

SUSAN P. CONVERY

Vita

as of February 2014

Professor of Practice
Department of Accounting and Information Systems
Michigan State University
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(former last name Kattelus)

Professional and Teaching Interests Governmental and nonprofit accounting and auditing; taxation; managerial accounting, community engagement; assessment and curriculum

Certifications CPA Certified Public Accountant (Michigan 1981 inactive); CGFM Certified Government Financial Manager (1995), CMA Certified Management Accountant (2009)

Education

Ph.D. Business Administration: Major in accounting; Minors: taxation and statistics;
Michigan State University (1990)
M.S. Accounting; Eastern Michigan University (1979)
B. A. Business Administration; Michigan State University (1973)

Dissertation *Private Nonoperating Foundations: An Empirical Investigation of Payout Rates and Foundation Characteristics Before and After the Economic Recovery Tax Act of 1981*

Work Experience

2008 – present	Professor of Practice, Michigan State University—Department of Accounting and Information Systems
2001 - 2008	Professor of Accounting, Eastern Michigan University (now Emeritus Professor)
2002 – 2008	Department Head; Department of Accounting and Finance; Eastern Michigan University; Ypsilanti, MI (24 faculty members and many adjuncts)
2005-2006	Department Head; Department of Computer Information System; Eastern Michigan University; E. Lansing, MI (in addition to the Department of Accounting and Finance, (20 faculty members and many adjuncts)
1998-1999	Visiting Associate Professor, Michigan State University, E. Lansing, MI
1996 -2001	Associate Professor of Accounting with tenure, Eastern Michigan University
1990 - 1996	Assistant Professor of Accounting, Eastern Michigan University
1985-1990	Graduate Assistant; Michigan State University; E. Lansing, MI

1979-80, 82-85	Instructor, Eastern Michigan University, Ypsilanti, MI
1980-1981	CPA and EDP Auditor; Icerman, Johnson & Hoffman, CPAs (now Deloitte), Ann Arbor, MI
1977-1979	Accounting Supervisor; University of Michigan; Expendable Restricted & Federal Funds; Ann Arbor, MI

Teaching Activities:

Currently teaching ACC 202 Principles of Management Accounting (approx. 1,600 students each year) and ACC 308 Government and Nonprofit Accounting (approx. 230 students each year) at Michigan State University. Heavy use of technology including LON-CAPA, Camtasia, Angel, iClickers. Teaching ACC 308 Government and Nonprofit Accounting in a “flipped classroom” format in a REAL classroom (rooms for engaged and active learning). Teaching 3 segments in The Business of Music executive education program.

Developed a set of Excel-based assignments for the Principles of Management Accounting course called “Analyzing Business Issues—With Excel (ABI-WE)” for which students are asked to use advanced Excel functions in addressing business issues using managerial accounting data.

Presented the concept in the American Accounting Association’s Effective Learning Strategies session of the annual meeting in Denver, August 2011. Finalist for the 2011 Bea Sanders/AICPA Teaching Innovation Award.

Traveled with students to the Institute of Management Accountant’s Student Leadership Conferences (November 2009-2013).

Courses taught at Michigan State University and Eastern Michigan University

Undergraduate:

Principles of Financial Accounting	Governmental and Nonprofit Accounting
Principles of Management Accounting	Accounting for Public Administrators
Intermediate Accounting	Principles of Taxation
Accounting for Nonbusiness Majors	Advanced Taxation
	Federal Income Tax Accounting

Graduate:

Public and Nonprofit Sector Accounting	Business Tax Planning
Principles of Accounting	Tax Research Methods
Financial Management of Nonprofit Organizations (online and in-person)	

Executive Education:

The Business of Music (joint program of MSU’s Broad College of Business and School of Music)

Publications

“An Examination of Strategic Alliances and Corporate Social Responsibility.” (with L. Mahoney, L. Thorne, K. Gregory), *Journal of Business Ethics*, 2014, forthcoming.

"How to Help Employees Better Value Stock Options as Compensation " (with A. Farrell, S. Krische, K. Sedatole), *Journal of Financial Planning*, Vol. 26 (1), January 2013: 34-41.

"Assessing Professional Ethics in Tax: A Case on Uncertain Tax Positions." (with E. Outslay), *Journal of Accounting Education*, Vol. 30 (1), March 2012, 80-99.

"Analyzing Business Issues-With Excel: The Case of Superior Log Cabins, Inc." (with A. Swaney), *Issues in Accounting Education*, Vol. 27, No. 1, February 2012: 141-156.

Accounting for Governmental and Nonprofit Entities (with Earl Wilson and Jackie Reck), 15th ed. McGraw-Hill/Irwin (2010), 14th (2007), 13th (2004), 12th (2001), and 11th (1999) editions. Translated to Chinese.

"The Challenges of Cross-Disciplinary Work: Accounting and Financial Reporting for Governments and Nonprofits" (with R. Cheng and J. Engstrom), *Journal of Public Budgeting, Accounting, and Financial Management*, Vol. 17, (Summer, 2005) and editor of the Special Section of Governmental Accounting Education.

"Using Service-Learning To Develop Competencies In A Capstone Accounting Course" (with M. Sharifi and G. McCombs), *Journal of the Academy of Business Administration*, Vol. 4 (Spring 2003): 89 – 100.

"Educating Government Financial Managers: University Collaborations Between Business and Public Administration," (with R. Cheng and J. Engstrom) *Journal of Government Financial Management*, Vol. 51, No. 3 (Fall 2002):10-15.

"A Survey of Introductory Managerial Accounting Students" (with Z. Khan, G. McCombs, M. Sharifi) *Accounting Instructors' Report*, (Fall 2002) - online publication.

"Implications of GASB's New Financial Reporting Model for Municipal Bond Analysts and Managers" (with E. Wilson), *Public Budgeting and Finance*, Vol. 21 No. 3 (Summer 2001):47-62.

"Audit Fees and Nonaudit Fees in the Governmental Sector: A Self-Selection Analysis" (with R. Elder and E. Douthett) *Research in Governmental and Nonprofit Accounting*, Vol. 10, 1999: 65-86.

"Compass State University: Managerial Accounting Issues in a Nonprofit Entity" (with S. Ravenscroft) *Issues in Accounting Education*, Vol. 13, No. 3, August 1998: 629-653.

"Using a Capstone Accounting Information Systems Course for Assessment and the Development of Team Skills" (with M. Sharifi and G. McCombs) *The Review of Accounting Information Systems*, Vol. 2, No. 1, 1998: 31-38.

"Accounting for Charter Schools" (with J. Goenner) *The Michigan CPA*, Fall, 1997:44-49.

"Auditors' Influence on Earnings Management: Evidence from the Alternative Minimum Tax Book Adjustment" (with L. Burilovich) *Journal of Applied Business Research* Vol. 13, Number 2, (Spring 1997):9-22.

"Accountability Issues in the Nonprofit Sector: Three Michigan Cases" *Global Business Trends: Contemporary Readings* Cumberland, Maryland: Academy of Business Administration (1996): 1-8.

"The Effectiveness of the Sec. 29 Fuel From a Nonconventional Source Tax Credit" (with R. Kiss) *Oil and Gas Tax Quarterly* Vol. XLIV (March 1996):267-287.

"Accounting for the 'Invisible Nonprofit Sector': Five Mini-Cases" (with J. Young) *Journal of Accounting Education* Vol. 13 Number 3 (1995): 319-342.

"A Comparison of Finance Officer and Auditor Assessments of Municipal Internal Control" (with R. Elder and D. Ward) *Public Budgeting and Financial Management* Vol. 7 (Fall 1995): 336-350.

"New Rules for Covenants Not-To-Compete" (with G. McCombs) *Michigan CPA* (Summer 1995):35-37.

"Further Evidence on the Determinants of Municipal Audit Fees" (with D. Ward and R. Elder) *The Accounting Review* Vol. 69 (April 1994):399-411.

"An Innovative Assessment Tool in the Accounting Curriculum: An Accounting Capstone Course Focusing on the Public Sector" (with S. Dilley) *Accounting Education in the 21st Century: The Global Challenges* J. Burns and B. Needles, eds. Pergamon Press (1994):336-352.

Recent Professional Presentations (2008-present):

Fundamentals of Governmental Accounting, MACPA Governmental Conference, Lansing, MI May 23, 2013, Lansing, MI, December 2011, December 2, 2010; Lansing, MI December 11, 2008; Lansing, MI May 12, 2009; Troy, MI May 21, 2009

Fundamentals of Governmental Auditing, MACPA Governmental Conference, Lansing MI May 23, 2013, December 2011, December 2, 2010; Lansing, MI December 3, 2009; Lansing, MI December 11, 2008; Lansing, MI May 12, 2009; Troy, MI May 21, 2009

Yellow Book Update, MACPA Nonprofit Conference October 2011, Governmental Conference, Lansing, MI December 3, 2009

The Revised Form 990 for Nonprofit Organizations for Federal Tax Workshops: MACPA Seminar, ½ day, Livonia, MI October 7 2008; MACPA Seminar, ½ day, Grand Rapids, October 24, 2008; Connecticut Association of CPAs, ½ day, Hartford, CT, November 6, 2008; MACPA Seminar, full day, Lansing, MI March 19, 2009; North Carolina Association of CPAs Seminar, full day, Raleigh, NC, May 1, 2009; MACPA Seminar, full day, Lansing, MI May 22, 2009; MACPA Seminar, full day, Sterling Heights, MI May 29, 2009

Various presentations on Governmental and Nonprofit Accounting and Auditing and Academic Service-Learning in prior years:

Nebraska Association of CPAs Nonprofit Conference
National Association of College and University Business Officers (NACUBO)
American Accounting Association (AAA) - including Government and Nonprofit Section, Midwest, Ohio and Western Regions
Association for Government Accountants (AGA) – Professional Development Conference
Association for Budgeting and Financial Management (ABFM)
National Grants Management Association (NGMA)
Midwest Business Association (MBAA)
Association of Research in Nonprofit Organizations and Voluntary Associations (ARNOVA)
Workshops at Nonprofit Enterprise at Work, Inc. (NEW Center), Ann Arbor, MI
Institute of Management Accountants (IMA)– Ann Arbor Chapter
Ypsilanti Rotary

Externally Funded Research Proposals, Travel:

US AID “Graduate Nonprofit Management Education for Palestinian NGOs: A Collaboration with ACCESS, EMU and MA’AN” (with D. Clifford, C. Petrescu), Traveled to Ramallah, West Bank and Tel Aviv, Israel in April 2006, not funded.

EMU proposals for federal earmarks for community engagement, 2005, 2006, not funded; however; a subsequent federal grant of \$1 million based on this work was funded in 2009.

\$5,000 Michigan Accountancy Foundation (with G. McCombs, M. Sharifi, C. Pathak, Z. Khan) “Survey of Managerial Accounting Students”, 2000-01.

\$25,000 Washtenaw United Way and Ann Arbor Area Community Foundation (with D. Clifford, B. Warren, P. Wiencek) “Assessing the Management Capacity of Washtenaw County Nonprofit Organizations”, 2000-01.

\$1,000 Michigan Campus Compact, “Nonprofit Service Bureau”, 1997.

\$36,500 Ernst and Young Tax Research Grant (with E. Outsley), “Payout Rates of Private Nonoperating Foundations”, completed 1996.

Travel to Russia and Ukraine with a Business and Economic Delegation, People-to-People International, led by Dean from College of Business, University of Minnesota, 1992.

Service:

To the Profession:

Member, AAA Membership Committee, 2012-present and chair, Accounting Certificate for Educators Task Force of the AAA 2009-2010

Panelist, AAA Annual Meeting, Anaheim CA, August, 2013 on a panel for nontenure track faculty and another on rooms for engaged and active learning

Discussant and moderator, AAA Annual Meeting, GNP Section, Research paper, Denver, CO, August 2011

Presenter in the Effective Learning Strategies poster session and Conference on Teaching and Learning (CTLA) at the AAA Annual Meeting, GNP Section, Research session, Denver, CO August 2011

Reviewer, Conference papers—AAA-GNP section; AAA-Midwest section; EMU's World Language and Business Conference; Academy of Business Administration Global Business Conference

Reviewer, *Accounting Horizons* (past member of Editorial Board), *Journal of Accounting Education*, *Issues in Accounting Education*, *Review of Accounting Information Systems*, *Municipal Finance Review*, *Accounting Education Journal*, *Journal of Accounting and Public Policy*

Reviewer, many textbook manuscripts for McGraw-Hill, Southwestern, Wiley, manuscripts for the Mercatus Center at George Mason University.

Focus group participant for McGraw-Hill for a managerial text (New York City March 2013, Chicago April 2010 and Asheville NC November 2008)

Speaker at Pearson's PHASE Conference, Scottsdale, AZ March 9-11, 2012 on Excel in ACC 202.

Member, Governmental Accounting Standards Board, Comprehensive Implementation Guide Committee 2010-present

Member, Governmental Accounting Standards Advisory Council (GASAC), AAA rep. 2002-05

Member, Board of Directors – Michigan Association of CPAs 2004-05

President, Government and Nonprofit Section of the American Accounting Association, 2003-04

External Reviewer, Bowling Green State University's Dept of Accounting Program Review 2003

President, Nonprofit Committee of the Michigan Association of CPAs 2000-2002

Nonprofit Training for auditors at Yeo and Yeo, CPAs Saginaw, MI

Grader for Certificate of Management Accounting Exam 1980-1990

To Michigan State University's Broad College of Business:

Representative of the College to the University Committee on Curriculum (UCC) and its sub-committee C 2012-present

Member (ex-officio) Masters Programs Committee and Undergraduate Programs Committee 2012-present

To Michigan State University's Department of Accounting and Information Systems:

Member, Strategic Planning sub-committee 2012-2013

Member, Assessment Committee 2008-present

Member, 50th year Celebration of the Accounting Doctoral Program, including preparation of a history of the program (booklet)

Member, AACSB Accreditation team, successful 5-year review and reaccreditation in January 2011

Member, Department Advisory Committee 2009-2010

Advisor to approx.. 60+ accounting honors students each year

Advisor of the Institute of Management Accountant Student Chapter (IMASC) 2013-present

Attended various student functions (e.g., Spring Banquet, BackStage Pass) and employer functions

Member, Faculty Development Group, FLC—Faculty teaching large courses 2008-2010
Evaluate transfer credit equivalency request made by university and college of business (Summer 2013)

Present to ACC 250 Accounting Careers course on the CMA exam each semester (2009-2012)

Read research papers of doctoral students: C. Boland, E. Marinich, D. Marshall

To Eastern Michigan University (EMU) from 1979-1980, 1982-1985, 1990-2008:

Presented on Nonprofit Accounting to the EMU Nonprofit Conference, October, 2010

Chair, Working group for the (successful) Carnegie Foundation application for Community Engagement classification 2008

Member, administrative negotiating team for EMU-AAUP 2004-06 & 2006-2010 faculty contracts

Member, Charter School Advisory Board 1996-2008

Member of search committees: Marketing Department Head 2007, Assistant Vice-President for Business and Finance 2007 and 2004, Director of Budgeting 2006, COB Dean 2004

Member, Nonprofit Graduate Certificate planning committee 2001-2008

Chair, Academic Affairs Budget Advisory Committee 2004-05

Chair, Health Care Task Force 2004-05

Co-chair, Institutional Research and Information Management Advisory Committee 2003-05

Director, Center for Community Building and Management 2003-04

Member, University Sabbatical and Leave Awards Committee 2003-04

Presentations on budgeting and finance to International Admissions Office, College of Health and Human Services Dean's office, Dept. of Social Work's Faculty Finance Committee

Content editor— COB Web site revision 2007-08

Member COB Faculty Advisory Council 1994-2000

Co-chair, Community Engagement Task Force (with R. King) 2003-05; Presentation to Merlanti Ethics Seminar 2006

AACSB Accounting Accreditation team, application accepted 2006; Assessment 1993 – 2008; Curriculum and Instruction Committee 1993-2002; Department Head 2002-2008

To the Community:

Member, Board of Directors – Glacier Hills Retirement Community; Ann Arbor, MI 2000-2004; 2007-2008; Expert witness on three nonprofit/governmental court cases; Member Finance Committee—SOS Community Services Ypsilanti, MI 1998-2004; Assist Washtenaw County nonprofit organizations with accounting issues (e.g., Nonprofit Enterprise at Work, HelpSource, Student Advocacy Center, SOS Community Services) often with students doing academic service-learning projects.

Awards:

Finalist for the Bea Sanders/AICPA Teaching Innovation Award 2011

EMU College of Business—Service 1996, 2002

Best Paper Award—American Taxation Association (with S. Gupta) 1989

EMU Women of Excellence 2003, 2008 (nomination)

EMU Josephine Nevins Keal Award 1993, 1997, 1998, 1999, 2001

Memberships

AAA	American Accounting Association; member of the Governmental and Nonprofit Section, Diversity Sections
AICPA	American Institute of CPAs
MACPA	Michigan Association of CPAs
AGA	Association of Governmental Accountants
IMA	Institute of Management Accountants
Beta Alpha Psi	Accounting Honorary Fraternity for students