

SECTION:

DATE:

September 16, 2008

# **BOARD OF REGENTS**

**EASTERN MICHIGAN UNIVERSITY**

## **RECOMMENDATION**

### **EMERITUS FACULTY STATUS**

#### **ACTION REQUESTED**

It is recommended that the Board of Regents grant Emeritus Faculty Status to two (2) former faculty members listed on the attached report.

#### **STAFF SUMMARY**

The Collective Bargaining Agreement between Eastern Michigan University and the Eastern Michigan University Chapter of the American Association of University Professors (AAUP) provides that a faculty member who has served the University for at least fifteen (15) years may be nominated for Emeritus Faculty Status upon retirement.

The nominations for these individuals have received the support of their respective department heads, the deans of their colleges, and the Provost and Executive Vice President.

#### **FISCAL IMPLICATIONS**

None.

#### **ADMINISTRATIVE RECOMMENDATION**

The proposed action has been reviewed and is recommended for Board approval.

University Executive Officer  
Provost and Executive Vice President

9/8/08  
Date

**EASTERN MICHIGAN UNIVERSITY  
EMERITUS FACULTY STATUS RECOMMENDATION  
September 16, 2008**

**Susan C. Kattelus**

Professor, Department of Accounting and Finance from 1990-2008  
(18 years)

Doctoral	Michigan State University
Masters	Eastern Michigan University
Baccalaureate	Michigan State University

**Judith A. Olson**

Professor, School of Health Science from 1991-2008  
(17 years)

Doctoral	Wayne State University
Masters	Columbia University
Baccalaureate	Mundelein College



**EASTERN MICHIGAN UNIVERSITY**  
**Division of Academic Affairs**

**EMERITUS FACULTY STATUS RECOMMENDATION**

The Department of ACCOUNTING & FINANCE recommends the awarding of **Emeritus Faculty Status** for the following retiring/retired faculty member:

Name of Faculty Member: SUSAN C. KATTELUS

Current Status/Rank at EMU: PROFESSOR

Date of Hire at EMU: 8-29-1990 Retirement Date: 8-1-2008

Number of Years at EMU: 18 (Minimum of 15 years of service required) PLUS 5 years as an instructor/lecturer 197-80; 1982-1985

Please complete the following information on the retiring faculty member for whom you are submitting this recommendation. This information is needed for inclusion in the EMU Faculty/Staff/Student Directory.

Home Address: \_\_\_\_\_

Home Telephone: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Name of Spouse: \_\_\_\_\_

Degree(s)/Institutions/Year: Baccalaureate: BA, MICHIGAN STATE UNIVERSITY, 1973

Masters: MSA, EASTERN MICHIGAN UNIVERSITY, 1979

Doctoral: Ph.D., MICHIGAN STATE UNIVERSITY, 1990

Please Attach a Brief Statement of Support to this Form

Emeritus Faculty status is contingent upon the approval of the Board of Regents. The above information will be kept on file in the Provost's Office.

Recommended by \_\_\_\_\_ (please print) Date 6-17-08

Department Head \_\_\_\_\_ Date \_\_\_\_\_ Dean \_\_\_\_\_ Date 6/18/08

Provost 11 Date 6/30/08 Date Submitted to Board of Regents September 16, 2008

Please forward this completed form to: Nicki Banush  
Academic Affairs, 106 Welch Hall

It is my pleasure to recommend Dr. Susan Kattelus for the distinction of Emeritus Professor status. She deserves this recognition not only for her 18 years as a faculty member, including six years as department head, but for her many contributions to the University that essentially began when she became an alum in 1979, graduating from the Master of Science in Accounting program at EMU.

After completing her EMU degree she became a licensed certified public accountant and worked for a large Ann Arbor accounting firm, but returned at the request of the Accounting Department to spend four years as an adjunct lecturer at EMU. This ultimately led to a Ph.D. from Michigan State University followed by her tenure here as a faculty member.

Her achievements during this time include numerous publications in highly respected journals including the premier journal of the accounting discipline-*The Accounting Review*. She is the author of a widely-used textbook *Accounting for Governmental and Nonprofit Entities* and a nationally respected authority in the area of governmental accounting. Her many service contributions to the University are too numerous to mention, however, some highlights include her membership on the Charter School Advisory Board, her chairmanship of the Carnegie Foundation application for Community Engagement Classification and her service as a member of the administration negotiating team for the two most recent EMU-AAUP faculty contracts. She has also served the community as a member of the Board of Directors of Glacier Hills Retirement Community and as a member of the Finance Committee of the SOS Community Services. She has been a member of the American Accounting Association's Governmental Accounting Standards Advisory Council, a member of the Board of Directors of the Michigan Association of CPAs, and President of the Government and Nonprofit Section of the American Accounting Association. She is affiliated with more than a dozen professional associations and has served in a variety of capacities for many of them.

Dr. Kattelus has always been considered a reliable and supportive colleague. She has constantly demonstrated her service to students and alumni by planning and attending the functions sponsored by their organizations. The reasons that Dr. Kattelus is so deserving of this honor are too numerous to mention in a few short paragraphs. Her steady, supportive influence has brought much to the culture of the Department of Accounting and Finance and to the College and University. She has left a mark of distinction during her time here.

**SUSAN C. KATTELUS, Ph.D., CPA, CGFM**

**VITA**

Department of Accounting and Finance  
Eastern Michigan University  
406 Owen; Ypsilanti, MI 48197  
734.487.3305; Fax 734.482.0806  
[susan.kattelus@emich.edu](mailto:susan.kattelus@emich.edu)

**Professional Interests** Governmental and nonprofit accounting and auditing; taxation; community engagement; academic service-learning; assessment and curriculum

**Certifications** CPA Michigan (1981); CGFM Certified Government Financial Manager (1995)

**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**

2001 - present	Professor of Accounting, Eastern Michigan University
2002 – 2008	Department Head; Department of Accounting and Finance; Eastern Michigan University; Ypsilanti, MI
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

### **Memberships**

AAA	American Accounting Association; member of the Governmental and Nonprofit Section, Accounting Programs Leadership Group, and Diversity Section
AICPA	American Institute of CPAs
MACPA	Michigan Association of CPAs
AGA	Association of Governmental Accountants
GFOA	Government Finance Officers Association
Beta Alpha Psi	

### **Courses Taught at Eastern Michigan University and Michigan State University**

#### ***Undergraduate:***

Principles of Financial Accounting	Governmental Accounting
Principles of Managerial 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
Financial Management of Nonprofit Organizations (online)	Tax Research Methods
Principles of Accounting	

### **Publications**

*Accounting for Governmental and Nonprofit Entities* (with Earl Wilson and Jackie Reck), 14th ed. McGraw-Hill/Irwin (2007), 13<sup>th</sup> (2004), 12<sup>th</sup> (2001), and 11<sup>th</sup> (1999) editions, under contract for 15<sup>th</sup> edition in progress, expected release March 2009. 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.

**Various Presentations on Governmental and Nonprofit Accounting and Auditing;  
Academic Service-Learning**

Michigan Association of CPAs (MACPA)  
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 – 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), Travel to Ramallah in April 2006, not funded.

Federal earmarks for community engagement, 2005, 2006, not funded.

\$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, 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:***

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



Reviewer, *Accounting Horizons* (Editorial Board), *Journal of Accounting Education*, *Issues in Accounting Education*, *Review of Accounting Information Systems*, *Municipal Finance Review*, *Accounting Education Journal*

Reviewer, many textbook manuscripts for McGraw-Hill, Southwestern, Wiley

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 the University:***

Chair, Working group for the Carnegie Foundation application for Community Engagement classification 2008.

Member, Charter School Advisory Board 1996-present

Member, Nonprofit Graduate Certificate planning committee 2001-present

Chair, Marketing Department Head Search Committee 2007

Member of the administration negotiating team for the EMU-AAUP 2004-06 and 2006-2010 faculty contracts

Member, Assistant Vice-President for Business and Finance Search Committee, 2007

Member, Director of Budgeting Search Committee 2006

Chair, Academic Affairs Budget Advisory Committee 2004-05

Member, Health Care Task Force 2004-05

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

Member, College of Business Dean's Search Committee 2004

Member, Vice-President of Business and Finance Search Committee 2004

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

### ***To the College:***

Content editor—new COB Web site 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

### ***To the Department:***

AACSB Accounting Accreditation team, application accepted 2006, accreditation plan in progress

Assessment 1993 - present

Curriculum and Instruction Committee 1993-2002

Department Head 2002-2008

***To the Community:***

Member, Board of Directors – Glacier Hills Retirement Community 2000-2004; 2007-present.

Member, Finance Committee – SOS Community Services 1998-2004

Assist Washtenaw County nonprofit organizations with accounting issues (Nonprofit Enterprise at Work, HelpSource, Student Advocacy Center, SOS Community Services) often with students doing academic service-learning projects.

**Awards:**

EMU College of Business—Service 1996, 2002

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

EMU Women of Excellence 2003, 2008 (nomination)

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

**Personal:** Three sons, two daughters-in-law, one granddaughter. Interests include music, gardening and the Great Lakes.



**EASTERN MICHIGAN UNIVERSITY**  
**Division of Academic Affairs**

**EMERITUS FACULTY STATUS RECOMMENDATION**

The Department of School of Health Sciences recommends the awarding of **Emeritus Faculty Status** for the following retiring/retired faculty member:

Name of Faculty Member: Judith A. Olson Ph.D., OTR

Current Status/Rank at EMU: professor

Date of Hire at EMU: 1991 Retirement Date: April 2008

Number of Years at EMU: 17 (Minimum of 15 years of service required)

Please complete the following information on the retiring faculty member for whom you are submitting this recommendation. This information is needed for inclusion in the EMU Faculty/Staff/Student Directory.

Home Address:

Home Telephone: ( ) \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Name of Spouse:

Degree(s)/Institutions/Year: Baccalaureate: Murdelein College, Chicago; psychology

Masters: Columbia University; O.T.

Doctoral: Wayne State University; early childhood education

Please Attach a Brief Statement of Support to this Form

Emeritus Faculty status is contingent upon the approval of the Board of Regents. The above information will be kept on file in the Provost's Office.

Recommended by (please print) \_\_\_\_\_

7/10/08  
Date

Department Head \_\_\_\_\_

7/10/08  
Date

Dean [Signature]

7/14/08  
Date

Provost //

7-16-08  
Date

September 16, 2008  
Date Submitted to Board of Regents

Please forward this completed form to: **Nicki Banush**  
Academic Affairs, 106 Welch Hall

**Narrative Statement to Support the Emeritus Faculty Recommendation of  
Dr. Judy Olson**

Dr. Judy Olson is a dedicated educator, researcher, and practitioner who has provided leadership and guidance to generations of occupational therapy students. Judy has that unique gift of being both a committed scholar and consummate educator making significant contributions to the profession of occupational therapy.

She began teaching at Eastern Michigan University in the Occupational Therapy Program in 1991. She has served in many roles here including faculty member, Program Director, Department Head of The Associated Health Professions, and Associate Dean of the College of Health and Human Services. In 2007 she was awarded the CHHS Everett Marshall Award for Outstanding Service. In addition, she is a well-known scholar in the area of mothering occupations. She co-edited the ground-breaking book, *Mothering Occupations, Challenge, agency and participation* in 2004.