Laundering, Southwest Florida Chapter of the FICPA, Fort Myers

Dec. 2002  Terrorist Financing and Money Laundering, Southwest Florida Chapter of the IIA, Fort Myers
<table>
<thead>
<tr>
<th>Month</th>
<th>Topic</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 2003</td>
<td>Sarbanes-Oxley: Auditor Independence</td>
<td>Southwest Florida Chapter of the FICPA, Fort Myers</td>
</tr>
<tr>
<td>May 2003</td>
<td>Client Acceptance and Retention Decisions and Engagement Letters</td>
<td>Southwest Florida Chapter of the FICPA, Fort Myers</td>
</tr>
<tr>
<td>June 2003</td>
<td>Client Acceptance and Retention Decisions and Engagement Letters</td>
<td>CPE Extravaganza, Naples</td>
</tr>
<tr>
<td>June 2003</td>
<td>An Auditor’s Guide to Digital Signatures and Encryption</td>
<td>Gulf Coast Chapter of the FICPA, Sarasota</td>
</tr>
<tr>
<td>Nov. 2003</td>
<td>An Auditor’s Guide to Digital Signatures and Encryption</td>
<td>Southwest Florida Chapter of the FICPA, Fort Myers</td>
</tr>
<tr>
<td>June 2004</td>
<td>An Auditor’s Guide to Money Laundering and Terrorist Financing</td>
<td>Gulf Coast Chapter of the FICPA, Sarasota</td>
</tr>
<tr>
<td>June 2004</td>
<td>An Auditor’s Guide to Terrorist Financing</td>
<td>SunTrust/Fowler White CPE Extravaganza, Naples</td>
</tr>
<tr>
<td>June 2004</td>
<td>Terrorist Financing and the Forensic Accountant: Examples of Funds Tracing</td>
<td>Global Forensic Accounting Conference (FAU), Ft. Lauderdale</td>
</tr>
<tr>
<td>April 2005</td>
<td>The Role of the Auditor in Protecting Profits and Non-Profits from Fraud</td>
<td>Southwest Florida Chapter of the FICPA, Fort Myers</td>
</tr>
<tr>
<td>June 2005</td>
<td>Internal Controls to Reduce the Likelihood of Identity Theft</td>
<td>SunTrust/Fowler White CPE Extravaganza, Naples</td>
</tr>
<tr>
<td>June 2005</td>
<td>Terrorist Financing: Follow the Money</td>
<td>FICPA Accounting and Business Expo, Orlando</td>
</tr>
<tr>
<td>June 2005</td>
<td>Terrorist Financing: Follow the Money</td>
<td>Gulf Coast Chapter of the FICPA, Sarasota</td>
</tr>
<tr>
<td>Sept. 2005</td>
<td>Terrorist Financing: Follow the Money</td>
<td>FICPA Annual Accounting Show, Ft. Lauderdale</td>
</tr>
<tr>
<td>January 2006</td>
<td>The CPA and Bankruptcy Fraud</td>
<td>South Florida Chapter, Association of Certified Fraud Examiners, Ft. Lauderdale</td>
</tr>
<tr>
<td>March 2006</td>
<td>Fraud Awareness Auditing</td>
<td>North Florida Chapter of the Institute of Internal</td>
</tr>
</tbody>
</table>

*USF ST PETERSBURG COLLEGE OF BUSINESS M.ACC. PROPOSAL*
Auditors, Gainesville

April 2006  Terrorist Financing: Follow the Money, Florida Department of Law Enforcement, Ft. Myers

May 2006  Terrorist Financing: Follow the Money, FSU/FICPA Spring Accounting Conference, Tallahassee

June 2006  Fraud Auditing Awareness, Gulf Coast Chapter of the FICPA, Sarasota

June 2006  Fraud Auditing Awareness, Sun Trust/Fowler White CPE Extravaganza, Naples

July 2006  Fraud Auditing Awareness, American Association of Attorney-CPAs, Toronto, Canada

October 2006  Fighting Government Fraud: Qui Tam Actions Under the False Claims Act, University of South Florida Accounting Conference, Tampa

October 2006  Fighting Government Fraud: Qui Tam Actions Under the False Claims Act, FGCU Accounting and Tax Conference, Ft. Myers

June 2007  Fighting Government Fraud: Qui Tam Actions Under the False Claims Act, Gulf Coast Chapter of the FICPA, Sarasota


June 2008  “Overview of the Foreign Corrupt Practices Act,” Gulf Coast Chapter of the FICPA, Sarasota


Sept. 2008  “Follow the Money: Fraud Auditing,” FICPA 23rd Annual Accounting Show, Orlando


June 2009  “Fraud Examination and Offshore Asset Protection,” Gulf Coast Chapter of the FICPA, Sarasota, FL

April, 2010  “Stopping Fraud In Its Tracks,” Starnet Commercial Flooring Partnership Annual Meeting, Marco Island, FL


American Accounting Association
Member, American Accounting Association
Member, Academy of Legal Studies in Business
Member, The Florida Bar
Member, Institute of Internal Auditors
Member, Florida Institute of CPAs
Member, American Institute of Certified Public Accountants
Associate Member, Association of Certified Fraud Examiners
Member, Pennsylvania Institute of CPAs

Awards

Best Paper Award, Southeast American Accounting Association Meeting, April, 2008 for a paper entitled “No News is Bad News: Market Reaction to Reasons Given for Late Filing of Form 10-K” by Carol Callaway Dee, William Hillison, and Carl Pacini

Community Activities
Vice President, Amateur Radio Association of Southwest Florida, 2005-2007 (emergency radio communications during Hurricanes Charlie, Francis, Jean, Dennis and Wilma)
Member, School Advisory Council, Pine Ridge Middle School, Collier County, 2000-2006
Member, Internal Audit Committee, City of Fort Myers, 2001-03
Member, Board of Directors, Mother of God House of Prayer, 2001-02
Florida Gulf Coast University Scholarship Run, Volunteer Split Timer, 2001

PENN STATE UNIVERSITY-ABINGTON (2010 to 2012)

Member, Business Law Search Committee, 2011 to 2012
Member, Faculty Review Committee, 2011 to 2012

Manuscript Reviewer/Editorial Board Member

Review of Business, Reviewer, 2010 to 2012
Research in Professional Responsibility and Ethics in Accounting, Editorial Board Member and Reviewer,
2010 to 2012
Journal of Forensic Studies in Accounting and Business, Editorial Board Member and Reviewer,
2010 to present
Journal of Forensic and Investigative Accounting, Editorial Board Member and Reviewer, 2010 to 2012

Member, American Accounting Association
Member, Academy of Legal Studies in Business
Member, Institute for Fraud Prevention (semi-annual meetings)
Member, The Florida Bar
Member, Institute of Internal Auditors
Member, American Institute of Certified Public Accountants
Associate Member, Association of Certified Fraud Examiners (ACFE)(National)
Associate Member, Philadelphia Chapter, ACFE
Member, Pennsylvania Institute of CPAs
Member, International Association for Asset Recovery

Awards

Distinguished Paper Award, Auditing, Mid-Atlantic AAA Meeting 2010, Philadelphia, Pa. for a paper
entitled “The Influence of Auditor Legal Liability on Conservative Financial Reporting in the Property
Casualty Insurance Industry” by Jennifer Gaver, Jeff Paterson, and Carl Pacini

Professional Contributions

Newsletter Publication

Discussant


Continuing Professional Education presentations

May, 2010  “Does the Fair Credit Reporting Act Hinder Employee Hiring, Misconduct and Fraud Investigations?”, Florida Association of Licensed Investigators, Palm Beach Gardens, FL

June, 2010  “An Overview of Fraud, Fraudsters, and Fraud Victims,” Gulf Coast Chapter of the FICPA, Sarasota, FL


April, 2011  “What Every CPA and Attorney Needs to Know About Tax Evasion,” Penn State-Abington, Division of CE, Doylestown, PA (jointly with two IRS agents)


Nov. 2011  “What Every CPA and Attorney Needs to Know About Tax Evasion,” Penn State-Abington, Division of CE, Abington, PA


American Accounting Association

Treasurer, Forensic and Investigative Accounting Section, 2010 to 2012
Chair, Tax Fraud and Underground Economy Committee, Forensic and Investigative Accounting Section, 2011-2012
Manuscript Reviewer, AAA National Meeting, Forensic and Investigative Accounting Section,
2011 (2 papers)
Manuscript Reviewer, AAA National Meeting, Forensic and Investigative Accounting Section, 2012 (2 papers)
Manuscript Reviewer, AAA National Meeting, Auditing Section, 2011 (2 papers)
Manuscript Reviewer, AAA National Meeting, Auditing Section, 2012 (2 papers)
Manuscript Reviewer, Forensic and Investigative Accounting Section Mid-Year Meeting, 2012 (2 papers)

Academy of Legal Studies in Business
Manuscript Reviewer, ALSB National Meeting (Proceedings), 2011 (1 paper)

UNIVERSITY OF SOUTH FLORIDA-ST.PETERSBURG (2012 to present)
Chair, Accounting Search Committee, 2013-14
Member, Undergraduate Curriculum and Assessment Committee, College of Business, 2013-14
Member, Provost’s Steering Committee, 2013-14

Manuscript Reviewer/Editorial Board Member
Review of Business, Editorial board member and Reviewer, 2012 to present
Research on Professional Responsibility and Ethics in Accounting, Editorial Board Member and Reviewer (2012 to present)
Journal of Forensic Studies in Accounting and Business, Editorial Board Member and Reviewer, 2012 to present
Advances in Accounting, Editorial board member (2012 to present)
Journal of Forensic and Investigative Accounting, Editorial Board Member and Reviewer (2012)
Journal of Business Ethics-ad hoc reviewer (2012 to present)
American Business Law Journal-ad hoc reviewer (2012 to present)

Member, American Accounting Association
Member, Institute for Fraud Prevention
Member, The Florida Bar
Member, American Institute of Certified Public Accountants
Associate Member, Association of Certified Fraud Examiners
Member, International Association for Asset Recovery

Professional/Community Contributions
Fraud Magazine invited article


American Accounting Association
Chair, Tax Fraud and Underground Economy Committee, Forensic and Investigative Accounting Section, 2012 to present
Manuscript Reviewer, Forensic and Investigative Accounting Section, Mid-Year Meeting, 2013 (1 paper)
Manuscript Reviewer, Forensic and Investigative Accounting Section, Mid-Year Meeting, 2014 (1 paper)
Manuscript Reviewer, Forensic and Investigative Accounting Section, National AAA Meeting, 2014 (2 papers)
Manuscript Reviewer, Auditing Section, National AAA Meeting, 2014 (2 papers)

Association of Certified Fraud Examiners
Member, Higher Education Advisory Committee, 2012 to present

Member, Board of Directors, Suncoast Chapter, Florida Institute of CPAs
Member, Board of Directors, Chinese American Association of Tampa Bay

Distinguished Speaker Series, USF-St. Petersburg


CPA Continuing Professional Education Presentations

April 2013 “What Every CPA and Attorney Needs to Know About Tax Evasion,” Suncoast Chapter, FICPA, St. Petersburg

Florida State University (1992-1997) Doctoral Studies
Doctoral Student Excellence Award, 1994 and 1995
Florida State University-College of Business - Outstanding Teaching Assistant Award, 1994
Florida State University-University-Wide Outstanding Teaching Assistant Award, 1994
Florida State Representative to Southeastern AAA Doctoral Consortium, 1995
Florida State Representative to National AAA Doctoral Consortium, 1996

University of Notre Dame (1975-1979)-Other Graduate Education
MBA (Notre Dame)
Dean’s List - three semesters
Full-Tuition Assistantship, 1975-76, 1978; graduate assistant to Dean John Malone of the University of Notre Dame College of Business

OTHER PROFESSIONAL AND COMMUNITY ACTIVITIES

Central Florida Banking Industry (1979-1992)
• Member, Real Estate Lending Committee, Florida Bankers Association, 1981-1983
• Member, East Orlando Kiwanis, 1981-1983
• Member, Central Florida Capital Funds Committee, United Way, 1983
• Member, Robert Morris Associates, Central Florida Group, The National Association of Loan

- Member, Corporate Campaign Committee, Easter Seals of Orlando, 1985-1987
- Graduate of Florida School of Banking in 1984 and Graduate of National Commercial Lending School in 1983
- Member, Board of Directors, Orlando Opera Company, 1985

REFERENCES

Dr. Joseph Rue, Professor of Accounting, Florida Gulf Coast University (retired), (239) 269-2562

Dr. David Sinason, Professor of Accounting, Northern Illinois University, (815) 753-6501, dsinason@niu.edu

Dr. Lowell Mooney, Professor, School of Accountancy, Georgia Southern University, (912) 478-5217, lmooney@georgiasouthern.edu

Dr. Ara Volkan, Professor and Chair of Accounting, Florida Gulf Coast University, (239) 590-7380, avolkan@fgcu.edu

Dr. George Young, Associate Professor of Accounting, Florida Atlantic University, gyoung@fau.edu
GARY A. PATTERSON
Professor of Finance
University of South Florida St. Petersburg
(727) 873-4005
pattersg@mail.usf.edu

EDUCATION

University of North Carolina, Chapel Hill  PhD  Finance
University of Texas, Austin    MBA  Finance
Texas State University, San Marcos  BBA  Finance

ACADEMIC EXPERIENCE

Professor  University of South Florida St. Petersburg  2010 – present
Interim Dean, COB  University of South Florida St. Petersburg  6 / 2014 – present
Associate Professor  University of South Florida St. Petersburg  5 – 7 / 2009
Assistant Professor  University of South Florida St. Petersburg  2004 – 2010
Assistant Professor  University of South Florida St. Petersburg  2000 – 2004

Teaching areas: Investments, Managerial Finance, and Financial Statement Analysis
Research areas: Investments and Real Estate Finance

Assistant Professor  SUNY at New Paltz  1997 – 2000
Assistant Professor  University of Baltimore  1994 – 1997

BUSINESS EXPERIENCE

Consulting, Financial Information Systems
Price Waterhouse, Atlanta
Arthur Andersen & Co., Houston

PUBLICATIONS


Book chapter, Applied or integration/application scholarship (AIS)


Peer reviewed journal article, Basic or discovery scholarship (BDS)

Peer reviewed journal article, AIS


Peer reviewed journal article, AIS


Book chapter, discipline based


Peer reviewed journal article, discipline based


Peer reviewed journal article, discipline based


Peer reviewed journal article, discipline based

Abstracted by *The CFA Digest*, 2004, 34, 1, pp. 7-8.


Peer reviewed journal article, discipline based


Peer reviewed journal article, discipline based

Peer reviewed journal article, discipline based


Peer reviewed journal article, discipline based


Peer reviewed journal article, discipline based


Peer reviewed journal article, discipline based


Peer reviewed journal article, discipline based


Peer reviewed journal article, discipline based


Peer reviewed journal article, discipline based

**INSTRUCTIONAL MATERIAL**


Learning and pedagogy
PAPERS UNDER REVIEW


Peer reviewed paper presentation, Teaching and learning scholarship (TLS)

PAPER PRESENTATIONS, International Conferences


Peer reviewed paper presentation, discipline based


Peer reviewed paper presentation, discipline based


Peer reviewed paper presentation, discipline based

PAPER PRESENTATIONS, National Conferences


Peer reviewed paper presentation, discipline based


Peer reviewed paper presentation, discipline based

Peer reviewed paper presentation, discipline based

“Short Interest and Property Market Valuations,” with Honghui Chen and David H. Downs. *Financial Management Association* annual meeting, Salt Lake City, October 2006; and *American Real Estate and Urban Economics Association* annual meeting, Boston, MA, January 2006; and *Southern Finance Association* conference in Key West, November 2005.

Peer reviewed paper presentation, discipline based

Peer reviewed paper presentation, discipline based


Peer reviewed paper presentation, discipline based


Peer reviewed paper presentation, discipline based


Peer reviewed paper presentation, discipline based


Peer reviewed paper presentation, discipline based


Peer reviewed paper presentation, discipline based


Peer reviewed paper presentation, discipline based
PAPER PRESENTATIONS, National Conferences, cont’d


Peer reviewed paper presentation, discipline based


Peer reviewed paper presentation, discipline based

CONFERENCE DISCUSSIONS


REVIEW OF ACADEMIC PAPERS

Reviewer, ad hoc, for The Journal of Banking and Finance.

Reviewer, ad hoc, for Multinational Finance Journal.

Reviewer, ad hoc, for The Financial Review.

Reviewer, ad hoc, for Small Business Economics
RESEARCH GRANTS

Research grant from Real Estate Research Institute for “The Short Interest Market for Publicly Traded Real Estate”, with Honghui Chen and David H. Downs, academic year 2006-2007.

Research grant from USF, University-wide competition, academic year 2003-2004.

Research grant from SUNY-New Paltz, University-wide competition, Summer 1998.

*Economic Impact Study of Casino Gaming in Maryland*, in coordination with the University of Baltimore’s Jacob France Center and Professor Dan Gerlowski, October 1995.

UNIVERSITY TEACHING

Graduate
- Investments, FIN 6515
- Financial Management, FIN 6406
- Financial Statement Analysis, GEB 6930

Undergraduate
- Principles of Investments, FIN 4504
- Advanced Corporate Finance, FIN 4414
- Financial Institutions and Markets, FIN 4303
SERVICE ACTIVITIES

2011 – 2012

University System
USF System Committee on Issues of Sexual Orientation and Gender Identity (CISOGI) – member

University
Planning, Effectiveness and Budgeting Committee – chair; Spring
Tenure and Promotion Committee – member; Spring
Distance Learning Steering Committee – member; Spring
Hospitality Committee for SACS Reaffirmation Team visit – member; Summer

College
Area Coordinator for Finance
Graduate Curriculum and Assessment Committee – member
Bank of America Professorship Selection Committee – member; Summer

Academic Community
International Review of Accounting, Banking and Finance, Associate Editor

Local Community
Investment Oversight Committee for City of St. Petersburg – member

2010 – 2011

University System
USF System Board of Trustees Finance and Audit Workgroup – member
USF System Search Committee for Senior Vice President of Finance – member

University
USFSP Planning, Effectiveness and Budgeting Committee – chair
USFSP Tenure and Promotion Committee – member

College
COB Area Coordinator for Finance
COB Promotion Committee – chair
COB Graduate Curriculum and Assessment Committee – member

Academic Community
International Review of Accounting, Banking and Finance, Associate Editor

Local Community
Investment Oversight Committee for City of St. Petersburg – member
SERVICE ACTIVITIES, cont’d

2009 – 2010

University
- USFSP Planning, Effectiveness and Budgeting Committee – chair
- USFSP Transition and COB Building Committee – chair

College
- COB Council – member
- COB Area Coordinator for Finance
- COB Tenure and Promotion Committee – member

Academic Community
- *International Review of Accounting, Banking and Finance*, Associate Editor

Local Community
- Investment Oversight Committee for City of St. Petersburg – member

2008 – 2009

University System
- USF System Board of Trustees Finance and Audit Workgroup – member
- USF System Search Committee for Senior Vice President of Finance – member

University
- USFSP Planning, Effectiveness and Budgeting Committee – chair
- USFSP Search Committee for COB Dean – member

College
- COB Council – chair
- COB Tenure and Promotion Committee – member
- COB Area Coordinator for Finance
- COB Search Committee for Associate Dean – chair
- COB Search Committee for Program of Accountancy Director – chair

Academic Community
- *International Review of Accounting, Banking and Finance*, Associate Editor

Local Community
- Investment Oversight Committee for City of St. Petersburg – member
SERVICE ACTIVITIES, cont’d

2007 – 2008

University System
USF System Board of Trustees Finance and Audit Workgroup – member

University
USFSP Faculty Senate – Vice-Chair
USFSP Search Committee for Regional Vice Chancellor of Academic Affairs – member

College
COB Area Coordinator for Finance
COB Undergraduate Curriculum and Assessment Committee – member
COB Search Committee for Visiting Instructor of Finance – chair

Local Community
Investment Oversight Committee for City of St. Petersburg – member

2006 – 2007

University System
USF System Faculty Council – member

University
USFSP Faculty Senate – chair
USFSP Search Committee for Reg’l Asst Vice Chancellor for Financial Services – chair
USFSP Pre-Strategic Planning Committee – member

College
COB Area Coordinator for Finance
COB Undergraduate Curriculum and Assessment Committee – member
COB Student Appeals Committee – chair
COB Search Committee for Management faculty position – member

Local Community
Investment Oversight Committee for City of St. Petersburg – member
SERVICE ACTIVITIES, cont’d
2005 – 2006

University
   USFSP Budget Advisory Committee – member
   USFSP Library Committee – member

College
   COB Council – member
   COB Tenure and Promotion Committee – chair
   COB Area Coordinator for Finance
   COB Annual Review Committee – member

Local Community
   Investment Oversight Committee for City of St. Petersburg – member

2004 – 2005 (first year as tenured faculty)

University
   USFSP Budget Advisory Committee – member
   USFSP Search Committee for Regional Vice Chancellor for Academic Affairs – member
   USFSP Sabbatical Committee – chair
   USFSP Library Committee – member

College
   COB Tenure and Promotion Committee – chair
   COB Council – member
   COB Area Coordinator for Finance
   COB Annual Review Committee – member
   COB Diversity Committee – member

Local Community
   Investment Oversight Committee for City of St. Petersburg – member
DEBRA T. SINCLAIR  
Assistant Professor of Accounting  
University of South Florida St. Petersburg  
e-mail: dsinclair@usfsp.edu

EDUCATION

Temple University, Philadelphia, PA  
Ph.D., Business Administration (Accounting), 2004  
Dissertation: “The Effect of Director Compensation on Firm Performance”  
Committee – Dr. Steven Balsam (chair), Dr. Jagan Krishnan, Dr. Roland Lipka, Dr. Eric Press

Drexel University, Philadelphia, PA  
Master in Business Administration, 1993

University of South Florida  
Bachelor in Science, Accounting, 1984

PROFESSIONAL CERTIFICATIONS

Certified Valuation Analyst, July 2011  
Certified Management Accountant, 1993

TEACHING INTERESTS

Financial accounting, forensic accounting, business valuation, financial statement analysis

RESEARCH INTERESTS

Corporate governance, fraudulent financial reporting, materiality, compensation, small business valuation, valuation in financial reporting, white-collar crime and white-collar criminals

TEACHING EXPERIENCE

Assistant Professor of Accounting, University of South Florida St. Petersburg, 2011-present

Graduate courses:
• ACG 6936, Business Valuation for Accountants
• ACG 6936, Fraud and Financial Reporting

Undergraduate courses:
• ACG 4123, Intermediate Financial Accounting III
• ACG 3113, Intermediate Financial Accounting II
Associate Professor of Accounting, Georgia Southern University, 2010-2011
Assistant Professor of Accounting, 2004-2010

Graduate courses:
- ACCT 7634, Fraudulent Financial Reporting
- ACCT 7134, Financial Statement Reporting and Analysis
- ACCT 6130, Accounting and Control

Undergraduate courses:
- ACCT 3132, Intermediate Accounting II
- ACCT 3131, Intermediate Accounting I
- ACCT 2102, Introduction to Managerial Accounting
- ACCT 2101, Introduction to Financial Accounting

Graduate Teaching Assistant, Temple University, 1996-1999

Undergraduate courses:
- Principles of Accounting I
- Principles of Accounting II

Graduate Teaching Assistant, Drexel University, 1989-1990

Undergraduate courses:
- Managerial Accounting

COURSES DEVELOPED
- Business Valuation for Accountants
- Fraud and Financial Reporting

PROFESSIONAL EXPERIENCE
- Robbins Manufacturing Company, Tampa, FL
  Consultant; Senior Accountant and Accounting Supervisor

- Fotomat Corporation, St. Petersburg, FL
  Financial Analyst
  1985-1987

CONSULTING EXPERIENCE
- Business valuations
- Excess compensation
PUBLICATIONS

Refereed:


Other Publications (non-refereed):


PRESENTATIONS


• Panelist, “Computer Forensics”, Forensic and Investigative Accounting Section Mid-Year Meeting, March 23, 2013, New Orleans, Louisiana

• Panelist, “Tales from the Trenches: Teaching in the Age of Technology”, USFSP Faculty Development Committee Panel Discussion, October 5, 2012

• “Research Opportunities for Faculty” presented as part of a panel discussion titled *Engaging in Forensic Accounting and Fraud Examination* at the American Accounting Association Forensic & Investigative Accounting Section Meeting, March 31, 2012, Chicago, Illinois.

• Interviewing the Fraudsters: An Update to the White-Collar Criminal Profile (with Linda Mullen and Mike Thomas) presented at the American Accounting Association Annual Meeting, August 2011

• Exploring the Fraud Diamond (with Linda Mullen and Mike Thomas) presented at University of South Florida St. Petersburg, October 29, 2010.


• Are Remote Access Devices the Key to Active Learning? (with William Francisco and Tom Noland) presented at the American Accounting Association Annual Meeting, August 2006
• The Effect of Director Compensation on Firm Performance presented at Georgia Southern, December 2003.
• The Effect of Director Compensation on Firm Performance presented at Mississippi State University, October 2003
• Earnings Management through Sales (with Steve Balsam) presented at Temple University, August 1999.

WORK IN PROGRESS
• Mark-to-Market Accounting and IRS Section 7701g (2014)
• How to Catch a Criminal: An Introduction to COFEE (2013)
• Two-tier Board Attributes and Fraudulent Reporting: Evidence from China with Zhonglian Yang and Huey-Lian Sun (2011)
• Personality Traits of White-Collar Criminals with Linda Mullen (2010)
• White-Collar Criminals and Fear of Negative Evaluation with Linda Mullen (2010)

PUBLISHED PROCEEDINGS
• The Better I Teach, the Less my Students Learn with William Francisco and Tom Noland. Proceedings, The 2006 TLC (Teaching and Learning) Conference (January 2 - 6, 2006).

HONORS AND AWARDS
Inducted into Beta Gamma Sigma Honor Society, April 4, 2011
2011 International Academy of Business and Public Administration Disciplines (IABPAD) Conference Outstanding Paper Award for “Two-tier Board Attributes and Financial Fraud: Evidence from China”
Granted tenure and promoted to Associate Professor at Georgia Southern University, July 2010
2007 Summer Global Conference on Business and Finance Best in Session Award for “See-Hear-Do versus Read-Do-Research: An Examination of an Alternative Method of Instructional Delivery”
2007 Deloitte/FSA Faculty Consortium fellow
Omicron Delta Kappa faculty mentor to Eric Lamar Smith, 2007
The Bank of America Faculty Award, 2006
Accounting Association Professor of the Year, 2006
2005 Graduate Faculty, full member, Georgia Southern University
2005 New Faculty Consortium fellow
2000 Fox School of Business and Management Tuition Scholarship
1999 AAA Doctoral Consortium fellow
Award for Excellence in Teaching by Doctoral Students, 1999
Award for Excellence in Teaching by Doctoral Students, 1998

FUNDED GRANTS
2014  Targeted Educational Attainment (TEAm) Grant Program awarded by the State University System of Florida, Board of Governors for $478,300 to USFSP Program of Accountancy
2007  Dabbs, Hickman, Hill, and Cannon Faculty Grant
2006  Summer Research Grant
2005  Faculty Research Spring Grant Award

SERVICE
University of South Florida St. Petersburg

University:
Principle Investigator (USFSP), Targeted Educational Attainment (TEAm) Grant Application (January 2014 to present)
Honors thesis director for Thomas DeDonna (Fall 2013-present)
Honors thesis director for Sarah Smith (Fall 2013-present)
Honors thesis director for Maria Babajanian (Fall 2011-Spring 2012)

College of Business:
Faculty advisor, Delta Sigma Pi, professional business fraternity (August 2011 - present)
Independent study advisor, Jenna Paul (Spring 2013)
Moderator, 2nd Annual Executive Forum (September 2011)

Program of Accountancy:
Faculty Search Committee (August 2013-present)

Georgia Southern University

University:
Faculty Senate Representative (January 2010-June 2011)
Faculty Senate Alternate (August 2009-December 2009)
Ronald E. McNair Program, faculty mentor to Renesha Davis (Summer 2009)

College of Business:
Faculty advisor, Delta Sigma Pi, professional business fraternity (2007-2011)
Member, Student Retention, Graduation, and Instructional Resources Committee (2005-2009)

School of Accountancy:
Member, Forensic Accounting Steering Committee (July 2010 – June 2011)
Member, Director Search Committee (2010-2011)
Chair, Principles of Accounting Committee (2009-2010)
Member, Student Recruiting, Retention, and Placement Committee (2009- 2010)
Member, Financial Rotation Committee (2008-2009)
Member, Assessment Committee (2008-2009)
Member, Forensic Accounting Steering Committee (2004-2008)
Member, Student Recruiting, Retention, and Placement Committee (2004-2008)
Member, Faculty Search Committee (2004-2007)
Professional Service

Editorial Advisory Board, *Journal of Forensic & Investigative Accounting* (March 2012 – present)
Education Chair, American Accounting Association Annual Meeting (2013, 2014, and 2015), Forensic and Investigative Accounting Section, (August 2012-present)
Reviewer, *Skills for Accounting and Auditing Research, 3rd edition*
Paper reviewer for the 2014 American Accounting Association Annual Meeting
Paper reviewer for the 2014 Southeast Region Meeting
Peer reviewer for the United States Citizenship and Immigration Services for visa application (May 2013)
Peer reviewer for Northern Illinois University intramural grants program (January 2013)
Paper reviewer for the American Accounting Association’s 2013 Forensic and Investigative Accounting Section Conference
Program Chair, American Accounting Association 2012 Meeting, Forensic and Investigative Accounting Section, (August 2011-August 2012)
Editor, *Journal of Forensic Studies in Accounting and Business*, (July 2010-July 2012)
Paper reviewer for the 2011 American Accounting Association Annual Meeting
Paper reviewer for the 2010 American Accounting Association Annual Meeting
Discussant, American Accounting Association, 2009 Annual Meeting
Paper reviewer for the 2009 American Accounting Association Annual Meeting

Community Service

Joey’s Toy Box, Chief Financial Officer (March 2008-present)
Saint Matthew’s Catholic Church, member parish finance committee (August 2008-January 2011)
Statesboro High School Academic Boosters Club, treasurer (2007-January 2011)
Statesboro High School Choral Boosters, board of directors member (September 2008-May 2009)
Saint Matthew’s Catholic Church, assistant youth minister (2007-2008)
Habitat for Humanity, flag coordinator (2006-2007)

PROFESSIONAL ASSOCIATIONS

Member, Institute of Business Appraisers (since March 2011)
Member, National Association of Certified Valuation Analysts (since July 2009)
Member, American Accounting Association (since 1997)
Member, Institute of Management Accountants (since 1993)
CAROL ANN VANCE, MAcc, J.D.
411 55th Avenue
St. Pete Beach, Florida 33706
727-367-1222
cavcpa@tampabay.rr.com

EDUCATIONAL BACKGROUND

Juris Doctor (with Honors) Stetson University, College of Law, St. Petersburg, FL (Dec. 2001) Specialization in taxation and business law. Phi Delta Phi Honor Fraternity, Class rank: 4th out of 78


Bachelor of Arts University of South Florida, Tampa, FL, 1982 Business administration with a major in accounting. Related course work in MIS, business law, finance, and human relations

Special Certifications: Member of the Florida and California Bars and Certified as a Public Accountant in Florida and California, Certified Family Law Mediator, Certified Senior Advisor, AACSB Training

PUBLICATIONS


Stephens, William, Vance, Carol A., & Pettegrew, Loyd S. (2012). “Embracing Ethics and Morality: An Analytic Essay for the Accounting Profession.” The CPA Journal, (82) 1, pp. 16-21.[This was the lead and cover article in this journal and I was invited to make a presentation to the American Association of Accountants Annual Meeting, August 2012.]


Vance, Carol & Gary Laursen. “LLC’s Alive and Well in Florida but Owner Beware” Florida CPA Today, January/February 2013 (31) 1, p. 33.

Professional Presentations:

PROFESSIONAL EXPERIENCE

1984 to present

School of Accountancy, University of South Florida, Tampa, FL, St Petersburg, FL and Sarasota Manatee, Fl.
Instructor. Responsible for teaching a variety of undergraduate and graduate accounting courses as curriculum needs dictate.
♦ Developed and taught on-line undergraduate and graduate business law courses: BUL 3320 & BUL 5332
♦ Taught: TAX 5015, BUL 5332, TAX 4001, BUL 3320, ACC 2021 and ACC 2071
♦ Consistently receive excellent student evaluations. Outstanding Teaching Award, May 2010
♦ Teasley Family Foundation Teaching Fellowship, Spring 2011
♦ Accounting Circle Faculty Liaison
♦ AACSB Training and Assessment Coordinator
♦ Quality Matters Distance learning Certificate

2002 to present

Carol A. Vance, ESQ., CPA, PLC, St. Pete Beach, FL
Owner. Established and operate a successful legal practice specializing in business law, entity planning, tax and estate planning. The practice serves closely held businesses and owners with net worth of $3M to $50M.

2000 to 2004

Brett Hendee, P.A., Attorney at Law Tampa, FL
Consultant. Responsible for performing legal and tax research for clients (with net worth in excess of $50M) including drafting letters of appeal to the IRS, drafting operating agreements, tax opinion letters, transaction planning, entity planning and formation, estate planning and planning to aid clients’ strategic business decisions.

2001

Elder Justice Center, Administrative Offices of the Court, Tampa, FL.
Pro Bono Consultant. Responsible for assisting The Court is assessing appropriate investments and disbursements in guardianship cases and developing a case audit system that can uncover financial abuses against trusts and violation of fiduciary obligations by guardians.

1991 to present

Vance and Likens, CPA’s, P.A., St. Pete Beach, FL
Owner. Established and run a successful tax compliance, planning and accounting practice that serves small business and owners with net of $3M to $55M.

1987 to 1990  
**Coch & Vance, P.A.**, St. Petersburg, FL  
President and Principal. Partner in running a successful accounting practice that served small and medium-sized businesses and individuals. Responsible for new business development and account management.

1984 to 1986  
**Coopers & Lybrand**, Tampa, FL  
Tax Specialist. Responsible for preparation and supervision of a wide array of compliance work and a staff of 12 professionals. Also responsible for tax research, tax planning, and preparation of real estate analysis and projections. Taught Coopers & Lybrand *Continuing Professional Education* courses and was also responsible for recruitment for the firm at the University of South Florida.

**PROFESSIONAL ASSOCIATIONS**

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- American Bar Association
- Florida Bar Association
- California Bar Association
- Certified Florida mediator
- Certified Elder Adviser

**OUTSIDE INTERESTS**

Golf, tennis, traveling, sport fishing, scuba diving, skiing, free market economics & reading the modern classics

References Available Upon Request
References for
CAROL A. VANCE, MAcc, CPA, JD

The Honorable Robert Foster
Circuit Court Judge
Hillsborough County
419 Pierce Street, Suite 380
Tampa, Florida 33602-4025
813.272.7225

Cheryl J. Golden, CPA
Deloitte Touche, LLP
Health Sciences
201 E Kennedy Blvd., Ste 1200
Tampa, FL 33602
(813) 470-8655
cheryl.golden@ey.com

Harry E. Teasley, Jr.
CEO, Coca-Cola Nestle Refreshments, Retired
4621 Bayshore Blvd.
Tampa, Florida 33611
813.837-9627
het@teasley.org

Lizabeth A. Moody, Esq.
Dean, Stetson University College of Law, Retired
1401 61st Street South
Gulfport, Florida 33707-3299
(727) 562-7848
moody@law.stetson.edu

Brett Hendee, J.D., CPA
Brett Hendee P.A.
1700 South MacDill Suite 200
Tampa, Florida 33629
813.258-1177
bhendee@bretthendee.com