

February 2022

SUSAN P. CONVERY

VITA

Former name: Kattelus

Department of Accounting and Information Systems; Michigan State University
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Professional and Teaching Interests Governmental and not-for-profit accounting and auditing; taxation; financial and managerial accounting; assessment and curriculum

Certifications CPA Michigan 1981 registered; CMA 2009

Education

PhD Michigan State University 1990, Business Administration: accounting, taxation
Dissertation: *Private Nonoperating Foundations: An Empirical Investigation of Payout Rates and Foundation Characteristics Before and After the Economic Recovery Tax Act of 1981*
MS Eastern Michigan University 1979, Accounting
BA Michigan State University 1973, Business Administration

Awards

American Taxation Association/Deloitte Teaching Innovation Award, Aug 2018, with E. Outslay and S. Grabski
“Visualizing the Forest for the Trees: Arbor Corporation’s Country-by-Country Reporting”, a project that has been adapted for several accounting courses using Alteryx, Excel, and Tableau to analyze big data.

2019 Richard J. Lewis Quality of Excellence Award to the Assessment of Learning Task Force, Broad College of Business, Michigan State University.

2019 Outstanding MS in Accounting Alumna, Eastern Michigan University.

2013-2014 The Richard J. Lewis Quality of Excellence for the “Business of Music” program, Broad College

2014 AT&T Faculty-Staff Instructional Technology Award, MSU, Recognition of Excellence for ACC 308 Government and Nonprofit Accounting, honorable mention

Teaching Activities at Michigan State University:

ACC 300 Intermediate Financial Accounting I, 2018-present with team activities and projects that use Excel, Alteryx, Tableau, and an inventory simulation game.

ACC 308 Government and Nonprofit Accounting with Governmental and Not-for-Profit Accounting and Auditing: An Active Learning Workbook by Convery, Cambridge Business Publishers, 2009-present.

MUS 496 Your Music Business co-instructor for some of the nine sessions each year, a joint program between the Colleges of Business and Music, 2011-2019.

February 2022

ACC 202 Principles of Management Accounting, with emphasis on analytical thinking skills using Microsoft Excel. Author of *Analyzing Business Issues-With Excel (ABI-WEs)* designed for this course. 2008-2018.

Faculty adviser for accounting majors in the Honors College from 2011-present.

Faculty adviser for the Institute of Management Accountants Student Chapter (IMASC) from 2009-2018.
Traveled with students to annual national IMA Student Leadership Conferences (2009-2015) and Dow Chemical's Corporate Accounting Experience Day 2014, 2015, 2017.

Other courses taught at Michigan State University

ACC 431 (now 331) Federal Income Tax Accounting (1997)

ACC 444 Advanced Accounting (1987)

ACC 830 Tax Research Methods (1997)

Courses taught at Eastern Michigan University

ACC 130 Accounting for Nonbusiness Majors

ACC 241 Principles of Management Accounting

ACC 546 (346) Public and Not-for-Profit Accounting

ACC 344 Principles of Taxation

ACC 585 (685) Business Tax Planning

ACC 646 Financial Management of Nonprofit Orgs.

ACC 240 Principles of Financial Accounting

ACC 244 Accounting for Public Administrators

ACC 340 Intermediate Accounting I

ACC 444 Advanced Taxation

ACC 644 Tax Research Methods

COB 200 Introduction to Business

Publications

Advanced Accounting, 5th ed. 2023 (with P. Hopkins and R. Halsey), Chapters 9-10-11 on governmental and not-for-profit accounting, Cambridge Business Publishers, Inc., ISBN: 978-1-61853-432-3.

Using Excel for Business Decisions: WBT Consulting. 2020. ISBN 978-0-012503-76-9 for Armond Dalton Publishers, Okemos MI (with J. Porter and T. Stephenson).

Governmental and Not-for-Profit Accounting and Auditing: An Active-Learning Workbook. 2nd edition, 2019, Cambridge Business Publishers ISBN 978-1-61853-273-2 (previous editions 2017-2018, 2016-2017) with online resources on Cambridge's MyBusinessCourse. (3rd ed. in process).

"Analyzing Business Issues-With Excel (ABI-WEs)" activities described in an article by L. Farr and C. Vien, in *AICPA Extra Credit: The Newsletter for Accounting Educators*, October 9, 2018 and the 2012 article in *Issues in Accounting Education* with A. Swaney (see citation below).

Gatsby Manufacturing, Inc.: A Managerial Accounting Project. 2017. (with A. Guess), Armond-Dalton Publishers, Inc., ISBN: 978-0-912503-64-6.

"A Comparison of Canadian and U.S. CSR Strategic Alliances, CSR Reporting, and CSR Performance: Insights into Implicit-Explicit CSR." 2015. (with L. Thorne, L. Mahoney, K. Gregory), *Journal of Business Ethics*, available online DOI 10.1007/s10551-015-2799-6 (ISSN 0167-4544).

"The Effectiveness of Governmental Accounting Standards-Setting: The Case of Michigan Governments in Fiscal Distress." 2015. (with A. Imdieke), Mercatus Center, working paper published online at www.mercatus.org on November 5, 2015.

February 2022

"An Examination of Strategic Alliances and Corporate Social Responsibility." 2014. (with K. Kopka, L. Mahoney, W. LaGore) *Research on Professional Responsibilities and Ethics in Accounting*, Vol. 18: 109-130.

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

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

"Analyzing Business Issues-With Excel: The Case of Superior Log Cabins, Inc." 2012. (with A. Swaney) *Issues in Accounting Education*, Vol. 27 (1):141-156.

Accounting for Governmental and Nonprofit Entities (with E. Wilson and J. 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." 2005. (with R. Cheng and J. Engstrom), *Journal of Public Budgeting, Accounting, and Financial Management*, Vol. 17 (Summer) and editor of the Special Section on Governmental Accounting Education.

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

"Educating Government Financial Managers: University Collaborations Between Business and Public Administration." 2002. (with R. Cheng and J. Engstrom) *Journal of Government Financial Management*, Vol. 51 (3):10-15.

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

"Implications of GASB's New Financial Reporting Model for Municipal Bond Analysts and Managers." 2001. (with E. Wilson) *Public Budgeting and Finance*, Vol. 21(3):47-62.

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

"Compass State University: Managerial Accounting Issues in a Nonprofit Entity." 1998. (with S. Ravenscroft) *Issues in Accounting Education*, Vol. 13 (3): 629-653.

"Using a Capstone Accounting Information Systems Course for Assessment and the Development of Team Skills." 1998. (with M. Sharifi, G. McCombs) *The Review of Accounting Information Systems*, Vol. 2 (1): 31-38.

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

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

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

February 2022

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

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

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

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

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

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

Work-in-Progress:

"Visualizing the Forest for the Trees: Arbor Corporation's Country-by-Country Reporting" with S. Grabski for *Issues in Accounting Education*.

"Developing Strategic Problem Solvers: An Enterprise Systems Game" with S. Grabski for *Issues in Accounting Education*.

Professional and Academic Presentations from 2008

"Going Governmental: An Introduction to Government Audits," at the Governmental Accounting Conference, Michigan Association of CPAs, May 14, 2019 in Troy MI, and May 29, 2019 in Lansing MI

"Intro to Governmental Auditing," at the Governmental Accounting Conference, Michigan Association of CPAs, December 6, 2018 in Lansing MI.

"Yellow Book Standards Update" at the Governmental Accounting Conference, Michigan Association of CPAs, May 15, 2018 in Lansing MI, May 24, 2018 in Troy MI.

"Country-by-Country Reporting: Visualizing Transfer Pricing and Big Data," (with E. Outslay), presentation to American Accounting Association (AAA), Conference on Teaching and Learning, AAA National meeting San Diego, Aug 5, 2017.

"Teaching Large Lectures," panelist at the AAA national meeting, San Diego, CA, Aug 8, 2017.

"Teaching GNP courses with technology." AAA, Government and Nonprofit Section Continuing Professional Education Workshop, Aug 2015 and 2016.

"Leveraging Technology to Enhance Active-Learning in Class." Presented at Faculty Fridays Webinar Series
"Innovative Ways to Engage Students with Technology." Institute of Management Accountants, Sep 23, 2016.

February 2022

“Tips and Trick for Accreditation Managers” Sep 2015, AACSB, Chicago (with L. Mailette).

“Fundamentals of Governmental Accounting,” MACPA Governmental Conference, Lansing, MI May 23, 2013, Lansing MI, Dec 2011, Dec 2, 2010; Lansing MI Dec 11, 2008; Lansing MI May 12, 2009; Tro, MI May 21, 2009

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

“Yellow Book Update,” MACPA Nonprofit Conference Oct 2011, Governmental Conference, Lansing, MI Dec 3, 2009

“The Revised Form 990 for Nonprofit Organizations “for Federal Tax Workshops: MACPA Seminar, ½ day, Livonia, MI, and Oct 7, 2008; ½ day, Grand Rapids, Oct 24, 2008; Connecticut Association of CPAs, ½ day, Hartford, CT, Nov 6, 2008; MACPA Seminar, full day, Lansing, MI Mar 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

Presentations on Governmental and Not-for-Profit Accounting and Auditing prior to 2008

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

Externally Funded Research Proposals and Awards, Travel

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

EMU proposals for federal earmarks for community engagement, 2005, 2006, not funded; a subsequent \$1 million federal grant 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.

February 2022

Travel to Russia and Ukraine with a Business and Economic Delegation, People-to-People International, 1992.

Service

To the Profession

Reviewer, *Intermediate Accounting*, 2020 by M. Hanlon, L. Hodder, K. Nelson, D. Roulstone, A. Dragoo, Cambridge Business Publishers, Inc.; reviewed two chapters in 2018.

Reviewer, *AAA Issues in Accounting Education* June 2017

Reviewer, McGraw Hill, textbook revision of Principles of Management Accounting by Whitecotton, Libby, and Phillips.

Reviewer, AAA Annual Meeting, GNP Section – research paper for annual conference and mid-year meetings, various meetings

Member, AAA Membership Committee, 2012-2014 and chair of Accounting Certificate for Educators Task Force (related to non-tenure track faculty) of the AAA 2009-2010

Panelist, AAA Annual Meeting, Anaheim CA, Aug 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, Aug 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 Aug 2011

Reviewer, Conference papers—AAA-GNP section; AAA-Midwest section; EMU's World Language and Business Conference; Academy of Business Admin. 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 Mar 2013, Chicago Apr 2010, and Asheville NC Nov 2008)

Speaker at Pearson's PHASE Conference, Scottsdale, AZ Mar 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 and treasurer and vice-president in prior years

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 (CMA) Exam 1980-1990

To Michigan State University's Broad College of Business

Member, Broad College Undergraduate Curriculum Task Force, 2017-2018

Support, AACSB Accreditation 2009 to present

Presenter, Broad College's Multicultural Business Program's Skills for Success 2018, 2017, 2018.

Support, Pilot program of Accessibility training for ACC 202, 2017

Member, Performance Review of an Undergraduate Advising Services Director, 2017

College representative University Committee on Curriculum and sub-committee C (chair) and D, 2012-2016

Member (ex-officio) Masters and Undergraduate Programs Committee 2012-2016

February 2022

Member, Search Committee, Director of Broad College Undergraduate Academic Services, 2015

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

Member, AACSB Accreditation Committee, 2009 – present (site visits 2011, 2016, 2021).

Evaluate transfer credit equivalency requests for accounting courses (2013-present)

Honors College adviser to accounting majors (2009 to present).

Member, Strategic Planning sub-committee 2012-2013

Member, Assessment Committee 2008-present.

Presented to dept faculty on ACC 202 at lunch workshop, 2017.

Member, 50th year Celebration of the Accounting Doctoral Program, coauthor of history of the program

Member, Department Advisory Committee 2009-2010

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

Member, Faculty Development Group—FLC (faculty teaching large courses), 2008-2010

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

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

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

Chair, Working group Carnegie Foundation, 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, College of Business 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 website 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 2002-08

To the Community

Member, Board of Directors—Glacier Hills Retirement Community; Ann Arbor, MI 2000-04, 2007-08

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.

Consulting:

Southfield Professional Fire Fighters, Act 312 arbitration, 2021, 2016

Midland Professional Fire Fighters Association, Act 312 arbitration, 2017

February 2022

Michigan Professional Fire Fighters Association support to the Governor’s Task Force on “Responsible Retirement Reform for Governments,” January-May 2017
Ypsilanti Community Utilities Authority rate case, 2010
Parents of Ann Arbor Youth Soccer Association case, 2005
Habitat for Humanity and client/resident case– Ann Arbor, 2003
Washtenaw County Sheriff’s Department, Cost Accounting Project, 1981

Other Awards

2015, 2017, 2018 nominated for the Michigan Association of CPAs Accounting Teaching Excellence Award
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

Work Experience

2008—present Michigan State University—Fixed-term Faculty, Broad College, Dept of Accounting and IS
2001—2008 Eastern Michigan University (EMU), Professor of Accounting (Emeritus Professor, 2008)
2002—2008 EMU, Head of Dept of Accounting and Finance (ACC/FIN)
2005—2006 EMU Head of Dept of Computer Information System and ACC/FIN
1998—1999 Michigan State University, Broad College, Visiting Associate Professor
1996—2001 EMU, Associate Professor of Accounting with tenure
1990—1996 EMU, Assistant Professor of Accounting
1985—1990 Michigan State University, Graduate Assistant
1982—1985 EMU, Instructor
1980—1981 CPA, Icerman, Johnson & Hoffman, CPAs (now Deloitte), Ann Arbor, MI
1979—1980 EMU, Instructor
1977—1979 University of Michigan, Accounting Supervisor-Research Funds, Ann Arbor, MI

Memberships

AAA—American Accounting Association (and GNP Section)
AICPA—American Institute of CPAs (and Not-for-Profit Section)
IMA—Institute of Management Accountants
MICPA—Michigan Association of CPAs
Beta Alpha Psi (Accounting Honorary Fraternity)
Beta Gamma Sigma (National Honorary Business Fraternity)