

Fredric H. Jacobs  
Associate Professor of Accounting  
Michigan State University  
January 25, 2021

### Degrees

Bachelor of Arts, Mathematics, Carleton College, 1966  
Master of Business Administration, University of Chicago, 1969  
Doctor of Philosophy, University of Illinois at Urbana-Champaign, 1977

Major: Accounting, Minors: Statistics, Operations Research, Industrial Engineering.  
Dissertation Title: An Application of Statistical Control Models to Accounting Cost Variances

### Honors and Awards

American Accounting Association Fellowship, 1973, 1974.  
Arthur Andersen Dissertation Grant, 1975.  
AACSB Dissertation Grant, 1975.  
AT&T Faculty-Staff Award in Instructional Technology, Honorable Mention, 2008

### Publications

Jacobs, Fredric and R. Marshall, "Cost-Plus Pricing" *ARN Managerial Accounting eJournal*, <https://ssrn.com/abstract=3141407>.

Jacobs, Fredric and C. Boland, "How Personalized Assignments Can Increase Learning and Reduce Cheating in a Large-Lecture Introductory Accounting Class." *ARN Accounting Educator: Courses, Cases & Teaching eJournal*, Vol. 15 No. 13.

Jacobs, Fredric and L. Pociask, "Cost Accounting and Code Section 199 – How the Accuracy of Product Cost Determinations Can Affect a Taxpayer's Code Section 199 Deduction," *Taxes-The Tax Magazine*, July, 2006.

Jacobs, Fredric and S. Dilley, "The Qualified Production Activities Deduction: Some Planning Tools," *Tax Notes*, July 4, 2005.

Jacobs, Fredric and S. Dilley, "Optimizing Luxury Auto Deductions," *Journal of Accountancy*, August, 2004.

Jacobs; Fredric, S. Haka and R. Marshall, "Fixed Cost Allocation and the Constrained Product Mix Decision," *Advances in Accounting*, 2002.

Jacobs, Fredric and R. Marshall, "Accuracy of Service Cost Allocations" *The Journal of Cost Analysis*, Fall 1999.

Jacobs, Fredric, S. Dilley and R. Marshall, "Tax Benefits of ABC," *Journal of Accountancy*, January, 1997.

Jacobs, Fredric, R. Baker, F. Bayer, A. Gabbin, D. Izard. S. Polejewski, "A Summary of 'Outcomes Assessments': A Report by the Teaching and Curriculum Section Committee on Outcomes Assessments," *Journal of Accounting Education*, April, 1994.

Jacobs, Fredric, R. Marshall, S. Smith, "An Alternative Method for Allocating Service Department Costs," *The Ohio CPA Journal*, April, 1993.

Jacobs, Fredric and R. Marshall, "A Reciprocal Service Cost Approximation," *The Accounting Review*, January 1987.

- Jacobs, Fredric and R. Marshall, "The Choice Structure of Cost Variance Investigation Models," *Journal of Accounting Literature*, Spring 1984.
- Jacobs, Fredric, P. Cheng, and R. Marshall, "Cost Variance Investigation in a Linear Programming Framework", *Journal of Business Finance and Accounting*, April, 1984.
- Jacobs, Fredric, "When and flow to Use Statistical Cost Variance Investigation Techniques," *Cost and Management*, Jan-Feb 1983, also reprinted in *Quantitative Methods in Accounting* by Ahmed Belkaoui and portions quoted in *Cost Accounting A Managerial Emphasis* by Horngren and Foster.
- Jacobs. Fredric and K. Lorek, "Distributional Testing of Data From Manufacturing Processes," *Decision Sciences*, April 1980.
- Jacobs, Fredric and K. Lorek, "A Note on the Time Series Properties of Control Data in an Accounting Environment," *Journal of Accounting Research*, Autumn 1979.
- Jacobs, Fredric, "An Evaluation of the Effectiveness of Some Cost Variance Investigation Models," *Journal of Accounting Research*, Spring 1978.

### **Other Publications**

- Jacobs, Fredric, R. Baker, F. Bayer, A. Gaining, D. Izard, S. Polejewski, *Report of the 1992-93 Outcomes Assessment Committee*, American Accounting Association, 1993

### **Proceedings**

- Jacobs, Fredric (editor), *Proceedings of the 1993 Midwest Meeting of the American Accounting Association*, 1993.
- Jacobs, Fredric and R. Marshall, "Accuracy of Service Cost Allocations," *Proceedings of the Midwest Regional Meeting American Accounting Association*, April 1990.
- Jacobs, Fredric and R. Marshall, "Approximating Reciprocal Service Costs," *Proceedings of the Midwest Regional Meeting American Accounting Association*, April 1989.
- Jacobs, Fredric, "Applying Cost Variance Investigation Models: A Case Study," *Proceedings of the Midwest Meeting American Institute of Decision Sciences*, April 1981.
- Jacobs, Fredric, P. Cheng and R. Marshall, "A Linear Programming Model for the Cost Variance Investigation Decision," *Proceedings of the Midwest Regional Meeting American Accounting Association*, April 1981.
- Jacobs, Fredric, B. Newman, and L. Friedman, "An Empirical Test of the Effects of Continuing Education on CPAs in Two States," *Proceedings of the Southwestern Regional Meeting American Accounting Association*, March 1979.

### **Paper Presentations**

- "Personalized Assignments in a Large Lecture Introductory Accounting Class," Technology Tips, presented at the Annual Conference on Teaching and Learning, Accounting, American Accounting Association, 2009.
- "An Online Accounting Survey Course," Craft of Teaching, presented at the Annual Conference on Teaching and Learning, American Accounting Association, 2009.

- “Videocasting and Spanning Two LMS Platforms, Case Studies in Online Pedagogy,” presented at Virtual University Design and Technology’s Breakfast Series: Conversations on Online Pedagogy and Best Practices, Michigan State University, 2009.
- “Personalized Assignments in a Large Lecture Introductory Accounting Class,” presented at the Midwest Regional Meeting American Accounting Association, April, 2006
- “Using Lon-Capa in Introductory Accounting,” presented at the MSU "Explorations in Instructional Technology," Brown Bag Seminar series, April 2005.
- “Cost Analysis for Sod Production and Profitability,” presented at the Michigan Sod Growers Annual Meeting, March 2005.
- “Accuracy of Service Cost Allocations," presented at the Midwest Regional Meeting American Accounting Association, April, 1990.
- “Approximating Reciprocal Service Costs," presented at the Midwest Regional Meeting American Accounting Association, April, 1989.
- “Simplified Service Cost Allocations: Some Accuracy Results and a Proposed Alternative," presented at The University of Notre Dame, February, 1987.
- “A New Method for Allocating Reciprocal Service Costs", presented at CUNY-Baruch College, 1985.
- “The Error Characteristics of a Reciprocal Cost Approximation," presented at Ohio State University Workshop, 1985.
- “Fiscal Responsibility in Public School Administration: A Cost-Benefit Approach," presented at the Southeast Regional Meeting of The American Accounting Association, 1985.
- “A Comparison of Service Department Cost Allocation Procedures: A Computer Experiment," presented at University of Vermont, 1983.
- “A Linear Programming Cost Variance Investigation Model," presented at the Midwest Regional Meeting American Accounting Association, 1981.
- “Applying Cost Variance Investigation Models: A Case Study," presented at the Midwest Meeting of American Institute of Decision Sciences, 1981.
- “An Empirical Test of the Effects of Continuing Education on CPA's in Two States," presented at Southwestern Regional Meeting American Accounting Association, 1979.
- “Non-Profit Budgeting and Accounting," presented at Foundation Grantsmanship Regional Conference, 1979.
- “How to Cost Your Product in Today's Inflated Market," presented at Annual Convention of Michigan Meat Provisioners and Michigan Meat Association, 1979.
- “Using Breakeven Analysis in Non-Manufacturing Companies," presented at Independent Accountants Association of Michigan Accounting Workshop, 1979.
- “An Application of Some Cost Variance Investigation Models," presented at Coopers & Lybrand regional manager and partner meeting, 1978.

“An Empirical Test of the Effects of Continuing Education on CPAs in Two States,” presented at the Western Regional Meeting American Accounting Association, 1978.

### **Research Grants and Support**

MSU All-University Research Grant, 1976, 1982, 1983, 1986.

Coopers and Lybrand Summer Research Grant, 1977

### **Reviewer Service**

Member, Editorial Board, *Journal of Management Accounting Research*, 1988 - 97.

Member, Editorial Board, *Advances in Management Accounting*, 1990 – 07.

Member, Editorial Board, *International Journal of Applied Quality Management*.

Reviewer, Management Accounting Section Research Conference, 1996.

Reviewer, American Accounting Association Annual Meeting, 1996, 1997.

Reviewer, papers submitted to National and Midwest Regional Meeting, American Accounting Association, 1989, 1990, 1992, 1996.

Ad Hoc Reviewer, *Issues in Accounting Education*, 1992, 1993, 1994. Editorial Board

Member and Reviewer, *Advances in Accounting*, 1983-1990. Ad Hoc Reviewer, *The Accounting Review*, 1983-85.

Ad Hoc Reviewer, *Journal of Accounting Literature*, 1983.

Ad Hoc Reviewer, *Decision Sciences*, 1979-83.

### **Other Professional Service**

Member, Business and Industry Executive Committee, AICPA, 1997 – 99.

Secretary-Treasurer, Management Accounting Section, AAA, 1995 -97.

President, Midwest Region, AAA, 1993-94.

Program Chair, Midwest Region, AAA, 1993.

Chairman, Strategic Planning Committee, Management Accounting Section, AAA, 1993-94.

Vice-President, Midwest Region, American Accounting Association, 1991-1992.

Chairperson, Dissertation Award Committee, AAA Management Accounting Section, 1992

Moderator, Panel on Managerial Accounting Education, AAA National Meeting, 1991.

Member, Program Advisory Committee, AAA/Management Accounting Section Representative.

Regional Director of Management Accounting Section of AAA, 1988, 1990.

Moderator, Panel Discussion on Future Directions of Management Accounting Research: Practitioners' Perspectives, Midwest Regional Meeting of the AAA, 1990.

Moderator, Panel Discussion on Future Directions of Management Accounting Research, Midwest Regional Meeting of the AAA, 1989.

Management Accounting Coordinator, National Association of Accountants, 1988 – 89

Member, American Accounting Association.

Member. National Association of Accountants, 1990-95.

Member, AAA Management Accounting Section Committee on Professional Relations, 1986-1987, Chairman, Technical Session of the Midwest Meeting of the American Accounting Association, 1980.

Grader, Certificate of Management Accounting Examination, 1976.

## University Service

Chairperson, Department Scholarship Committee, 2015 –  
Co-Chairperson, Department Undergraduate Curriculum Committee, 2018 –  
Member, Department Diversity Committee, 2015 -  
Member, University Committee on Academic Governance, 2018 – 2020  
Facilitator, Faculty Learning Community, Effective Teaching in Large Classes, 2007 – 09.  
Member, Instructional Computing and Technology Committee, 2005 – 06.  
Associate Chairperson, Department of Accounting, 1998 – 02  
Acting Chairperson, Department of Accounting 1997-98.  
Member, University Committee on Academic Policy, 1998 – 2002  
Member, College of Business CQI Placement Committee, 1996-97.  
Director of Accounting Internship Program, 1989 - 1992  
Member, Departmental Advisory Committee, 1990-92, 1994-96.  
Member, Teaching Improvement and Evaluation Committee, 1992-93.  
Participant, University Grievance Hearing Panel, 1990.  
Member, MBA Core Coordinating Committee.  
Ph.D. Student Advisor. 1983-86. Honors College Student Advisor, 1980  
Member, University Graduate Council, 1986-1987.  
Member, Ph.D. Admissions Committee, 1983-86.  
Member, Ph.D. Preliminary Examination Committee, 1977-86 (Coordinated Exam, 82-86).  
Member, Department Chairman Search Committee, 1982.  
Member, Department Committee on Future Directions and Priorities, 1981.  
Member, Department Accreditation Committee, 1981.  
Member, Department Advisory Council, 1978, 1979, 1980.  
Member, Department Ad Hoc Committee on Doctoral Accounting Preliminary Examination, 1978.  
Member, Department Committee on Accounting Systems Knowledge of Senior Accounting Majors, 1978.  
Dissertation Committees  
    Chairperson: Barbara Lamberton Leon Hoshower Can olyn Callahan  
    Reading Member: Win Jordan Duane Milano Ali El-Gawary Parvez Sopariwala  
Courses Taught  
  
Undergraduate: Cost & Managerial Accounting Professional Program in Accounting:  
Managerial Account MBA: Managerial Accounting  
Ph.D.: Seminar in Managerial Accounting Research Virtual University: Survey of Accounting Concepts

## Public Service

Board of Directors, Michigan Energy Options, 2007 – 2018  
Member, Advisory Board, Lansing Community College Accounting Department, 2010 - 2020  
Board of Directors (Treasurer), Michigan Energy Options, 2007 – 16  
Treasurer, East Lansing Housing Corporation, 1995  
Vice-president, Red Cedar Certified Development Corporation Board of Directors, 1991-99  
Volunteer consultant, Handicappers Small Business Association, 1991 -.  
Member, Elementary Program Space Utilization Committee, East Lansing Public Schools  
Citizen Advisory Committee, 1988-1989.  
Assistant Baseball Coach, Michigan State University, 1987-89, 1995.

Officer, Red Cedar Community Association, 1982-87 (President, 84-87).  
Member, City of East Lansing Task Force on Cedarfest, 1986.  
Consultant, St. Lawrence Hospital, 1986-1987.  
Consultant, Pro-Action Institute, 1983-86.  
"A Vision of East Lansing," presented at Town Meeting of 100 East Lansing residents from  
City Council, School Board, MSU, and Neighborhood Associations, 1985.  
incorporator and Member, University/Community Council, 1985.  
Conducted staff development session on cost-benefit analysis for the Personnel  
Development Division of the State of Michigan Department of Civil Service, 1985.  
Consultant to Members of Central East Lansing Business Association, 1985.  
Consultant, United Neighborhoods Association; 1983.  
Organizer and Executive Director, Greater Lansing Accounting Aid Society, 1977-1982.