TEXAS A&M UNIVERSITY-CORPUS CHRISTI

College of Business
Department of Accounting & Business Law

Self-Evaluation Report
Appendices

For Initial Accounting Accreditation by
AACSB International – The Association to
Advance Collegiate Schools of Business

July 2008
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## General Information

**Accounting academic unit:** Department of Accounting & Business Law  

**Accounting degree programs to be accredited:**  
- Bachelor of Business Administration—Accounting  
- Master of Accountancy  

**Accounting administrator:** Donald Deis  

**Dean of the College of Business:** Moustafa H. Abdelsamad  

**Business school and university:** College of Business  
Texas A&M University-Corpus Christi  

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**Date of submission of Self-Evaluation Report:** July 31, 2008  

**Individual to contact for questions related to Self-Evaluation Report**  
Donald Deis  

**University Catalogs 2007-2008**  
[http://www.tamucc.edu/catalog/archives/catalog08/index.htm](http://www.tamucc.edu/catalog/archives/catalog08/index.htm)
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Appendix A
The Department of Accounting and Business Law Strategic Plan
Texas A&M University-Corpus Christi
Institutional Vision, Mission, Goals

Vision
Texas A&M University-Corpus Christi is committed to becoming one of the leading centers of higher education in the Gulf of Mexico region while serving the intellectual, cultural, social, environmental, and economic needs of South Texas. As a result, Texas A&M University-Corpus Christi will invigorate and strengthen the region and state through its educational programs, research initiatives, and outreach efforts.

Mission
Texas A&M University-Corpus Christi is devoted to discovering, communicating, and applying knowledge in a complex and changing world. The university identifies, attracts, and graduates students of high potential, especially those from groups who have been historically under-represented in Texas higher education. Through a commitment to excellence in teaching, research, and service, Texas A&M University-Corpus Christi prepares students for lifelong learning and for responsible participation in the global community.

University Goals (G)
By 2010, Texas A&M University-Corpus Christi will establish:
1. A student body, of more than 10,000 students, which is representative of the demographics of the State of Texas and a corresponding increase of faculty and staff to support the students.
2. A faculty dedicated to the continuous improvement of teaching, learning, scholarly research, and creative activity.
3. A statewide reputation for an exemplary undergraduate education, anchored by an integrated core curriculum and learning communities.
4. Recognized master’s degree programs that enable students to be leaders in their fields and/or to continue their education at the doctoral level.
5. Strong doctoral programs which include degrees in a discipline related to the Harte Research Institute for Gulf of Mexico Studies, education, computer science, and clinical psychology, bringing the institution to the doctoral intensive institution classification.
6. An enhanced research mission and a growing international reputation for research focusing on the Gulf of Mexico, early childhood, geographic information systems, and reading education.
7. Collaborations with independent school districts, social agencies, public broadcasting, businesses, community colleges, medical schools, and other entities to provide access to lifelong learning and technological resources so that Texas A&M University-Corpus Christi is considered to be a leader in establishing successful partnerships, particularly to benefit the community.
8. An intellectual and cultural climate that inspires South Texans through the South Texas Institute for the Arts, the Performing Arts Center, and other cultural programs.
9. Programs for students, faculty, and staff to develop leadership, collegiality, and university involvement.
10. Access to the array of information resources and technology infrastructure necessary to support university programs, services, and research.

Momentum 2015 Imperatives (M)
1. Build and Sustain Academic Excellence and Competitive Programs
2. Enhance a Culture of Discovery and Innovation
3. Instill Global Perspectives into the Academic Life of the University
4. Establish Targeted Areas of State, Regional and National Recognition and Distinction
5. Achieve Doctoral Comprehensive Status and Aspire to Emerging Research Designation
6. Recruit, Retain and Graduate a Diverse and Highly Qualified Student Body
7. Recruit, Mentor and Retain a Diverse, Highly Qualified Faculty and Staff
8. Design and Cultivate Initiatives to Increase Lifelong Alumni Involvement
9. Live, Learn and Work Together to Promote a Vibrant Coastal Bend Community
10. Extend the Reach of the Island University
11. Preserve and Foster an Inviting Island Environment
12. Establish a Culture of Assessment, Investment and Stewardship
College of Business Mission

The College of Business supports the mission of the University by focusing on the higher education needs of business students in the region. Programs are designed to help students advance their education in business to become more productive citizens, further their careers, and pursue advanced studies within a changing global environment. Undergraduate programs offer selected specializations built on a foundation of general education and a broad business core. The Master of Business Administration program provides more advanced general management education with selected concentrations. The Master of Accountancy program offers advanced accounting studies. The College promotes a code of ethics, special concern for student learning, and the effective use of technology.

Student learning is the highest priority of the College. To that end, the College emphasizes intellectual contributions of applied scholarship and instructional development. The College supports faculty development, community service and involvement in professional organizations resulting in service to key stakeholders. The College solicits input from its primary stakeholders through advisory councils.

College of Business Strategic Goals
1. Provide high quality, relevant, innovative curriculum for business and non-business majors.
2. Recruit, develop, and retain quality faculty.
3. Encourage and support effective use of technology and other instructional resources to improve learning.
4. Enhance student learning and retention through quality recruitment, advising, and placement.
5. Pursue continuous improvement of college operations and community service.

Department of Accounting and Business Law Mission

The Department of Accounting and Business Law supports the missions of the College and University by focusing on the higher educational needs of accounting students in the region. Programs are designed to help students advance their education in accounting to become more productive citizens, further their accounting careers, and pursue advanced studies within a changing global environment. Based on a broad business core, the Bachelor of Business Administration with a major in Accounting (BBA-Accounting) prepares graduates for entry positions in industry, government, and not-for-profit organizations. The Master of Accountancy (MAcc) program offers advanced accounting studies. The Professional Program in Accounting (PPA) provides a more focused degree path for obtaining the undergraduate and graduate accounting degrees. To meet the educational qualifications necessary to qualify as a candidate to take the Uniform CPA Examination for the State of Texas, accounting students need coursework beyond the bachelor's degree. Both the MAcc and PPA are designed to academically qualify students with a BBA-Accounting to sit for the Uniform CPA Examination in the State of Texas.

Student learning is the highest priority of the Department. To that end, the Department emphasizes intellectual contributions of applied scholarship and instructional development. The Department supports faculty development, community service and involvement in professional organizations resulting in service to key stakeholders. The Department solicits input from its primary stakeholders to continuously improve its programs.
## Department of Accounting and Business Law
### Strategic Goals and Objectives

<table>
<thead>
<tr>
<th>University M1, M2, M3, M4, M6, M12</th>
<th>University G1, G2, G10</th>
<th>University M1, M6, M10, M12</th>
<th>University M1, M6, M12</th>
<th>University M8, M9, M12</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>COB Goal 1</strong>&lt;br&gt;(Accounting Unit Goal 1)&lt;br&gt;Provide high quality, relevant, innovative education for accounting and non-accounting students.</td>
<td><strong>COB Goal 2</strong>&lt;br&gt;(Accounting Unit Goal 2)&lt;br&gt;Recruit, develop, and retain quality faculty.</td>
<td><strong>COB Goal 3</strong>&lt;br&gt;(Accounting Unit Goal 3)&lt;br&gt;Encourage and support effective use of technology and other instructional resources to improve learning.</td>
<td><strong>COB Goal 4</strong>&lt;br&gt;(Accounting Unit Goal 4)&lt;br&gt;Enhance student learning and retention through quality recruitment, advising, and placement.</td>
<td><strong>COB Goal 5</strong>&lt;br&gt;(Accounting Unit Goal 5)&lt;br&gt;Pursue continuous improvement of department operations and community service.</td>
</tr>
</tbody>
</table>

### Accounting Unit Objectives (O)

1. Maintain a curriculum that provides a foundation for success in the accounting profession and development of key lifelong learning skills.
2. Encourage CPA and specialized certification of faculty and students.

### Accounting Unit Objectives (O)

1. Increase the number of faculty as our enrollment grows.
2. Encourage faculty to pursue excellence in teaching and research.
3. Pursue additional support to enhance research productivity and teaching effectiveness.

### Accounting Unit Objectives (O)

1. Integrate technology applications throughout the curriculum.
2. Develop distributed learning options as demand dictates.

### Accounting Unit Objectives (O)

1. Involve faculty in advising, placement, and student organizations.
2. Develop a broad range of student internships and career employment opportunities.
3. Recruit high quality students and encourage student learning and retention through engagement, organizations and support activities.

### Accounting Unit Objectives (O)

1. Encourage faculty membership and active involvement in professional and community business and professional organizations.
2. Communicate the department mission, goals, and activities to different stakeholders.
3. Establish an accounting advisory board.
<table>
<thead>
<tr>
<th>Objectives</th>
<th>Assessment Criteria</th>
<th>Financial Resources</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Goal 1</strong> Provide high quality, relevant, innovative education for accounting and non-accounting students.</td>
<td>Maintenance of curriculum that provides a foundation for success in the accounting profession and development of key lifelong learning skills.</td>
<td>No additional funds.</td>
<td>Department Chair and faculty</td>
</tr>
<tr>
<td>1. Maintain a curriculum that provides a foundation for success in the accounting profession and development of key lifelong learning skill.</td>
<td>Curriculum reviewed and syllabi updated.</td>
<td>No additional funds.</td>
<td>Department Chair and faculty</td>
</tr>
<tr>
<td>2. Encourage CPA and specialized certification of faculty and students.</td>
<td>Scheduled speakers, events</td>
<td>To be determined.</td>
<td>Department Chair and faculty</td>
</tr>
<tr>
<td><strong>Goal 2</strong> Recruit, develop, and retain quality faculty.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Increase the number of faculty as our enrollment grows.</td>
<td>None needed.</td>
<td>No additional funds.</td>
<td>Department Chair and faculty</td>
</tr>
<tr>
<td>2. Encourage faculty to pursue excellence in teaching and research.</td>
<td>Funded faculty travel and development</td>
<td>To be determined.</td>
<td>Department Chair and faculty</td>
</tr>
<tr>
<td>3. Pursue additional support to enhance research productivity and teaching effectiveness.</td>
<td>Renewed Research Insight and Audit Analytics databases and requested Wharton Research Data Services.</td>
<td>$67,000.</td>
<td>Department Chair and faculty, Deis, administrative council</td>
</tr>
<tr>
<td><strong>Goal 3</strong> Encourage and support effective use of technology</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Integrate technology applications throughout the curriculum.</td>
<td>Expanded use of Gleim CPA Test Prep CD in classes</td>
<td>No additional funds.</td>
<td>Department Chair and faculty</td>
</tr>
<tr>
<td>2. Develop distributed learning options as demand dictates.</td>
<td>Expanded online course options to support out-of-town internships.</td>
<td>To be determined.</td>
<td>Department Chair and faculty, Administrative Council</td>
</tr>
<tr>
<td><strong>Goal 4</strong> Enhance student learning and retention through quality recruitment, advising, and placement.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Involve faculty in advising, placement, and student organizations.</td>
<td>Continued and improved mentoring of PPA students.</td>
<td>No additional funds.</td>
<td>Department Chair and faculty</td>
</tr>
<tr>
<td>2. Develop a broad range of student internships and career employment opportunities.</td>
<td>Expanded internship opportunities for students, including out-of-town positions.</td>
<td>No additional funds.</td>
<td>Department Chair and faculty, Career Planning and Placement</td>
</tr>
<tr>
<td>3. Recruit high quality students and encourage student learning and retention through engagement, organizations and support activities.</td>
<td>Continued PPA program recruitment and successful new PPA Launch event</td>
<td>To be determined.</td>
<td>Department Chair and faculty</td>
</tr>
<tr>
<td><strong>Goal 5</strong> Pursue continuous improvement of department operations and community service.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>1. Encourage faculty membership and active involvement in professional and community business and professional organizations.</td>
<td>Increased faculty involvement in professional activities (discussant, reviewer, committees, etc.)</td>
<td>To be determined.</td>
<td>Department Chair and faculty</td>
</tr>
<tr>
<td>2. Communicate the department mission, goals, and activities to different stakeholders</td>
<td>Stakeholder feedback on the revised department mission statement is acquired and mission is published.</td>
<td>To be determined.</td>
<td>Department Chair and faculty, Business Advisory Council, students, employers and other stakeholders</td>
</tr>
<tr>
<td>3. Establish an accounting advisory board</td>
<td>Board established and first meeting held.</td>
<td>To be determined.</td>
<td>Department Chair and faculty, Dean, Institutional Advancement</td>
</tr>
</tbody>
</table>
## Department of Accounting and Business Law

### 2007-2008 Goals and Objectives Status Report

<table>
<thead>
<tr>
<th>Objectives</th>
<th>Assessment Criteria</th>
<th>Results</th>
<th>Future Plan</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Goal 1 Provide high quality, relevant, innovative education for accounting and non-accounting students.</strong></td>
<td>1. Maintain a curriculum that provides a foundation for success in the accounting profession and development of key lifelong learning skill.</td>
<td>Curriculum reviewed and syllabi updated. Enhanced assurance of learning direct measures.</td>
<td>All syllabi reviewed by faculty in Fall and Spring. Use of course embedded measures continues to evolve.</td>
<td>Continue the periodic review. Continue to refine and develop the measures and make full utilization of the results.</td>
</tr>
<tr>
<td>2. Encourage CPA and specialized certification of faculty and students.</td>
<td>Scheduled speakers, events</td>
<td>Careers in Government Event in Fall, Spring PPA Pinning Ceremony, IRS-CID event.</td>
<td></td>
<td>Continue to support and expand such programs and events.</td>
</tr>
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</table>

### Goal 2 Recruit, develop, and retain quality faculty.

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</thead>
<tbody>
<tr>
<td>1. Increase the number of faculty as our enrollment grows.</td>
<td>None needed.</td>
<td>Hired Dr. Zeidan to replace Dr. Slater who resigned effective Fall 2008.</td>
<td>Monitor enrollment and trends. Request new faculty positions faculty as needed.</td>
<td></td>
</tr>
<tr>
<td>2. Encourage faculty to pursue excellence in teaching and research.</td>
<td>Funded faculty travel and development</td>
<td>Faculty traveled to a conferences for research, teaching, and accreditation.</td>
<td>Encourage productive faculty to seek publications in higher level journals.</td>
<td></td>
</tr>
<tr>
<td>3. Pursue additional support to enhance research productivity and teaching effectiveness.</td>
<td>Renewed Research Insight and Audit Analytics databases and requested Wharton Research Data Services</td>
<td>Acquired new resources: WRDS, CCH Accounting Research Manager, AICPA ReSource, directEdgar, upgraded Compustat to WRDS version, renewed Audit Analytics</td>
<td>In addition to internally generated funds, work with the Accounting Advisory Board to help raise external funds and provide faculty internships.</td>
<td></td>
</tr>
</tbody>
</table>

### Goal 3 Encourage and support effective use of technology

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</tr>
</thead>
<tbody>
<tr>
<td>1. Integrate technology applications throughout the curriculum.</td>
<td>Expanded use of Gleim CPA Test Prep CD in classes</td>
<td>Gleim is used in auditing, tax, and financial accounting courses</td>
<td>Continue the efforts and monitor the results to ensure effectiveness.</td>
<td></td>
</tr>
<tr>
<td>2. Develop distributed learning options as demand dictates.</td>
<td>Expanded online course options to support out-of-town internships.</td>
<td>Offering graduate courses in forensic accounting and tax. Also offer online version of accounting principles courses</td>
<td>Continue to expand online course offerings within the available resources.</td>
<td></td>
</tr>
</tbody>
</table>
## Department of Accounting and Business Law
### 2007-2008 Goals and Objectives Status Report

<table>
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<th>Objectives</th>
<th>Assessment Criteria</th>
<th>Results</th>
<th>Future Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Goal 4 Enhance student learning and retention through quality recruitment, advising, and placement.</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Involve faculty in advising, placement, and student organizations.</td>
<td>Continued and improved mentoring of PPA students.</td>
<td>Continued mentoring process.</td>
<td>Encourage faculty to continue engaging students beyond the classroom.</td>
</tr>
<tr>
<td>2. Develop a broad range of student internships and career employment opportunities.</td>
<td>Expanded out-of-town internship opportunities for students</td>
<td>Out-of-town internships increased.</td>
<td>Work the Accounting Advisory Board and faculty members to increase the internship opportunities and list of participating companies.</td>
</tr>
<tr>
<td>3. Recruit high quality students and encourage student learning and retention through engagement, organizations and support activities.</td>
<td>Continued PPA program recruitment and successful new PPA Launch event</td>
<td>PPA Launch held in fall 2007.</td>
<td>Continue to work with the Admissions Office and the College to attract more qualified students to accounting.</td>
</tr>
<tr>
<td><strong>Goal 5 Pursue continuous improvement of department operations and community service.</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Encourage faculty membership and active involvement in professional and community business and professional organizations.</td>
<td>Increased faculty involvement in professional activities (discussant, reviewer, committees, etc.)</td>
<td>Faculty involved in ACFE, local chapter of TSCPA, AAA, and other organizations.</td>
<td>Continue the effort within available resources.</td>
</tr>
<tr>
<td>2. Communicate the department mission, goals, and activities to different stakeholders</td>
<td>Stakeholder feedback on the revised department mission statement is acquired and mission is published.</td>
<td>Feedback received no changes as a result.</td>
<td>Continue to publish and refine the newsletter.</td>
</tr>
<tr>
<td>3. Establish an accounting advisory board</td>
<td>Board established and first meeting held.</td>
<td>Board formed in Spring 2008, first meeting will be in fall 2008.</td>
<td>Work with the Advisory Board to help advance the Department and the Program.</td>
</tr>
</tbody>
</table>
Goal 1 Provide high quality, relevant, innovative education for accounting and non-accounting students.

The department obtained approval for the revised Professional Program in Accounting (PPA) curriculum, which appears in the 2007-2008 catalog. (O-1)

The department added an undergraduate elective in fraud examination and a graduate elective in forensic accounting to align our undergraduate and graduate curricula with current accounting practice. (O-1)

One of our faculty members attained the CFE (Certified Fraud Examiner) certification in addition to already being a CPA. He taught the fraud examination undergraduate accounting elective in the Spring 2008.

The department added two non-credit, web-based courses, one undergraduate and one graduate, to facilitate PPA student development and faculty mentoring. Through these courses, PPA students complete various assessments and activities to develop professional skills, including communication skills, professional knowledge, CPA exam knowledge, resume building, and interviewing skills. (O-1, O-2)

The department removed the Post-Baccalaureate Certificate in Accounting from the accounting curriculum effective with the 2007-2008 catalog. The certificate was designed so that students having non-accounting undergraduate degrees could obtain additional undergraduate courses in business and accounting to qualify to sit for the Uniform CPA Examination in Texas. The best students in the certificate program usually entered the Master of Accountancy program. In future, the department will focus its recruitment efforts on only those students who meet the entrance requirements for the Master of Accountancy and will recruit quality students with non-accounting degrees into that program. (O-1)

The department added a graduate CPA exam review course (a required course under the Fall 2007 PPA curriculum) to ensure students are prepared to pass the exam. (O-1, O-2)

The department states a preference for candidates having CPA certification in recruiting faculty. One new accounting faculty member was hired during 2007-2008 to begin in Fall 2008. (See details under Goal 2, below.) He has an active CPA license in Texas. (O-2)

Goal 2 Recruit, develop, and retain quality faculty.

One accounting position became available during the 2007-2008 academic year due to a faculty member's resignation. The position was filled for Fall 2008. The new accounting faculty member completed his Ph.D. at the University of Houston in April 2007. Another faculty member hired in 2006-2007 and who started in Fall 2007 defended her dissertation in July 2008 at the University of South Florida. The University made a major commitment to supplement existing funds to allow us to hire qualified faculty at market rates. (O-1)

Travel support was provided for faculty travel to refereed conferences to present papers. Additional travel funds were supplied for faculty development requests. (O-2)
The department asked for and was granted funds to renew the Standard and Poor’s Research Insight database and the Audit Analytics database for 2007-2008. The department requested and received approval to add new databases and to upgrade existing databases. Databases added: Wharton Research Data System (WRDS), CCH Accounting Research Manager, AICPA ReSource Professional Standards Core Library, directEdgar, Westlaw Legal Research. Databases upgraded: Compustat North American, Global Insight, and Daily Price History upgraded to WRDS version. (O-3)

Goal 3 Encourage and support effective use of technology and other instructional resources to improve learning.

Faculty began introducing Gleim CPA Review CD materials in classes as related to course content. (O-1)

The department offered two web-based undergraduate courses and two web-based graduate courses in 2007-2008. Both were successful and have been scheduled in subsequent semesters. (O-2)

The department continued the two non-credit web-based PPA development courses in 2007-2008. (O-2)

Goal 4 Enhance student learning and retention through quality recruitment, advising, and placement.

The department continued its faculty mentoring process for PPA students, facilitated by the new web-based PPA development courses and interactions with PPA students at events during the year. (O-1)

The department worked closely with the University’s Career Planning and Placement (CPP) office to help students prepare for successful interviews. Students participated in mock interviews and other career-related events. (O-2)

To heighten student awareness of CPP events, the department added CPP events to the PPA newsletter sent out each month and invited CPP staff to all PPA events and the year-end accounting department celebration. (O-2)

To expand employment opportunities for accounting graduates through CPP, the accounting department supplied CPP with lists of the top 25 public accounting firms in each of the major employment areas in Texas. (O-2)

To expand internship opportunities, the department worked with an alumnus at Ernst & Young in San Antonio to get the firm to come to campus to recruit interns. (O-2)

Recruiting quality students focused in 2007-2008 on recruiting for the PPA program, which feeds into our Master of Accountancy program. Students qualifying for the PPA program must have an overall 3.0 GPA at Texas A&M University-Corpus Christi and be committed to obtaining the masters degree and becoming CPAs. Recruiting efforts produced an increase from 24 students enrolled in Fall 2006 to 45 students enrolled in Fall 2007. (O-3)

In addition to regular programs at Student Accounting Society meetings, engagement and recruitment efforts were enriched by a number of special events during the year: (O-3)
August 24-25, 2007 – PPA Launch. Session topics include: CPA Exam Facts and Myths, Career Awareness, Interviewing, Internships, Salary Negotiation, Myers-Briggs Test. Luncheon speaker was Jerry Spence, CPA, President of the Corpus Christi Chapter of the Texas Society of CPAs and Partner, Gowland, Streaky, Morales & Co., PCCL.

September 24, 2007 – Careers in Government, a panel session held in the Performing Arts Center concerning career options in government followed by a Q&A session. Panelists were: Jeanette Franzelle, GAO; Paul Carlson, Nebraska State Controller; Joel Grover, U.S. Department of Treasury; Auston Johnson, State Auditor of Utah; Michele Levine, Director of Accounting, Office of Management and Budget, New York City; Scot Loyd, Swindoll, Janzen, Hawk & Loyd, LLC.; Sharon Russell, State of Alabama Department of Examiners of Public Accounts; Mack Shealy, CFO of Central Savannah River Area Regional Development Center; Jack Person, OSHA.

January - April, 2008 – Student participation in IRS Volunteer Income Tax Assistance (VITA)

February 23, 2008 – People’s Law School held in conjunction with the University of Houston Law Center.

March 6, 2007 – High School Educators Conference, co-sponsored with the TSCPA

February 29, 2008 – IRS Criminal Investigation Division “Who Dun It?” a full day simulation based on actual forensic financial crimes.

April 24, 2008 – Alice High School Presentation and Tour

April 29, 2007 – PPA 2008 Pinning Ceremony, Key Note Speaker: James A. Smith, CPA, Chairman of the Texas Society of CPAs and Managing Director of Smith, Jackson, Boyer & Board, PLLC.

May 2, 2008 – Meet the CPAs, luncheon meeting at Joe’s Crab Shack in which a panel of local CPAs held a Q&A session on accounting careers followed.

**Goal 5  Pursue continuous improvement of department operations and community service.**

Two faculty members have been appointed to the board of the local Texas Society of CPAs (TSCPA) chapter for the coming year. Two faculty members currently serve on AICPA committees. One faculty member serves on a national task force assigned by the Public Company Accounting Oversight Board (PCAOB) to research and make recommendations on the subject of audit firm quality control standards. Three faculty members were reviewers of papers for journals or conferences; five were discussants or moderators for sessions at conferences. One faculty member is an editor for two peer-reviewed journals and serves on three peer-reviewed journal editorial boards. (O-1)

The department mission, drafted in 2004-2005, was substantially revised in 2007. Feedback from stakeholders was received in Fall 2007 and the mission statement was published on the COB website in Spring 2008. The mission statement will be reviewed by the Accounting Advisory Board in 2008-2009. (O-2)

The department formed an accounting advisory board in 2007-2008. The first meeting will be held in Fall 2008. (O-3)
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APPENDIX B—COLLEGE PROMOTION AND TENURE PROCESS

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Promotion of Faculty

Texas A&M University-Corpus Christi University Rule 12.01.99.C1.01 provides faculty rank descriptors. This section further indicates that appointment to an academic rank is based on past and anticipated success in performance, accomplishments, and leadership in the areas of experience, academic preparation, knowledge in the teaching field, quality in teaching, academic advisement/career counseling, service, and intellectual contributions. As faculty advance in rank, faculty members are expected to achieve increasing success both by progressively mastering and by progressively improving in these areas. The consistently sustained performance of faculty responsibilities—as described in TAMU-CC University Rule 12.01.99.C1.01—is requisite for all promotions.

College Promotion and Tenure Committee

Candidates for promotion are evaluated by the College of Business Promotion and Tenure Committee. The Committee is a standing committee, one-half of whom are elected by the college tenure-track faculty. Each department elects one member. One member from each department is appointed by the Dean. Committee members serve two year staggered terms. Ideally, the Committee participants from each department are from disparate disciplines within the department. Committee members may succeed themselves on the Committee. A member of the Committee is a tenured faculty member of the rank of Associate Professor or higher. However, any faculty member who is applying for promotion is prohibited from serving on the Committee. Department chairpersons shall not serve as Committee members. If a department has fewer than two tenured faculty members, then a faculty member from another department may be selected. The election and appointment to the Committee is held during the Spring term preceding the Fall term during which the faculty member serves on the Committee. The chair of the Committee is elected by the members of the Committee. The Committee follows Robert's Rules of Order except that the chair has a vote.

Consideration for Promotion

Unless otherwise requested in writing, a faculty member is considered for promotion during the academic year in which all of the education and experience standards for a given rank are met as specified in TAMU-CC University Rule 12.01.99.C1.01. If not promoted, the faculty member remains eligible for subsequent consideration. In order to be reconsidered for promotion after the first year of eligibility, a faculty member must reinitiate the process by sending a letter requesting consideration to the Dean. A faculty member will not be considered for promotion to a rank above assistant professor until the faculty member completes at least the second year of full-time service at Texas A&M University-Corpus Christi and is in the third year.
Procedure

The faculty member who is eligible for promotion initiates the promotion process by September 1 of the year in which the faculty is a candidate for promotion by requesting the Dean to include the faculty member in the list of candidates for promotion to be presented to the Committee. The Dean's Office verifies that each faculty member on the promotion list satisfies the university standards for education and experience. The list of eligible candidates for promotion is also given to each Department Chair. The candidate's Department Chair makes a separate promotion recommendation to the Dean.

The Committee evaluates each candidate on the basis of the three components of teaching, intellectual contributions, and service. The Committee also evaluates the performance of the candidate toward satisfaction of the mission of the college.

If the Committee requires further explanation of the candidate’s record, the Committee may request a meeting with the candidate. The candidate, likewise, may request to meet with the Committee. The candidate is apprised of the subject to be clarified at least one week before the scheduled meeting with the Committee. The discussion must relate to the criteria by which the candidate is evaluated in the areas of teaching, intellectual contributions, and service. In addition, the candidate may request written comments from individuals that would aid the Committee in their deliberations. Such written material becomes a part of the faculty member's personnel record.

Recommendation to promote or to not promote a candidate is made in writing by the Committee to the Dean of the College of Business. In addition to the recommendation of the College of Business Promotion and Tenure Committee, the candidate's Chair provides a separate written recommendation concerning promotion to the Dean. The Dean will review the documentation of the candidate, the recommendation of the Chair, and the recommendation of the Committee, and make a formal written recommendation to the Provost. The candidate is provided with a copy of the final recommendation that is made by the Dean to the Provost.

Format for Documentation

The candidate supplies the supporting material to the Dean’s Office by October 15. All candidates for promotion must present documentation to support their promotion candidacy in the following format:

1. An executive summary (2 pages maximum) that clearly shows how the candidate’s qualifications fulfill each of the requirements expected in teaching, research, and service. Within this summary candidates must clearly indicate the number and types of intellectual contributions that have been published in the last five years and since the candidate joined the College.

2. A current curriculum vitae. Candidates must segregate the peer-reviewed journal articles from the other publication listings (i.e., editorial articles, forthcoming journal articles noted as such, etc.).

3. A current, complete College of Business Faculty Data Sheet.

4. The most recent five year account of the following items:
   a. Teaching assignments by semester
b. Teaching load
c. Student evaluations

5. Summaries of teaching innovations, new course development, and other activities related to teaching effectiveness and teaching quality.

6. Listing of service contributions to the university, community, and profession with dates, type of service, and documentation.

7. The candidate may (at the candidate's option) provide the Committee with not more than five letters of reference from peers, preferably in the candidate's field of specialization.

8. Reprints of published papers, preprints of papers in the process of being published, copy of title pages for books.

9. Documentation of attendance at or development of workshops, research seminars, etc.

10. Consulting activities both paid for and not paid for.

11. Other documentation that the candidate wishes to provide the Committee.

Candidates are encouraged to limit their submissions to one 3-inch binder, with supplementary materials placed in a second binder if necessary. Copies of textbooks and other supporting documents shall be made accessible to the Committee upon request.

**Criteria for Promotion from Assistant Professor to Associate Professor**

Experience:

Five years experience in full-time university teaching including three years in the rank of Assistant Professor or related academic experience is required. Related professional experience may in rare cases substitute. The Dean's Office verifies that each faculty member on the promotion list satisfies the university standards for education and experience.

Academic Preparation:

Holds the earned doctorate or equivalent terminal degree from an accredited school in the appropriate teaching field.

Knowledge in the Teaching Field:

A broad knowledge of the field and an in-depth knowledge of one or more parts of the field. The ability, experience, and expertise to teach both graduate and undergraduate courses.
Portfolio of Performance

Candidates for promotion to both the Associate Professor level and to the Full Professor level and consideration for tenure are expected to engage in a variety of teaching, service, and intellectual contribution activities. Candidates are evaluated on a total portfolio of these three endeavors. The college recognizes that not all teaching loads require equal effort because of differences in class size, number of preparations, and course difficulty. In addition, the college acknowledges that intellectual contribution performance varies in that acceptance for publication in highly respected journals is more difficult than publication in other journals. Service effort also varies depending on level of effort, type of committees, and visibility of effort. The Committee considers these variances when evaluating individual candidates. The discussion below of teaching, service, and intellectual contributions describes expectations for performance. Significant administrative duties may lessen these performance expectations.

Quality in Teaching:

The person should demonstrate a broad knowledge of the discipline and an in-depth knowledge in one or more parts of the field. The candidate should be a teacher of proven quality, with the ability, experience, and expertise to teach both undergraduate and graduate courses. Must demonstrate a continuing interest in improving as a teacher and in developing knowledge of university-level pedagogy. Evidence of quality in teaching may be demonstrated by instructional innovation, new course development, compilation of a teaching portfolio, or other similar activities. Additionally, the candidate may authenticate quality teaching efforts and performance through student evaluations, peer evaluations, self-evaluation, and student advising activities.

Intellectual Contributions:

Intellectual contributions are accrued in the areas of applied scholarship, instructional development, and basic scholarship. The description of the types of intellectual contributions that a candidate may amass to be considered for promotion are identical for promotion to Associate Professor or for promotion to Full Professor. Intellectual contributions can be accumulated through publication in peer reviewed professional, pedagogical, or scholarly journals; papers in proceedings; published case studies; instructor manuals; instructional software; books; or chapters in books. In addition, intellectual contributions can be accomplished through presentations at faculty research seminars and faculty workshops, writing book reviews, presenting research papers for peer review, new course development which is publicly reviewed, and publishing in in-house journals. While peer-reviewed consulting is considered part of applied scholarship, it alone will not meet the requirements of ongoing intellectual contributions for purposes of promotion.

The intellectual contributions described in the following paragraphs are normal requirements to be satisfied to be eligible for promotion to Associate Professor. The intent is to encourage faculty to be productive in developing skills to produce intellectual contributions.

Demonstrates competence and productivity in scholarly activities (applied scholarship, instructional development, and/or basic scholarship) that are related to the candidate's discipline and to the mission of the college. While not expected to be leaders in their respective scholarly arenas, candidates must demonstrate a record of participation, competence, and productivity in their field. The faculty member's work must be peer reviewed or otherwise publicly evaluated.
Intellectual contribution expectations vary depending on teaching load, average number of students taught, average number of classroom preparations, undergraduate versus graduate courses, and quality and reputation of journals for publications. The faculty member should have numerous intellectual contributions. To be eligible for promotion to Associate Professor, the candidate should have at least seven intellectual contributions with a minimum of three peer-reviewed articles in professional, pedagogical, or scholarly journals. At least one of these journal articles must be published with credit to this institution, and at least three peer-reviewed journal articles must be published within the last five years. Normally, a maximum of one refereed journal article, which may be the one written with credit to this institution, may be evidenced by a letter of acceptance for publication. The acceptance letter must state that the article requires no further revision before being published. The candidate should show significant contribution to at least one of these journal articles through either sole or first authorship.

Service:

Has become active in and commenced to assume a position of leadership in the College of Business and to the university on committees and special projects. Participation and leadership in professional and community service will also be considered insofar as they serve the mission of the college, the university's purposes, or the candidate's academic discipline.

Criteria for Promotion from Associate Professor to Professor

Experience:

Ten years experience in full-time university teaching including five years in the rank of Associate Professor is required. Related professional experience may in rare cases substitute. The Dean's Office verifies that each faculty member on the promotion list satisfies the university standards for education and experience.

Academic Preparation:

Holds the earned doctorate or equivalent terminal degree from an accredited school appropriate to the teaching area.

Knowledge in the Teaching Field:

Has a broad knowledge of the teaching field and has developed expertise in one or more parts of the field.

Portfolio of Performance

Candidates for promotion to Full Professor are evaluated on a total portfolio of effort as described in the discussion of promotion to Associate Professor. Significant administrative duties may lessen these performance expectations.
Quality in Teaching:

The individual should demonstrate maturity and skill in teaching, a proven record of teaching excellence, and continued demonstration of interest in improving pedagogical skills. The candidate should have assumed leadership in curricular development and issues related to teaching improvement in the discipline. May be considered a mentor in teaching effectiveness. Evidence of quality in teaching may be demonstrated by instructional innovation, new course development, compilation of a teaching portfolio, or other similar activities. Additionally, the candidate may authenticate quality teaching efforts and performance through student evaluations, peer evaluations, self-evaluation, and student advising activities.

Intellectual Contributions:

The variety of intellectual contributions for promotion to Full Professor is analogous to the categories discussed in requirements for promotion to Associate Professor.

The intellectual contributions described in the following paragraphs are requirements to be satisfied to be eligible for promotion to Full Professor. The intent is to encourage faculty to be productive in developing skills to produce intellectual contributions.

Demonstrates competence and productivity in scholarly activities (applied scholarship, instructional development, and/or basic scholarship) that are related to the candidate's discipline and to the mission of the college. Candidates must demonstrate a record of participation, competence, and productivity in their field. The faculty member's work must be peer reviewed or otherwise publicly evaluated.

The number of intellectual contributions expected from a faculty member vary depending on teaching load, average class size, average number of preparations, undergraduate versus graduate courses, and quality and or reputation of journals for published articles.

The faculty member should accumulate at least ten intellectual contributions since promotion to Associate Professor and a total of three intellectual contributions in the last five years, three of which must be refereed articles published in recognized academic, professional, or pedagogical journals. At least one of the journal articles must be published with credit to this institution. The candidate should show significant contribution to at least one of these journal articles through either sole or first authorship. Normally, a maximum of one refereed journal article, which may be the one written with credit to this institution, may be evidenced by a letter of acceptance for publication. The acceptance letter must state that the article requires no further revision before being published.

Evidence of achieving an intellectual contribution reputation can be shown by other activities such as winning a research award, being cited by other authors in scholarly or professional publications, serving in an editorial capacity for a journal, or other significant activity. The Committee may substantiate this reputation by the use of outside reviews.

Service:

Has assumed a position of leadership in the College of Business and the university on committees and special projects. Participation and leadership in professional and community service is considered insofar as they serve the mission of the college, the university's purposes, or the candidate's academic discipline. Significant participation in professional service is shown through professional association activities such as serving as an editor, officer, program chair, or in similar roles.
Definition of Tenure

Tenure is defined in Texas A&M University-Corpus Christi University Rule 12.01.99.C2.

Consideration for Tenure

As defined by University Rule 12.01.99.C2.3.1, beginning with appointment to the rank of full-time Assistant Professor or a higher rank, the tenure probationary period for a tenure track faculty member will not exceed seven years of full-time service at Texas A&M University-Corpus Christi. Up to three years of service at other institutions may be considered as part of the probationary period if agreed to at the time of the faculty member's initial tenure track appointment.

A faculty member requests consideration for tenure during the sixth year of service in a tenure track position; the College of Business Promotion and Tenure Committee considers the candidate’s request during the sixth year; and, based upon a positive recommendation, tenure would be granted at the beginning of the candidate’s seventh year. Tenure candidates currently ranked as Assistant Professor must simultaneously apply for promotion to Associate Professor. Faculty members who believe their teaching, scholarship, and service record merits early tenure may apply during the fifth year of service at the university. In rare cases, an individual may be awarded tenure at the time of hiring or after the third year if the Dean and Department Chair concur and the decision is noted at the time of the faculty member’s initial tenure track appointment.

A faculty member who has requested to be considered for tenure is notified, by the Dean, that the faculty member is included in the list of candidates for tenure. The candidate is notified at least thirty days prior to the beginning of the evaluation process. Before the evaluation process begins, the candidate for tenure provides written documentation describing the candidate's performance and accomplishments.

College Promotion and Tenure Committee

Candidates for Tenure are evaluated by the Committee. The Committee is a standing committee, one-half of whom are elected by the college tenure-track faculty. Each department elects one member. One member from each department is appointed by the Dean. Committee members serve two-year staggered terms. Ideally, the Committee participants from each department are from disparate disciplines within the department. Committee members may succeed themselves on the Committee. A member of the Committee is a tenured faculty member at the rank of Associate Professor or higher. Department chairpersons shall not serve as Committee members. If a department has fewer than two tenured faculty members, then a faculty member from another department may be selected. The election and appointment to the Committee is held during the Spring term preceding the Fall term during which the faculty member serves on the Committee. The chair of the Committee is elected by the members of the Committee. The Committee follows Robert's Rules of Order except that the chair has a vote.
Procedure

The faculty member who is eligible for tenure initiates the review process by September 1 of the year in which the faculty is a candidate for tenure by requesting the Dean to include the faculty member on the list of candidates eligible for tenure. This list of candidates who are eligible for tenure is given to the Committee and is distributed to the College faculty.

Any faculty member who believes that his/her name was incorrectly omitted from the Dean's eligibility list may request that her/his name be added to the list. The request must be in writing and must include justification and supporting documentation. The Dean will forward the request and documentation to the Committee and to the candidate's Department Chair both of whom will independently review the request and submit a written recommendation concerning the faculty member's eligibility to the Dean. If both the Committee and the Department Chair recommend against consideration of tenure, consideration is closed at the college level for that academic year. If either the Committee or the Department Chair sustain the position of the faculty member, the faculty member shall be added to the list of candidates for tenure.

In presenting the list of candidates eligible for tenure, the Dean verifies each candidate's satisfaction of the standards for experience and academic preparation. In situations where the Dean may have concerns about a faculty member's academic preparation, the Dean may request the Committee to review and evaluate the candidate's academic record. The Committee evaluates the candidate on the basis of quality of teaching with attention given to course development, effective teaching, and instructional innovations; intellectual contributions in the areas of applied scholarship, instructional development, and/or basic scholarship; and university, professional, and community service. Candidates should organize documentation to support their satisfaction of these areas.

If the Committee requires further explanation of the candidate’s record, the Committee may request the candidate to meet. The candidate, likewise, may request to meet with the Committee. The candidate is apprised of the subject to be clarified at least one week before the scheduled meeting with the Committee. The discussion must relate to the criteria by which the candidate is evaluated in the areas of teaching, intellectual contributions, and service. In addition, the candidate may request written comments from individuals that would aid the Committee in their deliberations. Such written material becomes a part of the faculty member's personnel record.

The Office of the Dean is responsible for maintaining the faculty member's personnel file and providing access to that file to the Committee and to the Chair of the department. The faculty member has a right to see and comment on all items in the file that are provided to those involved in the tenure review process. The Dean is responsible for independently assessing the tenure candidate's record of performance and for reviewing the tenure recommendations of the Committee and the recommendation of the Department Chair.

Recommendations to grant tenure or not to grant tenure are made in writing by the Committee and by the Department Chair to the Dean of the College of Business. The recommendation must specifically describe how the candidate does or does not satisfy the standards for tenure. The Dean is responsible to make recommendations concerning tenure to the Provost after considering the recommendations of the Committee and the Department Chair. The Dean shall review the recommendations of the Committee and the Chair prior to making a recommendation to the Provost.

Following the Dean's consultation with the candidate, the Dean makes a written recommendation to grant or not grant tenure to the candidate to the Provost. A copy of the recommendation is provided to the candidate.
Criteria For Tenure

Academic Preparation:

Holds the earned doctorate or equivalent terminal degree from an accredited school in the appropriate teaching field.

Knowledge in the Teaching Field:

A broad knowledge of the field and an in-depth knowledge of one or more parts of the field. The ability, experience, and expertise to teach both graduate and undergraduate courses.

Portfolio of Performance

Candidates for tenure are expected to engage in a variety of teaching, service, and intellectual contribution activities. Candidates are evaluated on a total portfolio of these three endeavors. The college recognizes that not all teaching loads require equal effort because of differences in class size, number of preparations, and course difficulty. In addition, the college acknowledges that intellectual contribution performance varies in that acceptance for publication in highly respected journals is more difficult than publication in other journals. Service effort also varies depending on level of effort, type of committees, and visibility of effort. The Committee considers these variances when evaluating individual candidates. The discussion below of teaching, service, and intellectual contributions describes expectations for performance. Significant administrative duties may lessen these performance expectations.

Quality in Teaching:

The individual should demonstrate a broad knowledge of the discipline and an in-depth knowledge in one or more parts of the field. The candidate should be a teacher of proven quality, with the ability, experience, and expertise to teach both undergraduate and graduate courses. Must demonstrate a continuing interest in improving as a teacher and in developing knowledge of university-level pedagogy. Evidence of quality in teaching may be demonstrated by instructional innovation, new course development, compilation of a teaching portfolio, or other similar activities. Additionally, the candidate may authenticate quality teaching efforts and performance through student evaluations, peer evaluations, self-evaluation, and student advising activities.

Intellectual Contributions:

Intellectual contributions are accrued in the areas of applied scholarship, instructional development, and basic scholarship. Intellectual contributions can be accumulated through publication in peer reviewed professional, pedagogical, or scholarly journals; papers in proceedings; published case studies; instructor manuals; instructional software; books; or chapters in books. In addition, intellectual contributions can be accomplished through presentations at faculty research seminars and faculty workshops, writing book reviews, presenting research papers for peer review, new course development which is publicly reviewed, and publishing in in-house journals. While peer-reviewed consulting is considered part of applied scholarship, it alone will not meet the requirements of ongoing intellectual contributions for purposes of tenure.
The intellectual contributions described in the following paragraphs are requirements to be satisfied to be eligible for tenure. The intent is to encourage faculty to be productive in developing skills to produce intellectual contributions.

Demonstrates competence and productivity in scholarly activities (applied scholarship, instructional development, and/or basic scholarship) that are related to the candidate's discipline and to the mission of the college. While not expected to be leaders in their respective scholarly arenas, candidates must demonstrate a record of participation, competence, and productivity in their field. The faculty member's work must be peer reviewed or otherwise publicly evaluated.

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Service:

Has become active in and commenced to assume a position of leadership in the College of Business and to the university on committees and special projects. Participation and leadership in professional and community service will also be considered insofar as they serve the mission of the college, the university's purposes, or the candidate's academic discipline.

Documentation

The candidate supplies the supporting material to the Dean’s Office by October 15. All candidates for tenure must present documentation to support their tenure candidacy in the following format:

1. An executive summary (2 pages maximum) that clearly shows how the candidate’s qualifications fulfill each of the requirements expected in teaching, research, and service. Within this summary candidates must clearly indicate the number and types of intellectual contributions that have been published in the last five years and since the candidate joined the College.

2. A current curriculum vitae. Candidates must segregate the peer-reviewed journal articles from the other publication listings (i.e., editorial articles, forthcoming journal articles noted as such, etc.).

3. A current, complete College of Business Faculty Data Sheet.

4. The most recent five year account of the following items:
   a. Teaching assignments by semester
   b. Teaching load
   c. Student evaluations
5. Summaries of teaching innovations, new course development, and other activities related to teaching effectiveness and teaching quality.

6. Listing of service contributions to the university, community, and profession with dates, type of service, and documentation.

7. The candidate may (at the candidate's option) provide the Committee with not more than five letters of reference from peers, preferably in the candidate's field of specialization.

8. Reprints of published papers, preprints of papers in the process of being published, copy of title pages for books.

9. Documentation of attendance at or development of workshops, research seminars, etc.

10. Consulting activities both paid for and not paid for.

11. Other documentation that the candidate wishes to provide the Committee.

Candidates are encouraged to limit their submissions to one 3-inch binder, with supplementary materials placed in a second binder if necessary. Copies of textbooks and other supporting documents shall be made accessible to the Committee upon request.
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<tr>
<td>Texas A&amp;M System Rule 07.01 Ethics Policy (applicable to administrators and faculty)</td>
<td>31-37</td>
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<tr>
<td>Texas A&amp;M University-Corpus Christi Rule 15.99.03 Ethics in Research and Scholarship</td>
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<tr>
<td>College of Business Faculty Code of Ethics</td>
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<td>College of Business Student Code of Ethics</td>
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</table>
1. INTRODUCTION

The responsibility for educating and training the future leaders of the state and nation carries with it the duty to adhere to the highest ethical standards and principles. Therefore the Board of Regents of The Texas A&M University System promulgates the following ethical principles and standards which shall apply to all persons employed by TAMUS regardless of rank or position. In the event of a conflict between the terms of this policy and any existing policy, this policy will control. If a topic has also been addressed in other System Policies or Regulations, the procedures and statements contained therein are hereby reaffirmed and made a part hereof for all purposes. Use of the term "TAMUS" is intended to include the System Administrative and General Offices and the component universities, agencies and the health science center unless the context indicates otherwise.

2. PRINCIPLES OF ETHICAL CONDUCT

2.1 TAMUS employees shall not hold financial interests that are in conflict with the conscientious performance of their official duties and responsibilities.

2.2 TAMUS employees shall not engage in any financial transaction in order to further any private interest using nonpublic information which they obtain in the course of their employment.

2.3 TAMUS employees shall put forth honest effort in the performance of their duties.

2.4 TAMUS employees shall make no unauthorized commitments or promises of any kind purporting to bind TAMUS.

2.5 TAMUS employees shall not use their public offices for private gain.

2.6 TAMUS employees shall act impartially and not give preferential treatment to any private or public organization or individual.

2.7 TAMUS employees shall protect and conserve public property and shall not use it for other than authorized activities.

2.8 TAMUS employees shall not engage in outside employment or activities, including seeking or negotiating for employment, that conflict with official duties and responsibilities.

2.9 TAMUS employees shall promptly disclose waste, fraud, abuse, and corruption in accordance with System Policy 21.04, Control of Fraud and Fraudulent Actions.
2.10 TAMUS employees shall adhere to all laws, regulations, and policies that provide equal opportunity for all persons regardless of race, color, religion, sex, national origin, age, or disability.

2.11 TAMUS employees shall endeavor to avoid any actions that would create the appearance that they are violating the law or the ethical standards of TAMUS.

3. CONFLICTS OF INTEREST

3.1 Ethics Commission Financial Disclosure Statements: The Chancellor, the presidents of the component universities, the directors of the component agencies, and the president of the health science center are required by state law to file a financial statement with the Texas Ethics Commission annually. Forms prescribed by the commission shall be utilized. A copy of such forms shall be filed in the Office of the Board of Regents.

3.2 Disclosure of Interest for Non-CEOs: Deputy chancellors, vice chancellors, vice presidents, and all TAMUS employees who exercise discretion with regard to the investment of funds under the control of the System, shall file annually with their respective chief executive officers an Annual Financial Disclosure Report disclosing detailed information regarding themselves, their spouses, and their dependent children.

The Annual Financial Disclosure Form is maintained by the Office of General Counsel and is available online using the following link:

http://tamus.edu/offices/legal/help/ethics/

3.3 Outside Employment and Service of Chancellor: Any outside employment of the Chancellor, including serving on the Board of Directors of a corporation, shall be approved in advance by the Chairman of the Board of Regents, or the Chairman's designee.

3.4 Disclosure of Interest in Property to be Acquired: As officers of government, the Chancellor, presidents, and agency directors are required to disclose any legal or equitable interest in property that is to be acquired with public funds. Such disclosure shall be made by filing an affidavit containing specific information as required by Tex. Govt. Code §553.002. The affidavit must be filed with the county clerk of the county in which the individual resides and the county clerk of each county in which the property is located. Such filing must be completed within 10 days before the date on which the property is to be acquired by purchase or condemnation. "Public funds" includes only funds collected by or through a government.
4. SYSTEM PROPERTY AND SERVICES

4.1 **Abuse of Official Capacity:** It is a violation of state law for TAMUS employees acting with the intent to obtain a benefit or with intent to harm or defraud another, to intentionally or knowingly misuse any thing of value belonging to the government that comes into their custody or possession by virtue of their office or employment.

4.2 **Misuse of Official Information:** It is a violation of state law if a TAMUS employee, in reliance on information to which he or she has access in his or her official capacity and which has not been made public, (1) acquires or aids another to acquire a pecuniary interest in any property, transaction, or enterprise that may be affected by the information; or (2) speculates or aids another to speculate on the basis of the information. It is also a violation of state law if a TAMUS employee, with the intent to obtain a benefit or with intent to harm or defraud another, discloses or uses information for a nongovernmental purpose that he or she has access to by means of his or her employment and that has not been made public.

4.3 **Telephones and Other Communications Equipment:** See, System Policy 33.04, sec. 1, and System Regulation 25.99.08

4.4 **Other TAMUS Equipment:** See, System Policy 33.04, sec. 2.

4.5 **TAMUS Vehicles:** See, System Policy 33.04, sec. 3.

5. BENEFITS, GIFTS, AND HONORARIA

A "benefit" is anything reasonably regarded as pecuniary gain or pecuniary advantage, including benefit to any other person in whose welfare an employee has a direct and substantial interest.

5.1 **Bribery:** No TAMUS employee may solicit, offer, confer, agree to confer, accept or agree to accept any benefit in exchange for his or her decision, opinion, recommendation, vote, or other exercise of official power or discretion. A benefit that is otherwise allowed by System policy is nevertheless prohibited if it is offered in exchange for official action, as described above.

5.2 **Prohibited Benefits:** TAMUS employees who exercise discretion in connection with contracts, purchases, payments, claims, and other pecuniary transactions of government may not solicit, accept, or agree to accept any benefit from any person the employee knows is interested in or is likely to become interested in any contract, purchase, payment, claim, or transaction involving the employee's discretion. This prohibition does not apply to (1) gifts or other benefits conferred on account of kinship or a personal, professional, or business relationship independent of the employee's status as a TAMUS employee; (2) a fee prescribed by law to be received by the employee or any other benefit to which the employee is lawfully entitled or for which he or she gives legitimate consideration in a capacity other than as a TAMUS employee; (3) a gift, award, or memento that is received from a lobbyist who is required to make reports under Chapter 305 of the Government Code; and (4) items
having a value of less than $50, not including cash or negotiable instruments. An
employee who receives an unsolicited benefit that he or she is prohibited from
accepting by law may donate the benefit to a governmental entity that has the
authority to accept the gift or may donate the benefit to a recognized tax-exempt
charitable organization formed for educational, religious, or scientific purposes.

5.3 Food, Lodging, Transportation, and Entertainment Received as a Guest: A TAMUS
employee may accept food, lodging, transportation, or entertainment from persons or
entities he or she knows or reasonably should know are interested in or likely to
come interested in a contract, purchase, payment, claim, decision, or transaction
involving the exercise of the employee's discretion only if the employee is a "guest" as
defined by Texas law. An employee is a "guest" if the person or a representative of
the entity providing the food, lodging, transportation, or entertainment is present at the
time the food, lodging, transportation, or entertainment is received or enjoyed by the
employee. The Chancellor, presidents, and agency directors are required to report any
such benefits valued at over $250 on their annual disclosure statements filed with the
Texas Ethics Commission.

5.4 Benefits Received: TAMUS employees shall disclose to their respective CEOs any
benefit received in the course of official business having a value of more than $250.
The Chancellor, presidents and agency directors shall make such disclosures to the
Board of Regents.

5.5 Awards: TAMUS employees may accept plaques and similar recognition awards,
including achievement and recognition awards from TAMUS.

5.6 Honoraria: TAMUS employees may not solicit, accept, or agree to accept an
honorarium in consideration for services they would not have been asked to provide
but for their official position or duties. This prohibition includes a request for or
acceptance of a payment made to a third party if made in exchange for such services.
However, they may accept the direct provision of or reimbursement for expenses for
transportation and lodging incurred in connection with a speaking engagement at a
conference or similar event. Meals provided as a part of the event or reimbursement
for actual expenses for meals may also be accepted. Participation by the employee
must be more than merely perfunctory.

6. DUAL OFFICE HOLDING

6.1 Nonelective State or Federal Office: TAMUS employees may hold nonelective
offices with boards, commissions, and other state and federal entities provided that the
holding of such office, (1) is of benefit to the State of Texas, or is required by state or
federal law, and (2) is not in conflict with the employee's position within TAMUS.
Such appointments must be approved by the responsible CEO. Prior to the Chancellor
or a CEO accepting an invitation to serve in an additional nonelective office, the
Board of Regents must determine that the appointment meets the two requirements
stated above. The Board must also make an official record of any compensation to be
received by the Chancellor or CEO from such appointment, including salary, bonus,
per diem or other types of compensation.
6.2 Positions of Employment with Government Agencies: TAMUS employees may hold other positions of employment with agencies, boards, commissions, or other entities of government so long as the holding of such positions is consistent with the prohibitions against dual office holding in the Texas Constitution. Consulting arrangements with federal, state, or local governmental agencies of a detached and independent advisory nature are not considered to be appointments with such agencies.

7. PUBLIC OFFICIALS AND POLITICAL ACTIVITIES

7.1 Entertainment: If a TAMUS component provides tickets to a public official to allow the official and/or his or her guests to attend an event, an officer or employee of the TAMUS component will serve as host to the official, and must attend the event.

7.2 Perishable Food Items: TAMUS components may provide public officials with small, infrequent gifts of perishable food items delivered to their offices if such gifts are unsolicited and are not offered in exchange for action or inaction on the part of the public official.

7.3 Expenses for Public Officials: TAMUS components may pay expenses in order to furnish information to state officials relevant to their official position, including presentations about the programs and services of TAMUS.

7.4 Use of Official Authority Prohibited: No TAMUS employee may use his or her official authority or influence, or permit the use of a program administered by TAMUS to interfere with or affect the result of an election or nomination of a candidate or to achieve any other political purpose. No TAMUS employee may coerce, attempt to coerce, command, restrict, attempt to restrict, or prevent the payment, loan, or contribution of anything of value to a person or political organization for political purposes. Any TAMUS employee who violates either of these provisions is subject to immediate termination of employment, in accordance with the Texas Government Code.

7.5 Use of TAMUS Funds or Property: No TAMUS employee shall expend or authorize the expenditure of any TAMUS funds, services or supplies for the purpose of financing or otherwise supporting the candidacy of a person for an office in the legislative, executive, or judicial branch of state government or of the government of the United States, or influencing the outcome of any election, or the passage or defeat of any legislative measure. No appropriated funds may be expended for the payment of full or partial salary of any employee who is also required by Tex. Govt. Code Chpt. 305 to register as a lobbyist. TAMUS facilities may be used as polling places for local, state, and national elections.
7.6 Voting and Political Participation: As employees of the State of Texas, TAMUS employees have the rights of freedom of association and political participation guaranteed by the state and federal constitutions, except as limited by valid state laws. TAMUS employees shall be allowed sufficient time off to vote in public elections without a deduction from pay or from accrued leave time.

7.7 Political Campaign Events on TAMUS Property: See, System Regulation 33.01.01.

7.8 Employees as Candidates and Officeholders: TAMUS employees may run for election and serve as members of the governing bodies of school districts, cities, towns, or other local governmental districts. No campaign activities may be conducted during official business hours unless the employee has requested and received permission to use leave time for such purpose. Any employee elected to such a position may not receive any salary for serving as a member of such governing bodies.

7.8.1 TAMUS employees may run for election and serve as members of the governing bodies of school districts, cities, towns, or other local governmental districts. No campaign activities may be conducted during official business hours unless the employee has requested and received permission to use leave time for such purpose. Any employee elected to such a position may not receive any salary for serving as a member of such governing bodies.

7.8.2 If an employee wishes to announce as a candidate and seek election to other than a local office, such employee must seek approval to be granted an unpaid leave of absence until the final election is over. If the employee is elected, a resignation from employment is deemed to be automatic and the employment ends when the person assumes office. If the chief executive officer is not willing to grant a leave of absence for the election process, the employee must choose between the position of employment and the desire to be elected to another position.

7.9 Political Contributions from Employees: TAMUS employees may make personal contributions to candidates for office and political organizations, with the exception that no TAMUS employee may contribute personal services, money, or goods of value to a candidate campaigning for Speaker of the Texas House of Representatives.

8. TRAVEL

Detailed TAMUS policy regarding travel regulations may be found in System Policies and Regulations.

8.1 "Official Business" for Purpose of Travel: To qualify for travel reimbursements and use of TAMUS vehicles, including aircraft, the purpose of a trip must be "state business" or "official business" of TAMUS. State or official business is the accomplishment of a governmental function directly entrusted to TAMUS or one of its components, including the reasonably necessary means and methods to accomplish that function.

8.2 Improper Travel Reimbursement: When a TAMUS employee engages in travel for which compensation is to be received from any source other than System funds, the
employee shall not submit a claim under the provisions of the TAMUS travel regulations. A TAMUS employee who receives an overpayment for a travel expense shall reimburse TAMUS for the overpayment.

8.3 **Transportation, Meals, and Lodging:** Reimbursement for travel expenses for all employees, including the Chancellor, presidents, and agency directors is governed by the State of Texas Travel Allowance Guide.

8.4 **Reimbursement for Employee Travel Under Contracts and Grants:** Employees traveling under contracts and grants (federal, state, private) shall be reimbursed for travel expenses and allowances on the same basis as other TAMUS employees, except in those instances where the terms of the contract or grant specify travel guidelines and reimbursement rates which differ from State of Texas reimbursement rates.

8.5 **Travel Bonus (Frequent Flyer) Awards:** See, System Regulation 25.02.01, sec. 2.6.

8.6 **State Credit Cards:** See, System Regulation 25.02.01, sec. 6

8.7 **Official Travel by Spouses and Relatives of Employees:** See, System Regulation 25.02.01, sec. 4.

8.8 **Foreign Travel:** See, System Regulation 25.02.01, sec. 2.4.

8.9 **Use of System Aircraft:** See, System Policy 25.01 and System Regulation 25.02.01, sec. 3.

9. **EMPLOYMENT**

9.1 **Supplementary Compensation:** See, System Policies 01.03 and 31.01.

9.2 **Outside Employment and Consulting:** See, System Policy 31.05.

9.3 **Nepotism:** See, System Policy 33.03.

9.4 **Sexual Harassment:** See, System Policy 34.01.

**CONTACT OFFICE:** The Office of General Counsel
ETHICS IN RESEARCH AND SCHOLARSHIP

University Rule 15.99.03.C1 - Approved September 30, 2002
Supplements System Regulation 15.99.03

1. OVERVIEW

Texas A&M University-Corpus Christi strives to maintain superior standards in all research and scholarship activities. The university expects all employees and other persons participating in university research projects and/or support activities to do likewise.

2. ALLEGATIONS OF MISCONDUCT

Any allegations of misconduct in university research or scholarship activities should be reported in writing to the Associate Vice President for Research and Scholarly Activity. The Associate Vice President for Research and Scholarly Activity is the designated officer who is responsible for carrying out the requirements of this rule and of System Regulation 15.99.03.

3. INVESTIGATIONS

When written allegations of misconduct in research or scholarship are presented to the Associate Vice President for Research and Scholarly Activity, he or she may initiate an inquiry into the alleged misconduct.

3.1 The inquiry is an informal fact finding effort to determine whether an allegation warrants an investigation. The inquiry will be conducted by the Associate Vice President for Research and Scholarly Activity, or by a committee appointed by this administrator.

3.2 If the inquiry provides sufficient basis for conducting an investigation, one shall be conducted following the guidelines of System Regulation 15.99.03. The investigation is a formal examination of relevant facts to determine if misconduct has occurred and will be conducted by a committee appointed by the Associate Vice President for Research and Scholarly Activity.

Contact for Interpretation: Associate Vice President for Research and Scholarly Activity
Faculty Ethics and Academic Responsibility
Approved by faculty May 12, 2004

Purpose:

This policy describes the ethical responsibilities of our College faculty in five areas: students, scholarship, colleagues, the university, and the larger community that the university serves.

Policy Statement Justification:

The basic functions of the university are the advancement and dissemination of learning, the development of critical intelligence, creative talent, aesthetic sensibility and moral awareness in its students, and the training of citizens and professional workers for the society of which the university is a part.

The indispensable condition for the successful discharge of these functions is an atmosphere of intellectual freedom. Unless the faculty member is free to pursue the quest for knowledge and understanding, wherever it may lead, and to report and discuss findings, whatever they may be, the university faculty member cannot perform properly. The university, therefore, must provide such an atmosphere of intellectual freedom for its faculty (University Rule on Academic Freedom: 12.01.99.C1.02). The faculty, in turn, must uphold this freedom in all its actions.

Freedom entails responsibilities. Every faculty member must accept the responsibilities that are concomitant with the freedom that is enjoyed. Those responsibilities are to: (1) students, (2) scholarship, (3) colleagues, (4) the university, and (5) the larger community that the university serves.

1. Responsibilities to Students

Faculty members have the responsibility for creating in their relations with students a climate that stimulates and encourages students to learn. Faculty should exemplify high scholarly standards and respect, and foster students’ freedom to choose and pursue appropriate academic goals. Faculty should:

- Encourage the free pursuit of learning in students.
- Maintain confidentiality unless otherwise required by law.
- Exemplify the best scholarly standards of the disciplines.
- Demonstrate respect for students as individuals, and adhere to one’s proper role as intellectual guide and counselor.
- Make every reasonable effort to foster honest academic conduct.
- Be fair and impartial in evaluations to assure that evaluation of students reflects the true merits of students’ work and effort.
- Maintain professional behavior in the classroom.
- Avoid any exploitation of students for private advantage and acknowledge significant assistance from them.
- Protect students’ academic freedom.
• Be sensitive to gender, race, religion, ethnicity, physical handicap, and age.
• Maintain an environment that is free of discrimination and sexual harassment and take all accusations of discrimination and/or sexual harassment seriously.
• Avoid threatening or abusive behavior or language.
• Not accept gifts, favors, or other offerings from students that could create a perceived or real conflict of interest.

2. Scholarly Responsibilities

The faculty member's responsibilities to scholarship derive from the university's commitment to knowledge and the advancement of learning. Thus the faculty member must strive to keep abreast of the research and scholarship that is being carried forward. Faculty should:

• Recognize their special responsibility for the advancement of knowledge.
• Seek the truth and to state the truth as one sees it.
• Improve scholarly competence.
• Exercise critical self-discipline and judgment in using, extending, and transmitting knowledge.
• Practice intellectual honesty, including appropriately acknowledging contributions made by students, colleagues, and others.
• Prevent intrusion of subsidiary interests in the freedom of inquiry.

3. Responsibilities to Colleagues

The faculty member's responsibilities to colleagues derive from their common membership in the community of scholars. Faculty should:

• Treat each other with dignity and respect.
• Respect and defend free inquiry by associates.
• Show professional courtesy and respect for others in exchange of criticism.
• Strive to be objective during the professional judgment of colleagues.
• Accept a fair share of the responsibilities for the governance of the university.
• Actively assist in the professional development of colleagues.
• Not knowingly misrepresent the views/positions of colleagues.
• Maintain an environment that is free of discrimination and sexual harassment and take all accusations of discrimination and/or sexual harassment seriously.
• Avoid threatening or abusive behavior or language.

4. Responsibilities to the University

The faculty member's primary responsibility to the University is to be an effective scholar and teacher. In addition, the faculty member is expected to actively participate as a citizen of the University community. Faculty should:

• Be effective in teaching, scholarship, and service.
• Adhere to university policies and regulations.
• Monitor the amount and character of any work outside the university, with due regard to responsibilities within the university.
• Give due notice to the university of pending interruption or termination of service whenever possible.
• Avoid conflicts of interest.

5. Responsibility to the Community

As members of the larger community, faculty members have the rights and prerogatives, and the obligations and duties of any citizen. These include the right to join political or other associations, to convene and conduct public meetings, and to publicize opinions on political and social issues. In any public discourse, faculty members should take care to make clear when their comments represent personal opinions and when their comments represent official University positions. Faculty should:

• Strive to conduct oneself as a responsible, productive member of the community, aware of and sensitive to the responsibilities and obligations placed on all citizens by a free society.
• Make it clear in public statements that one’s personal opinions are one’s own and not those of the university.
• Conduct one’s public and private lives so as to avoid bringing dishonor to oneself and the university.

Faculty Actions and Reporting Procedures

Faculty members made aware of violations to this Ethics and Academic Responsibility Statement are expected to take appropriate steps to stop such behavior and/or refer a person who has been harmed by inappropriate behavior to the appropriate channels [direct supervisor, Department Chair, Dean of the College, Provost and Vice President for Academic Affairs (faculty) or Vice President for Student Affairs (students), Director of Employee Relations Office; as per University Rules 32.01.01.C1.01 and 34.01.99.C1.01]. Any person receiving complaints of harassment from students, employees, or faculty, must notify the Office of Employee Relations within twenty-four hours of receiving the harassment complaint (as per University Rule 34.01.99.C1.01, paragraph 2.3). Allegations of misconduct in university research or scholarship activities should be reported in writing to the Provost and Vice President for Academic Affairs (as per University rule 15.99.03.C1). Faculty members who violate this Ethics and Academic Responsibility Statement may be subject to disciplinary procedures.
I. PREAMBLE

Texas A&M University-Corpus Christi’s College of Business is a community of student and faculty scholars who seek to promote and abide by the highest legal, ethical, and professional behavior and practices. The COB expects and requires its undergraduate and graduate students, faculty and staff to actively participate in maintaining the highest standards of academic integrity and professional conduct.

The COB Student Code of Ethics is consistent with the College’s mission and expands on and supports all policies, standards, rules and regulations of Texas A&M University-Corpus Christi which are currently in effect or as amended. Specifically, this document is a complement to and not a substitute for the university’s Student Code of Conduct, published in the Student Handbook. The goals of the COB Student Code of Ethics’ are to promote the College’s core values and to support compliance with the academic policies stipulated herein and those of Texas A&M University-Corpus Christi.

To help ensure the success of these standards of academic conduct, the COB requires that all students enrolled in courses offered by the COB read and agree to abide by the specifics of the document called “COB Student Code of Ethics.” The College shall have the right to take such action as may be deemed academically appropriate in response to a student’s failure to comply with these standards.

Consistent with university policies on grade appeals, students affected by disciplinary action based on a violation of the COB Student Code of Ethics have the right to appeal such cases. Details of the appeals procedures appear in section V of this document.
II. PLEDGE OF SUPPORT OF THE COB STUDENT CODE OF ETHICS

Upon formally registering to pursue an academic major or minor offered by the COB, undergraduate students are expected to sign a pledge (see attachment A) to uphold the COB Student Code of Ethics in all academic endeavors of the university. Graduate students are expected to do likewise upon their enrollment to pursue a graduate degree offered by the COB.

All COB students are responsible for familiarizing themselves with the COB Student Code of Ethics, value its moral and philosophical foundations and support its objectives of promoting academic integrity and professionalism.

III. STANDARDS OF CONDUCT IN THE COB STUDENT CODE OF ETHICS

The COB Student Code of Ethics rests upon the two principles by which all COB students must base all their academic activities. These standards are encompassed in the values of ACADEMIC INTEGRITY and PROFESSIONALISM.

1. ACADEMIC INTEGRITY in the pursuit of academic endeavors refers to submitting / presenting all work for credit, including but not limited to exams, assignments, quizzes, individual or group research projects, and oral presentations as the student(s)’ own work unless otherwise properly acknowledged, documented or previously authorized by the professor (such as in group assignments.)

Violations of this standard of academic integrity include, but are not limited to, the following actions: copying, wholly or partially from another student’s paper/exam, willingly allowing another student to copy one’s work; plagiarism or copying, without proper acknowledgment or documentation, wholly or partially from a book, printed or electronic article or any other media source regardless of whether or not the item in question has been copyrighted; turning in the same work for two or more different classes in the same or different semesters, without the authorization of the professors involved; giving false reasons for not being able meet a course requirement (exam, assignment, report, etc.) as scheduled; taking an exam for another student or allowing somebody else to take one’s exam, changing answers after a test/assignment has been graded and asking the professor to grade it again; obtaining and/or distributing copies of exams or exam materials without authorization, etc.

2. PROFESSIONALISM in the pursuit of academic endeavors refers to conducting oneself with respect and dignity with regard to all constituents of the
university, including fellow students, faculty, administrators, staff, and others during academically related activities, whether on or off campus. Students are expected to demonstrate consideration for and interact cooperatively with individuals of different races, religions, national origins, genders, sexual orientations, physical abilities or appearances, and backgrounds.

Violations of this standard of professionalism include, but are not limited to, repeatedly engaging in unruly behavior in class (arriving late or leaving early, using cell phones, talking to others, etc.), using obscenity, committing harassment, and participating in other such behavior that becomes disruptive and interferes with the educational experience.

IV. SANCTIONS FOR VIOLATIONS OF THE COB STUDENT CODE OF ETHICS

Individual COB faculty members have the autonomy and responsibility of addressing violations of the COB Student Code of Ethics in their classes or in academic work under their supervision. Consistent with the university’s policy on academic honesty professors may apply any of the following sanctions to the student(s) involved, based on the seriousness of the academic dishonesty at issue:

1. Written reprimand;
2. Requirement to re-do the work in question;
3. Requirement to submit additional work;
4. Lowering of grade on the work in question;
5. Assigning a grade of “F” to the work in question;
6. Assigning a grade of “F” for the course in question;
7. Recommending more severe punishment.

If the professor assigns a grade of “F” for the course in question on account of a violation of the COB Student Code of Ethics and if this disciplinary determination is applied prior to the last day to withdraw from a class with an automatic W, the student(s) involved does (do) not have the prerogative of withdrawing from such course. In case of an infraction to the COB Student Code of Ethics, the faculty member is to complete an incident report form (attachment B) with copies to the student, the professor’s Department Chair, the COB Assistant Dean, the Vice President for Student Affairs, and the Dean of the appropriate college if the student in question is not a business major. The second or subsequent infringements of said code may result in recommendations of academic probation or academic dismissal for the student(s) involved.

Students penalized for not complying with the COB Student code of Ethics have the right to appeal. The procedures for such appeals are outlined below.
V. PROCEDURES FOR STUDENT APPEAL OF SANCTIONS FOR VIOLATIONS TO THE COB STUDENT CODE OF ETHICS

Steps in the Appeals Process

The process for appealing sanctions to violations of the COB Student code of Ethics which have affected a student’s grade in a course is the same as the Student Grade appeals process as described in University Rule 13.02.99.C2. http://www.tamucc.edu/provost/university_rules/students/130299C201.htm
PLEDGE TO UPHOLD THE COLLEGE OF BUSINESS’ STUDENT CODE OF ETHICS

I hereby acknowledge that I have read and understood the philosophy and principles of the College of Business Student Code of Ethics and that I am aware of the consequences for violations of such code of academic conduct.

I also understand that sanctions for infringement of the COB Student Code of Ethics are academic, not legal, matters and that, should I ever be affected by these issues, I have the right to appeal within the academic framework established in the appeals process.

Furthermore, I accept the responsibility to conduct honorably all my academic activities as a College of Business student at Texas A & M University—Corpus Christi and pledge to abide by and uphold the principles of academic integrity and professionalism in the COB Student Code of Ethics.

Name (please print)_______________________________

Student I.D. number ______________________________

__________________________________                Date________________

signature
Attachment B

COB STUDENT CODE OF ETHICS INCIDENT REPORT

Student’s Name___________________________ I.D.# ____________________

Course No, section and title____________________________________________

Semester_____________________ Professor_______________________

Description of alleged violation of COB Student Code of Ethics:

Description of documentation to substantiate allegation above:

Description of action taken by professor:

Professor’s signature____________________________          Date___________

Student: I have reviewed this COB Student Code of Ethics Incident Report, have received a copy and understand that I have the right to appeal.

Student’s signature______________________________         Date___________

Copies: Professor, Student, Professor’s Department Chair, COB Assistant Dean, V.P. for Students Affairs, and Dean of appropriate College if student is not a business major.
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### APPENDIX D—FACULTY PUBLICATIONS

<table>
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<td>Faculty Publications in Refereed Journals (2003-08 Academic Years)</td>
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Faculty Publications in Peer Reviewed Journals (2003-2008)

Paul A. Cameron
Associate Professor of Accounting

Articles-Refereed Journals


Valrie Chambers
Associate Professor of Accounting

Articles-Refereed Journals


**Donald Ray Deis**  
Ennis & Virginia Joslin Endowed Chair  
Professor of Accounting  
Chair, Department of Accounting & Business Law

**Articles-Refereed Journals**


52


Brian Paul Elzweig
Assistant Professor of Business Law

Articles-Refereed Journals


Steven D. Hall  
Professor of Accounting

Articles-Refereed Journals  


Bo Ouyang  
Assistant Professor of Accounting

Articles-Refereed Journals  


Anita J. Reed  
Visiting Instructor of Accounting

Articles-Refereed Journals  

Robert D. Slater  
Assistant Professor of Accounting

Articles-Refereed Journals  
Janet W. Tillinger  
Professor of Accounting  

Articles-Refereed Journals  

Awni M. Zebda  
Professor of Accounting  

Articles-Refereed Journals  
## APPENDIX E—EVENTS/NEWSLETTERS

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<td><strong>The Islander</strong> (Fall 2006) about Fraud: “White-collar crime: College puts emphasis on ethics, fraud, scandals”</td>
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<td>PPA Newsletter, August 2007, includes details of PPA Launch</td>
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<td>PPA Newsletter, October 2007, includes description of Careers in Government program</td>
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<td>PPA 2008 Pinning Ceremony Flyer</td>
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<td>“Meet the CPAs” Flyer</td>
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<td>“Who Dun It?” IRS-Criminal Investigation Division Flyer</td>
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<tr>
<td>PPA Newsletter, April 2008, details PPA 2008 Pinning Ceremony, Dr. Zebda’s University Distinguished Faculty Award, and 2008 CID Who-Dun-It</td>
<td>73-76</td>
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In the wake of recent corporate scandals that have racked the business world, the University’s College of Business is making a strong commitment to stressing that business without ethics invariably leads to crime.

In September, that message was brought home by experts from both sides of the law during the college’s Fraud Awareness Week.

According to Dr. Don Deis, Joslin Endowed Chair of Accounting, the college plans to make the observance a recurring event.

“We teach the textbook courses, but the lesson never seems to be learned; still every 10 years or so a major scandal comes along,” Deis says.

“Now we’re bringing more realism into the curriculum by giving students an opportunity to interact with people who possess firsthand knowledge of white-collar crime.”

Sam E. Antar, former chief financial officer of the Crazy Eddie’s retail electronics chain, was the featured speaker during “Meet the Criminal” night on Sept. 19.

Along with his uncle Sam and cousin Eddie, Antar masterminded one of the largest securities frauds of the 20th century, bilking investors of more than $120 million during the late 1980s and early 1990s.

Facing 20 years in prison, Antar became the government’s key witness in the civil and criminal prosecutions against his fellow co-conspirators.

On Sept. 21, Nancy Rapoport, former dean of the University of Houston Law School, discussed the infamous Enron debacle in which thousands of investors, including company employees who were left holding worthless stock, lost their life savings.

Rapoport, author of *Enron: Corporate Fiascos and Their Implications*, is also one of the featured experts in the Academy Award-nominated documentary, “Enron: The Smartest Guys in the Room.”

Several of Enron’s top officers, including founder Ken Lay and former CEO Jeffrey Skilling, were convicted of conspiracy and fraud. Lay died of a heart attack in July before sentencing. After a 56-day trial, Skilling was found guilty of 19 out of 28 counts against him and faces a long prison term.

In addition to educating students about white-collar crime, the college encourages them to consider careers in combating fraud with its annual “Who-Done-It” exercise conducted with agents from the Internal Revenue Service.

The mock investigations are similar to a dinner theater mystery but with financial crimes rather than murder.

After a briefing, aspiring student-detectives interview witnesses, use computer information and go “Dumpster-diving” to gather evidence.

The program was recently awarded the Bobby G. Bizzell Innovative Achievement Award by the Southwestern Business Deans’ Association.

“Because most crimes involve money, there is a demand for investigators with a financial background,” says Professor Valrie Chambers, who heads the program.

“The students learn that being an accountant doesn’t mean that their careers have to be spent working at a desk, and that people with a knowledge of accounting enhance the investigative skills of law enforcement agencies.”

“We’re bringing more realism into the curriculum by giving students an opportunity to interact with people who possess firsthand knowledge of white-collar crime.”

Dr. Don Deis, Joslin Endowed Chair of Accounting
‘Who-Done-It’

Students portraying criminals get caught with the goods (below and at right) during the annual College of Business “Who-Done-It” exercise conducted with Internal Revenue Service agents. The mock investigations are similar to dinner theater mysteries but feature financial crimes instead of murders. The innovative program has been recognized by the Southwestern Business Deans’ Association.

Promoting business ethics, teaching responsibility

We are excited about the new academic year 2006-2007. After the first full week of classes this fall, our enrollment has increased in both the undergraduate and master’s programs by an overall 8 percent.

The mission of our College is to maintain a high standard of ethics. Accordingly, we are doing many things this fall to stress ethics and to highlight their importance. One important step in that direction has been our decision to adopt a Code of Ethics for our students and faculty.

Dr. Adolfo Benavides, the College’s assistant dean, has been working with a special faculty task force and other faculty to implement an online module to educate our business majors on the Code of Ethics and the issue of plagiarism. A WebCT course shell has been created and a syllabus for this seminar has been loaded into the shell. It contains a link to the College of Business website so students can readily access the Code of Ethics as well as another link to turnitin.com’s educational materials on plagiarism. We have made it a requirement that all students successfully complete this module.

Meanwhile, Dr. Valrie Chambers and Dr. Don Deis and the Departments of Accounting and Business Law organized efforts for the College of Business hosted “Meet the Criminal: How to Prevent White Collar Crime” in mid-September. Sam Antar, former CFO and CPA of Crazy Eddie Inc. and mastermind of one of the largest white-collar crimes in history, was on hand to participate in a no-holds-barred discussion of his crime and talk about how to prevent such crimes from recurring. Antar also discussed the role education can play in deterring white-collar crimes.

Also this fall was an appearance by Dr. Nancy Rapoport, former dean of the University of Houston Law School and author of “Enron: Corporate Fiascos and Their Implications” (Foundation Press 2004). Her address focused on the question, “What did we learn from Enron?” Dr. Rapoport’s discussion was immediately followed by excerpts from the Oscar-nominated documentary, “Enron: The Smartest Guys in the Room,” in which she is a featured expert.

As we continue our efforts to improve all aspects of our operations, as always, your suggestions and comments are welcome.

Dr. Moustafah Abdelsalmad, Dean
College of Business
PPA Newsletter

PPA Launch Program

Friday, August 24, 2007

<table>
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<tr>
<th>Time</th>
<th>Event</th>
<th>Guest Speaker</th>
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<tbody>
<tr>
<td>12:00-1:00</td>
<td>Registration and Light Lunch (Faculty Center Atrium)</td>
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</tr>
<tr>
<td>1:15-2:30</td>
<td>CPA exam Facts and Myths</td>
<td>Misty Mata and Setal Lallu, Jennings Hawley &amp; Co PC</td>
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<td>Steve Trigger, CPA, Robin Perrone &amp; Associates, PC</td>
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<td>Erin Hanson, PPA and Gaviela Barrera, PPA</td>
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<td>2:30-3:00</td>
<td>Career Awareness</td>
<td>Career Services</td>
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<tr>
<td>3:00-3:30</td>
<td>Interviewing</td>
<td>Stacey Rivere, PPA</td>
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<td>3:30-4:45</td>
<td>Internships</td>
<td>Belinda Ramos, CPA, KPMG Dallas</td>
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<td></td>
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<td>Kathryn Grubaugh, PPA, Intern at Ernst &amp; Young</td>
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<td>Elizabeth Hillis, PPA, Intern at Anadarko</td>
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<td>Lara Schoen, PPA, Intern at Swank &amp; Salch PC</td>
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<td>4:45-5:00</td>
<td>Wrap Up Discussion</td>
<td>Janet Tillinger, CPA, Ph.D.</td>
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<td>5:30-?</td>
<td>Networking Gathering Snoopy’s Restaurant (13313 S Padre Island Drive)</td>
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Saturday, August 25, 2007

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<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Guest Speaker</th>
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<tbody>
<tr>
<td>9:00-9:15</td>
<td>Light Breakfast (University Center, Room 221)</td>
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<tr>
<td>9:15-10:15</td>
<td>Negotiation Experience</td>
<td>Rosaura Moore, PPA</td>
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<td>Salary Negotiation</td>
<td>David Hawley, CPA, Partner, Jennings Hawley &amp; Co PC</td>
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<td>Travis Bolcik, PPA and Brandon Mitchell, PPA</td>
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<td>10:15-11:00</td>
<td>Myers-Briggs (Bayview 320)</td>
<td>Scott Sherman, Ph.D.</td>
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<td>Feedback Forum (Oso 221)</td>
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<tr>
<td>11:00-11:45</td>
<td>Myers-Briggs (Bayview 320)</td>
<td>Scott Sherman, Ph.D.</td>
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<td>Feedback Forum (Oso 221)</td>
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<tr>
<td>12:15-1:30</td>
<td>Lunch Presentation</td>
<td>Jerry Spence, CPA, Partner, Gowland, Strealy, Morales &amp; Company, PLLC</td>
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<td>Scott Sherman, Ph.D.</td>
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<tr>
<td>1:30-2:00</td>
<td>Wrap Up Discussion</td>
<td>Janet Tillinger, CPA, Ph.D.</td>
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Inside this issue:

1. Largest Area Public Accounting Firms: Dallas
2. Internship Program
3. Volunteer Income Tax Assistance (VITA) Program Coordinator
3. Eleven Commandments for Smart Negotiating
3. Mark your Calendars
4. Featured Guest Speakers

Act Now Events

- **PPA Launch**—Aug. 24-25
- **Fall Classes Begin**—Aug. 22
- **Fall Finals**—Dec 06-12

*Read Mark Your Calendar for more information*
Largest Accounting Firms: Dallas Area

Want to know what your options are in the Dallas area? Here is a list of the names, addresses and telephone numbers of the 15 largest public accounting firms ranked by the number of local employees they hire.

1. Ernst & Young LLP
   2100 Ross Ave. Ste. 1500
   Dallas, TX 75201
   (214) 969-8000
   www.ey.com

2. Deloitte & Touche USA LLP
   2200 Ross Ave. Ste. 1600
   Dallas, TX 75201
   (214) 840-7000
   www.deloitte.com/us

3. KPMG LLP
   717 N Harwood Ste. 3100
   Dallas, TX 75201
   (214) 840-2000
   www.kpmg.com

4. Pricewaterhouse Coopers
   2001 Ross Ave. Ste. 1800
   Dallas, TX 75201
   (214) 999–1400

5. Grant Thornton LLP
   1717 Main St. Ste. 500
   Dallas, TX 75201
   (214) 561 – 2300
   www.granthorton.com

6. Weaver and Tidwell LLP
   12221 Merid Dr. Ste. 1400
   Dallas, TX 75251
   (972) 4901970
   www.weaverandtidwell.com

7. BDO Seidman LLP
   700 N. Pearl St. Ste 200
   Dallas, TX 75251
   (214) 969 - 7007
   www.bdo.com

8. RSM McGladery/McGladery & Pullen
   13355 Noel Rd. 8th Floor LB4
   Dallas, TX 75240
   (972)-764-7100
   www.rsmmcgladery.com

9. Whitley Penn
   5420 LBJ Frwy
   Dallas, TX 75240
   (972) 392-6600
   www.wpcpa.com

10. KBA Group LLP
    14241 Dallas Pkwy Ste. 200
    Dallas, TX 75254
    (972) 702—8262
    www.kbagroupllp.com

11. Lane Gorman Trubitt LLP
    2626 Howell 7th Floor
    Dallas, TX 75204
    (214) 871-7500
    www.lgtpca.com

12. Travis Wolff Advisors & Accountants
    5580 LBJ Frwy Ste. 400
    Dallas, TX 75240
    (972) 661-1843
    www.traviswolff.com

13. Hartman Leito & Bolt LLP
    6100 Southwest Blvd. Ste. 500
    Fort Worth, TX 76109
    (817) 738-2400
    www.hbllp.com

    700 N. Pearl St. Ste. 1100
    Dallas, TX 75201
    (214) 922-9727
    www.savilledodgen.com

15. Philip Vogel & Co PC
    1202 Richardson Dr. Richardson, TX 75080
    (972) 231-2503
    www.taxsmart.com

For more information on accounting firms in the Dallas area pick up a handout in front of FC 138 with a list of the managing partners in the areas public accounting firms. Look in next month’s newsletter for corporate employee firms in Corpus Christi, TX.

Internship Program

Are you looking for some accounting experience? If so, an internship may be what you are looking for. The College of Business offers internships for all College of Business majors. An internship is a great opportunity for you to gain that real world work experience you are looking for along with receiving credit for an upper level elective in your major. To qualify for an internship you just need to meet the following requirements: be a second semester junior or a senior, have completed at least four upper level courses in your major, and have an upper level GPA of 3.0 or higher. If you are planning on participating in the internship program, it is advisable that you contact your advisors and the internship coordinator at least a semester before you would like to participate in the program. The number of internships and companies varies from semester to semester and has included opportunities with Ernst and Young LLP, The City of Corpus Christi, Whataburger, SSP Partners/Susser Holdings, Fields, Nemec & Co, TAMU-CC, Collier, Johnson, & Woods P.C., Ward McCampbell P.C., Ransleben, Senterfitt, Sedwick & Co., Francis L. Brawner, CPA, Buckley & Associates, Ruble, Leadbetter & Associates, Swank & Salch, and Gowland, Strealy, Morales & Co. For more information or to see if you qualify for the internship program, please contact Mrs. Shawn Elizondo at Shawn.Elizondo@tamucc.edu or 361-825-2704.
Volunteer Income Tax Assistance (VITA) and Program Coordinator

*Vita Program Volunteer*

Do you like helping people with their tax returns? If so, then VITA may be a program right for you. VITA is the Volunteer Income Tax Assistance program sponsored by the Weed and Seed program. VITA volunteers help low-income, elderly and non-English speaking taxpayers E-file their income tax return FREE. Experience in tax return preparation is a plus, but not a requirement. Free tax law and software training is provided. Training classes begin in December 2007. For more information and to volunteer for the VITA Program, call 882-1300 at the Foundation Center.

*Program Coordinator (Volunteer) Position—Qualifications: Friendly, dependable and flexible.*

The VITA Coordinator should be able to provide coordination, organization and supervision for all aspects of our Volunteer Income Tax Assistance (VITA) Program at our site located at 2121 Mary Street, Corpus Christi, Texas 78405. Duties are from August through May. Some responsibilities include: maintaining relationships with local Internal Revenue Services (IRS) office for obtaining site materials and other pertinent information, locate and secure community locations that would make optimum VITA sites, schedule dates and times that VITA sites will be operated, enlist Volunteer tax preparers for the tax filing season, develop and maintain schedules for volunteers to work, publicize the sites throughout the community, basic computer skills for imputing tax return information, pride in performing tasks completely and accurately, ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner, successfully pass the VITA Certification and insure all volunteers are certified.

**Eleven Commandments for Smart Negotiating**

There are 11 basic commandments to help you negotiate the best possible salary in any economic climate. They are:

1. **Be prepared.** The more information you have about your market value and the prospective employer the greater your likelihood of success.

2. **Recognize that employment negotiations are different.** When the negotiations are over, you’ll have to work with the person with whom you’re negotiating. Moreover, your future success may depend on that person.

3. **Understand your needs and those of the employers.** Know your priorities. Are you comfortable with a low salary and a big year-end bonus?

4. **Understand the dynamics of the particular negotiations.** Are your skills in great demand?

5. **Never lie; use the truth to your advantage.** Try to put everything in its most positive light.

6. **Understand the role fairness plays in the process.** Within the constraints of their budget and organizational structure, employers usually will agree to anything that’s fair and reasonable to hire someone they want.

7. **Use uncertainty to your advantage.** Being too specific about salary can limit your offer.

8. **Be creative.** Look for different ways to achieve your objectives.

9. **Focus on your goals, not on winning.** Everyone should feel good about the outcome.

10. **Know when to quit bargaining.** Don’t be greedy.

11. **Never forget that employment is an ongoing relationship.**

For more information regarding this article please visit the full story on [http://www.careerjournal.com/jobhunting/negotiate/20030624-miller.html](http://www.careerjournal.com/jobhunting/negotiate/20030624-miller.html)

**Mark Your Calendar**

**PPA Launch**

Friday, August 24, 2007
12:00 pm - 5:00 pm

Saturday, August 25, 2007
9:00 am - 2:00 pm

Please RSVP to Shay Lee at shay.lee@tamucc.edu to Attend the PPA Launch

**Fall Classes Begin**

Wednesday, August 22, 2007

**Fall Finals**

December 6-12, 2007
Guest Speakers for the PPA Launch

Jerry Spence, CPA, Partner, Gowland, Strealy, Morales & Company, PLLC

Jerry has been a CPA since 1987 and has practiced in both public and private practice. He became a partner on January 1, 1999 and is responsible for the tax, estate and financial planning practice of the firm. Jerry is active in the Corpus Christi Chapter of the Texas Society of CPA’s and served as President for 2007-2008. He is also active in the Rotary Club of Corpus Christi and serves on the club’s board of directors. Jerry is a member of the Corpus Christi Estate Planning Council and a member of the American Institute of Certified Public Accountants. Jerry and his wife, Patricia, have three sons and are members of Most Precious Blood Catholic Church, where he is active in the Boy Scout Troop.

Dave Hawley, CPA, Tax and Consulting Partner, Jennings, Hawley & Co, P.C.

Mr. Hawley established firm with Ron Jennings in 1984. He has had five years experience with EBS, Inc. in finance and accounting. Six years with Cross, Kieschnick & Co., CPAs, three years there as a tax partner. Mr. Hawley has extensive experience in business and individual tax planning. Estate tax planning and tax compliance. He has diverse industry experience including construction, oil & gas, retail, real estate, financial institutions, nonprofit, medical and other. He is a member of the American Institute of Certified Public Accountants, Texas Society of Certified Public Accountants, Corpus Christi Rotary Club, Corpus Christi Rotary Club Finance Committee, and Treasurer for the Portland First United Methodist Church.

W. Scott Sherman, Ph.D.

Dr. Scott Sherman (also known as Dr. Bubba to many students) was born and grew up in West Texas. Dr. Sherman worked in the newspaper industry for twenty-plus years as a reporter, editor, photographer, and executive. He left Tribune Company in 1992 as Vice President of Operations for the Orlando Sentinel newspaper to return to Texas and earn his Ph.D. in business from Texas A&M University – College Station. Dr. Sherman taught for seven years at Pepperdine University before returning once again to Texas in 2004. He now teaches Business Strategy, Organizational Change, and International Management at Texas A&M University – Corpus Christi at the undergraduate and graduate levels. He was recently named the TAMU-CC Amigo de la Isla (Friend of the Island) Professor for 2007 for his work with students.

Dr. Sherman has consulted with banks, aerospace companies, biotech firms, newspapers, churches, not-for-profits, and other organizations. He is certified as an administrator in the Meyers Briggs Temperament Indicator (MBTI) and the Thomas-Kilmann Conflict Mode Inventory (TKCMI). Scott is an avid hiker and landscape photographer.

Belinda Ramos, CPA, Senior Associate, KPMG LLP

Ms. Ramos was born and raised in Corpus Christi. She graduated from TAMUCC with her BBA in May 2004 with dual majors accounting and finance. She graduated with my MAcc in August 2006. In her professional career, she worked at Collier, Johnson & Woods from June 2004 – January 2007. She passed all sections of the CPA exam by December 2006 and subsequently became a CPA in February 2007. She joined KPMG- Fort Worth as a Senior Audit Associate in January 2007. She has vast audit experience in governmental entities, manufacturing, private equity, publicly traded companies, SOX 404 testing, and various other industries.
I want to thank the Accounting and Business Law Department for bringing the Government Performance and Accountability Committee of the AICPA to speak at our University. This event provided great insight into the vast opportunities in government accounting across the country, and I really enjoyed it. These government accounting professionals shared their experiences and advice on careers in state, local, and federal government. Luckily, I had a chance to talk with a gentleman from the committee one-on-one after the presentation. I spoke with Jack Person who is an accountant with the U.S. Department of Labor, Occupational Safety and Health Administration (OSHA). During the panel discussion, he piqued my interest when he mentioned his experience in the military. When I heard that, I instantly decided that I needed to talk with Jack and pick his brain for more information. Just as an aside, ever since I was just a little boy, I have dreamed of being in the military. So when he said military, I asked myself, “What can I do as an accountant in the military?” While talking with Jack, he told me that I should look into becoming a Supply Officer in the U.S. Navy. He said it is a highly competitive program, but it would be right up my alley. From my understanding, Supply Officers can be described as the business professionals of the Navy. They coordinate and maintain the flow of supplies that support all of Navy operations both at sea and on land. Jack told me that while in the Navy he traveled all over the world and saw fascinating places. He even said, that after your leave the military, you get preferential treatment when applying for civilian jobs in the federal government. I figure this could be a perfect segue into a job with the Treasury or Government Accountability Office (GAO), two agencies that were represented by panelists from the presentation. What is even better is that when working for the government, you can often transfer your accumulated benefits from one job to the next. Instead of starting all over, you may be starting right where you left off at your previous job. Here is the official description of the Navy Supply, Logistics, and Transportation Officers from the U.S. Navy’s career website (www.navy.com). “Your job is to ensure that materials needed by ships, squadrons, submarines, and shore facilities are available and in good order. As the Navy’s true business managers, Officers in this field are either part of the Navy Supply Corps or are transportation and logistics managers. These Officers perform executive-level duties in inventory control, financial management, physical distribution systems, petroleum management, personnel transportation, and other related areas.” I think this sounds like a great opportunity to use what we learned in class about inventory management and internal controls, and see the far side of the world at the same time!

By Alex Gonzalez
Largest Accounting Industry Firms: Corpus Christi

Want to know what your options are in the Corpus Christi area? Here is a list of the names, addresses and telephone numbers of the 10 largest public accounting firms ranked by the number of local employees they hire.

1. Flusche Van Beveren Kilgore PC
   800 N. Shoreline Blvd Ste 450N
   Corpus Christi, TX 78401
   (361-880-5802)

2. Whittington Beavers & Hubbard
   5656 S. Staples #104
   Corpus Christi, TX 78411
   (361) 993-6902

3. Ransleben Senterfitt Sedwick & Co
   711 N. Carancahua St. Ste 1400
   Corpus Christi, TX 78475
   (361)882-3132

4. Jennings Hawley & Co PC
   500 N. Shoreline St Ste 1010
   Corpus Christi, TX 78471
   (361) 884-8894

5. Buckley & Associates LLP
   101 N Shoreline Ste 500
   Corpus Christi, TX 78401
   (361) 883-1871

6. Collier Johnson & Woods PC
   555 N Carancahua Ste 1000
   Corpus Christi, Texas 78478
   (361) 884-9347

7. Fields Nemec & Co
   501 S Tancahua St
   Corpus Christi, Texas 78403
   (361) 883-7475

8. Kosarek Davenport and Cudd
   CPA’s PLLC
   5151 Flynn Pkwy Ste 604
   Corpus Christi, TX 78411
   (361) 852-8223

9. Gowland Strealy Morales & CO
   5934 S Staples  Ste 201
   Corpus Christi, Texas 78413
   (361) 993-1000

10. Whataburger Inc.
    One Whataburger Way
    Corpus Christi, TX 78466
    (361) 878-0334

For more information on accounting firms in the Corpus Christi area pick up a handout in front of FC 138 with a list of the managing partners in the areas public accounting firms.

CPA Exam Facts

- The Uniform CPA Exam is a computer based exam composed of multiple choice tests and practice simulations
- The exam is challenging. Your chance of success is greatly enhanced by taking a review course.
- The exam has four parts, Auditing (AUD) Financial Accounting and Reporting (FAR) Regulation (REG), and Business Environment and concepts (BEC)
- All four parts must be passed within 18 months with a grade of at least 75 on each part. The parts may be taken separately or together within four open testing windows during the year.
- You can take the CPA Exam (testing window is open) in the first two months of each quarter during the year.
- Within a testing window, you can take any part or all parts of the exam, but you may not retake the same part within a single two-month testing window
- Your letter of intent, filed with the TSBPA, begins the process to evaluate your qualifications to sit for the exam. Approval takes about three weeks. Following approval you will receive an Eligibility Application that allows you to sit for the exam anytime within the two year period for which the Letter of Intent is active. You can download the Letter of intent form at www.tsbpa.state.tx.us/.

Now Hiring

NuStar of San Antonio has job openings for accountants and auditors. For a complete list of positions that are open at NuStar you can visit their website, NustarEnergy.com.

If you would like to apply for any of these jobs please contact Dr. Tillinger.
Company Profile:

NuStar Energy L.P. is a master limited partnership based in San Antonio, with 9,113 miles of pipeline, 85 terminal facilities and four crude oil storage facilities. One of the largest terminal and independent petroleum liquids pipeline operators in the nation, the partnership has operations in the United States, Canada, Mexico, the Netherlands Antilles, the Netherlands, and the United Kingdom.

The partnership's combined system has approximately 80 million barrels of storage capacity, and includes crude oil and refined product pipelines, refined product terminals, petroleum and a specialty liquids storage and terminaling business, as well as crude oil storage tank facilities.

The partnership made its successful initial public offering (IPO) on April 16, 2001, with one of the best one-day performances of any master limited partnership IPO ever. On its first day, the partnership, then known as Shamrock Logistics L.P. and part of the former Ultramar Diamond Shamrock Corp., sold 5.175 million partnership units at $24.50, nearly twice the expected price range for this IPO. The partnership was soon renamed Valero L.P. after Valero Energy Corp. acquired UDS later in 2001. And since that time, the partnership has had outstanding results and demonstrated how a limited partnership can have unlimited potential.

Throughout most of its history, the L.P. had grown and succeeded as Valero L.P., but with its separation from Valero Energy, it was time for the L.P. to forge a new path. And one important part of that path was a “Nu” name. The NuStar Energy L.P. name and eye-catching, blue-and-yellow logo, which features a shooting star, were unveiled in February 2007, and became official in April 2007 when the L.P. began trading as NuStar, with the NYSE ticker symbol, “NS.” And NuStar GP Holdings, LLC began trading under the symbol, “NSH.” NuStar’s tremendous growth and success is the result of a strong corporate culture.

All Major Career Fair

Career Services will be presenting an All Major Career Fair on Wednesday Oct. 10, 2007. This event will be held in the UC Lonestar Ballroom from 10:00 A.M. until 2:00 P.M. This event is a very good opportunity to meet employers from many different companies and corporations in Corpus Christi. Some of the companies and corporations include:

- Attorney General of Texas
- Citgo Petroleum
- Corpus Christi Caller Times
- Frost National Bank

These are just some of the companies and corporations that will be present at the All major Career Fair. For a full list, visit the career services web site at: http://career-services.tamucc.edu

3 Things to remember:
- Bring your Resume
- Dress Professionally
- Be ready to interview

Mark Your Calendar

Business Etiquette Dinner
Tuesday October 9, 2007
Meet and Greet  6:00
Dinner  6:30
Advanced tickets only
On sale at UC 304

All Major Career Fair
Wednesday, October 10, 2007
10:00-2:00 P.M.
UC Lonestar Ballroom
* Dress Professionally
* Be Ready to Interview
* Bring your resume

Dean’s Town Hall Meetings
Graduate Students—
Wednesday Nov. 7, 5:30 P.M.
COB Conference Room F.C. 101
Undergraduate Students—
Thursday November 8, 5:00 P.M.
Location: TBA
Faces of the PPA

Pictures from the Careers in Government Panel Session
A PPA Event held on September 24, 2007

Thank you to our Guest Speakers

We would like to thank the following for being guest speakers at the Careers in Government Panel Session.

- Jeanette Franzel, U.S. Government Accountability Office
- Paul Carson, State of Nebraska
- Donald Deis, Texas A&M University-Corpus Christi
- Joel Grover, U.S. Department of Treasury
- Auston G. Johnson, State of Utah
- Michele Levine, New York City
- Scot Loyd, Swindoll, Janzen, Hawk & Loyd, LLC
- Nancy-Anne Potts, AICPA
- Jack Person, US Department of Labor-OSHA
- Sharon Russell, Department of Examiners of Public Accounts

Pictured above Sharon Russell, Paul Carson, and Donald Deis.

Student Participant Pictures
Texas A&M University-Corpus Christi
College of Business
Professional Program in Accounting

Dean Moustafa H. Abdelsamad
and the Accounting and Business Law faculty at Texas A&M University-Corpus Christi request the honor of your presence at the Professional Program in Accounting 2008 Pinning Ceremony
Tuesday, April 29, 2008
to be held at 3:30 p.m. in the University Center—Lone Star Ballroom 142A
Reception Following
Guest Welcome

Key Note Speaker
James A. Smith, CPA
Chairman of the Texas Society of CPAs
Managing Director of Smith, Jackson, Boyer & Board, PLLC

RSVP to Shay Lee at Shay.Lee@tamucc.edu or (361) 825-2663
Mr. Smith serves as Managing Director of Smith, Jackson, Boyer & Bovard, PLLC, a Dallas based, full service Certified Public Accounting firm. Mr. Smith began his career with a major international accounting firm where he served in both the audit and tax divisions. In his thirty-five years of professional experience, he has performed audit engagements in real estate development and construction, investment partnerships, manufacturing, utilities, and transportation and health care. He has worked with companies ranging in size from large, multinational corporations to small, closely held companies. He has also been engaged extensively in tax and financial planning consultations for closely held corporations and their owners.

Mr. Smith has appeared as a featured commentator on all four Dallas/Ft. Worth network TV news stations, including three and one-half years as a featured business commentator on KXAS, TV5; on the TSCPA “CPAs on Call” state wide tax television program; and on various radio news programs. He has conducted seminars on tax and financial planning for the Dallas Chapter of the TSCPA and stock brokerage firms and life insurance companies, and on marketing and practice management for the TSCPA, the North Carolina Association of CPAs, the Arkansas Society of CPAs, the Pennsylvania Institute of CPAs, and the American Institute of CPAs.

Mr. Smith currently serves as Chair of the Texas Society of CPAs and as a member of its Executive Board and its Board of Directors. He has served as Chairman of the Dallas Chapter of the Texas Society of CPAs (TSCPA) for the 2002-2003 year and a member of the Board of Directors of the Dallas Chapter of the TSCPA. He has served the TSCPA as Treasurer and Treasurer-Elect, as elected member or its Executive Board, as Chairman of the External Relations Steering Committee, Chairman of the Strategic Planning Committee, Chairman of the MAP Future Issues Committee, Sub-Committee Chairman of the Quality Review Committee, and Chairman of the Public Practice Association. He has also served on the Strategic Planning Committee and as Chairman of the Young CPAs Committee of the Dallas Chapter of the TSCPA. In recognition of his service, Mr. Smith has been named by the TSCPA as Outstanding Steering Committee Chairman for the year 1999-2000, Outstanding Committee Chairman for the year 1995-1996, and Outstanding Committee Member for the Year 1992-1993 and 1995-96. The Dallas Chapter of the TSCPA also named him CPA of the Year for 1999-2000.

Mr. Smith is a graduate of Southern Methodist University with a BBA in Accounting and Economics. He is a Certified Public Accountant in the state of Texas and is a member of the American Institute of CPAs, the TSCPA and the Dallas Chapter of the TSCPA.
Meet the CPAs

Hosted by the Corpus Christi Chapter of the Texas Society of CPAs
CPAs and accounting students are invited to meet and mingle.

⇒ Students have the opportunity to hear more about career options and submit resumes to be distributed to CPAs in attendance.

⇒ CPAs will meet the talent from local universities and will receive copies of resumes submitted by students in attendance.

WHERE
Joe’s Crab Shack, 444 N. Shoreline
Lunch Will Be Provided

WHEN
Friday, May 2
12:00—1:00 p.m.

RSVP
By April 22

To Register, contact Melinda Bentley: mbentley@tscpa.net, 1-800-428-0272, ext. 279.
CPAs — Send name, e-mail, and phone number.
Students — Send name, e-mail, phone number, and resume to be shared with CPAs.
Interested in a Career in Forensic Financial Crimes?

For Accounting, Criminal Justice, Finance, and MISY Majors that are interested in a career where Accounting and Criminal Justice interact are invited to participate with IRS actors in a full-day criminal investigation simulation.

When: Tentatively Friday, February 29, 2008 12pm-8pm
Where: TAMUCC Campus
Cost: FREE!!!

For More Information or to Sign up:
Contact Dr. Valrie Chambers at valrie.chambers@tamucc.edu

ONLY 24 SEATS AVAILABLE!!
POSSIBLE EXTRA CREDIT POINTS IN YOUR CLASS!!
Texas A&M University-Corpus Christi

Volume 2, Issue 7
April 16, 2008

PPA Newsletter

PPA Pinning Ceremony

The Professional Program in Accounting (PPA) 2008 Pinning Ceremony will be held on Tuesday, April 29, at 3:30 p.m. in the University Center, LoneStar Ballroom 142A. A reception will be held following the ceremony. This is a very great honor to those being pinned. We encourage all PPAs to attend this honorary ceremony. Business attire is appropriate for all those being pinned. James A. Smith, CPA, Chairman of the Texas Society of CPAs and Managing Director of Smith, Jackson, Boyer & Board, PLLC will be the Key Note Speaker at the PPA Pinning Ceremony. A biography is included on page 3 of this newsletter. Guest are welcome to attend.

RSVP to Shay Lee at Shay.Lee@tamucc.edu

Congratulations

The College of Business would like to congratulate Dr. Awni Zebda on receiving The Distinguished Faculty Award. This award is given because of his great service to the College of Business here at TAMU-CC. Congratulations!

Meet the CPA’s

Come Join in at this year’s Meet the CPAs. Friday, May 2, the Corpus Christi Chapter of the Texas Society of CPAs is hosting the Meet the CPA’s where CPAs and Accounting Students are invited to meet and mingle. Students will have the opportunity to hear more about career options and submit resumes to be distributed to CPAs in attendance. It will be at Joe’s Crab Shack, 444 N. Shoreline, Friday, May 2 from 12:00 – 1:00 p.m.. Lunch will be provided. RSVP by April 22, 2008. To register send name, email, phone number, and resume to be shared with CPAs to Melinda Bentley: mbentley@tsecpa.net, 1-800-428-0272, ext. 279.

Inside this issue:

- Largest Public Accounting Firms: Houston
- Minority Accounting Student Scholarship
- James A. Smith Biography
- Mark Your calendar
- Faces of the PPA

Act Now Events

- PPA Pinning Ceremony Tuesday, April 29
- Meet the CPAs Friday, May 2
- Finals May 8-14
Largest Area Public Accounting Firms: Houston

Want to know what your options are in the Houston area? Here is a list of the names, addresses and websites of the 10 largest public accounting firms ranked by the number of local employees they hire.

1. Deloitte & Touche USA LLP
   333 Clay St Suite 2300
   Houston, TX 77002
   (713) 982—20000
   www.deloitte.com

2. PricewaterhouseCoopers
   1201 Louisiana, Suite 2900
   Houston, TX 77002
   (713) 356—4000
   www.pwcglobal.com

3. Ernst & Young LLP
   1401 McKinney St. Suite 1200
   Houston, TX 77010
   (713) 750-1500
   www.ey.com

4. KPMG LLP
   700 Louisiana St.
   Houston, TX 77002
   (713) 960-1706
   www.us.kpmg.com

5. UHY Advisors TX LP
   12 Greenway Plaza, 8th Floor
   Houston, TX 77046
   (713) 960-1706
   www.uhy-us.com

6. Grant Thornton LLP
   333 Clay St./ Suite 2700
   Houston, TX 77002
   (832) 476—3600
   www.grantthornton.com

7. Pannell Kerr Forster of Texas PC
   5847 San Felipe, Suite 2700
   Houston, TX 77057
   (713) 476-3600
   www.pkftexas.com

8. BKD LLP
   2800 Post Oak Blvd. Suite 3200
   Houston, TX 77056
   (713)499-4600
   www.bkd.com

9. BDO Seldman LLP
   333 Clay St. Suite 4700
   Houston, TX 77002
   (713) 659-6551
   www.bdo.com

10. Briggs and Vesselka Co. PC
    6575 W. Loop South, Suite 700
    Bellaire, TX 77401
    (713) 667-9147
    www.bvccpa.com

For more accounting firms in the Houston area pick up a handout in front of FC 138 on the top 25 Houston area public accounting firms. Look in next month’s newsletter for accounting firms in San Antonio, TX.

Minority Accounting Student Scholarship

AICPA Foundation to Award 400,000 to Minority Accounting Students. The AICPA awards the scholarship for Minority Accounting students to outstanding accounting students with significant potential to become CPA’s. For the 2007-2008 academic year, 137 accounting scholars of ethnically diverse backgrounds were selected as recipients of this prestigious award. Funding is provided by the AICPA Foundations, with contributions from the New Jersey Society of CPAs and Robert Half International. Access the application and eligibility requirements at

http://www.aicpa.org/members/div/career/mini/smas.htm

Entries must be submitted to the AICPA by June 2, 2008. Selected students will be notified by August 1, 2008 and payment will be sent to the school’s financial aid office.

*From the AICPA Newsletter*
JAMES A. SMITH, CPA, serves as Managing Director of Smith, Jackson, Boyer & Bovard, PLLC, a Dallas based, full service Certified Public Accounting firm. Mr. Smith began his career with a major international accounting firm where he served in both the audit and tax divisions. In his thirty-five years of professional experience, he has performed audit engagements in real estate development and construction, investment partnerships, manufacturing, utilities, and transportation and health care. He has worked with companies ranging in size from large, multinational corporations to small, closely held companies. He has also been engaged extensively in tax and financial planning consultations for closely held corporations and their owners.

Mr. Smith has appeared as a featured commentator on all four Dallas/Ft. Worth network TV news stations, including three and one-half years as a featured business commentator on KXAS, TV5; on the TSCPA “CPAs on Call” state wide tax television program; and on various radio news programs. He has conducted seminars on tax and financial planning for the Dallas Chapter of the TSCPA and stock brokerage firms and life insurance companies, and on marketing and practice management for the TSCPA, the North Carolina Association of CPAs, the Arkansas Society of CPAs, the Pennsylvania Institute of CPAs, and the American Institute of CPAs.

Mr. Smith currently serves as Chair of the Texas Society of CPAs and as a member of its Executive Board and its Board of Directors. He has served as Chairman of the Dallas Chapter of the Texas Society of CPAs (TSCPA) for the 2002-2003 year and a member of the Board of Directors of the Dallas Chapter of the TSCPA. He has served the TSCPA as Treasurer and Treasurer-Elect, as elected member or its Executive Board, as Chairman of the External Relations Steering Committee, Chairman of the Strategic Planning Committee, Chairman of the MAP Future Issues Committee, Sub-Committee Chairman of the Quality Review Committee, and Chairman of the Public Practice Association. He has also served on the Strategic Planning Committee and as Chairman of the Young CPAs Committee of the Dallas Chapter of the TSCPA. In recognition of his service, Mr. Smith has been named by the TSCPA as Outstanding Steering Committee Chairman for the year 1999-2000, Outstanding Committee Chairman for the year 1995-1996, and Outstanding Committee Member for the Year 1992-1993 and 1995-96. The Dallas Chapter of the TSCPA also named him CPA of the Year for 1999-2000.

Mr. Smith is a graduate of Southern Methodist University with a BBA in Accounting and Economics. He is a Certified Public Accountant in the state of Texas and is a member of the American Institute of CPAs, the TSCPA and the Dallas Chapter of the TSCPA.
On Friday, February 29th Texas A&M University - Corpus Christi College of Business and the Internal Revenue Service joined forces to teach students that following the money solves crimes. Twenty-four Accounting, Criminal Justice, and other students interested in becoming financial investigators were given the opportunity to participate in a financial “who-dun-it.” The event was similar to a dinner theater mystery, but revolves around financial crimes instead of murder.

The students, who were supervised by IRS - Criminal Investigation Division Special Agents, served as special agents who spent the afternoon and evening working in groups to following through on tips, interviewing witnesses, tailing suspects, executing search warrants, dumpster diving and analyzing financial records. The financial students learned that being an accountant does not mean their careers are limited to working at a desk, and the criminal justice majors learned that a knowledge of accounting can enhance their investigative skills. Because most crimes involve money, there is a demand for investigators with a financial background—or cops with calculators. For example, crimes investigated by the students included tax evasion or a drug dealer who does not declare illegal income. Were they working in the real world, the evidence the students gathered would be used in Federal Court to prosecute the individuals they are investigating on felony charges.