## AACSB Form for Micah Frankel CPA, CMA, MBA, Ph.D.



The following is a summary of my instructional activities, my research, scholarship, and creative activities, my University, College and Department Service and my community service for the last five years.

Table of Contents			
Section	Page Number		
Research, Scholarship, Creative Activity	2		
<b>Recent Peer Reviewed Journal Articles</b>	2		
Recent Book Reviews:	3		
CSUEB Classes Taught 2010 to 2018	4		
CSUEB Teaching Evaluations	5		
University, College and Department Service	7		
Community Service	9		

# Recent Research, Scholarship, Creative Activity

- I am a 2017-18 member of the Cengage Financial Accounting Advisory Board.
- Starting in the Fall Quarter 2013, I began giving seminars in new and current accounting developments for Armanino University which is a division of Armanino LLP, the largest privately owned accounting firm in California. For example in 2013, on October 16<sup>th</sup> and October 22<sup>nd</sup> I gave two seminars on financial accounting developments. In this regard, I prepared instructional materials such as PowerPoint slides, handouts and cases. By conducting these seminars, I aided our university by promoting CSUEB, CBE, the department of accounting and finance, as well as our students to one of our important stakeholders/customers.

# **Recent Peer Reviewed Journal Articles**

- "Case Study Comparing Accounting Knowledge of Undergraduate and Graduate Students: Practice Innovation in the Consistent Placement of Faculty Over Time." *Business Education Innovation Journal* Vol. 10, No. 1, June 2018 issue. Co-authored with Tan, J, G. Taylor, and S. Luong.
- "Implications of Harmonious Core Competencies Suggested by the WSCUC, AACSB, AICPA and Pathways Commission to Accounting Educators." Business Education & Accreditation. 2018 (Forthcoming) Co-authored with Tan, J, G. Taylor, and S. Luong.
- "The Corporate Consequences of Disruptive Customers in the Contract Pharmaceutical Industry." Journal of International Management Studies 2018 JIMS, Volume 18, Number 2, 2018. Co-authored with Lonnie Barish.
- 4. "A Case Study regarding the role of Accounting Faculty in AACSB Accreditation." *Academy of Business Research Journal* Volume II 2018. (Forthcoming.) Co-authored with Tan, J, G. Taylor, and S. Luong.
- 5. "Pixels and Patients: Using Technological Innovations to Reduce Health Costs and Improve Patient Outcomes." Business Forum Vol 27 issue 1 2018 Co-authored with David Weinstein and Lonnie Barish.
- 6. "Implementing a Center for Financial Literacy." *Journal of International Finance Studies* 18 (1):21-32 2018. Co-authored with P. Hsu., N. Librock, and D. Murray.
- 7. "Customer Relationship Management in Contract Manufacturing." *BioPharm International* May 2017, co-authored with Lonnie Barish
- 8. "Repeal of LIFO: Analysis Based on Industry Data." Journal of Applied Business and

*Economics* (ISSN# 1499-691X) which is a peer reviewed journal, Volume 18(6), 2016, co-authored with Pei-Hui Hsu.

- 9. "LIFO Adoption by Industry." *Journal of Accounting and Finance* (ISSN# 2158-3625) Volume 15(5) 2015, co-authored with Pei-Hui Hsu.
- 10. "Identifying Buffer Size in Front of Capacity-Constrained Resource with Parallel processes." *International Academy of Business and Economics*, 2014. Co-authored with Zinovy Radovilsky.

## **Recent Book Reviews:**

- Intermediate Accounting, Second Edition by Gordon, Raedy, and Sannella ISBN 13: 978-0-13-473037-0 Pearson © 2019 https://www.pearsonhighered.com/assets/preface/0/1/3/4/0134833104.pdf
- 2. Financial Accounting, 15th Edition by Carl S. Warren, James M. Reeve, Jonathan Duchac: ISBN-10: 1337272124 ISBN-13: 9781337272124 Cengage ©2018
- 3. Concepts in Federal Taxation 2016, 23rd Edition By Kevin Murphy, Mark Higgins ISBN-10: 1305585135 | ISBN-13: 9781305585133 Cengage © 2016 https://books.google.com/books?isbn=1305560388
- 4. **Cornerstones of Cost Management, 3rd Edition** Don R. Hansen; Maryanne M. Mowen ISBN-10: 1285751787 | ISBN-13: 9781285751788 Cengage © 2015 (https://books.google.com/books?isbn=1305147103)
- Fundamentals of Corporate Finance Standard Edition: Tenth by Stephen Ross, Randolph Westerfield, Bradford Jordan McGraw-Hill/Irwin ISBN-10: 0078034639, ISBN-13: 978-0078034633 © 2012 (<u>https://books.google.com/books?isbn=0077769562</u>)
- Essentials of Corporate Finance: Eighth Edition by Stephen Ross, Randolph Westerfield, Bradford Jordan McGraw-Hill/Irwin ISBN-13: 978-0078034756 ISBN-10: 0078034752 © 2013 (<u>https://books.google.com/books?isbn=007751128X</u>)
- Financial Management: Theory & Practice 14<sup>th</sup> Edition By Eugene Brigham, Michael Ehrhardt ISBN-10: 1-111-97220-6 ISBN-13: 978-1-111-97220-2 Cengage © 2013 (<u>https://books.google.com/books?isbn=1111972206</u>)
- Financial Accounting, 5th ed. by Dyckman, Magee and Pfeiffer Cambridge Business Publishers (4<sup>th</sup> Edition ISBN 978-1-61853-044-8) (http://www.cambridgepub.com/product/book/financial-accounting-4th)

9. **INTERMEDIATE ACCOUNTING** by Elizabeth A. Gordon (Temple University), Jana S. Raedy (UNC Chapel Hill), and Alexander Sannella (Rutgers University), Pearson (published in summer 2015.)

# Micah Frankel CSUEB Classes Taught 2010 to 2018

I was awarded the Marv Remmich Outstanding Faculty Teaching Award for the 2015-16 academic year.

#### 2010 (Chair + 2 classes)

- 1. Spring Quarter 2010 Finance 4370 Financial Statement Analysis and Valuation in Hayward
- 2. Fall Quarter 2010 Accounting 2253 Managerial Accounting in Hayward

#### 2011 (Chair + 1 class)

• Winter Quarter 2011 - Finance 6215 Corporate Finance in Hayward

#### 2012 (Chair + 5 classes)

- 1. Winter Quarter 2012 Finance 6215 Corporate Finance in Hayward
- 2. Winter Quarter 2012 Accounting 6215 Strategic Cost Management in San Ramon
- 3. Spring Quarter 2012 Accounting 6215 Strategic Cost Management in Hayward
- 4. Summer Quarter 2012 Accounting 6015 Financial Accounting in San Ramon
- 5. Fall Quarter 2012 Accounting for Managers Managerial Accounting in Hayward

### 2013 (Chair + 6 classes)

- 1. Winter Quarter 2013 Accounting 6215 Strategic Cost Management in San Ramon
- 2. Spring Quarter 2013 Accounting 6215 Strategic Cost Management in Hayward
- 3. Fall Quarter 2013 Accounting 6015 in Hayward
- 4. Fall Quarter 2013 Accounting 6015 in San Ramon
- 5. Fall Quarter 2013 2 sections of Accounting 3220 in Hayward

### 2014 (7 classes)

- 1. Winter Quarter 2014 Accounting 6015 in Hayward
- 2. Winter Quarter 2014 Accounting 6215 in Hayward
- 3. Winter Quarter 2014 Accounting 6215 in San Ramon
- 4. Spring Quarter 2014 Accounting 6215 in Hayward
- 5. Spring Quarter 2014 2 sections of Accounting 3220 in Hayward
- 6. Fall Quarter 2014 Accounting 6015 in San Ramon

#### 2015 (10 Classes)

- 1. Winter 2015 Accounting 6215 in Hayward
- 2. Winter 2015 2 sections of Accounting 3220 in Hayward
- 3. Winter 2015 Accounting 6215 in San Ramon
- 4. Spring 2015 Accounting 6215 in Hayward
- 5. Spring 2015 Accounting 3220 in Hayward
- 6. Fall 2015 Accounting 6015 in San Ramon
- 7. Fall 2015 Accounting 6015 in Hayward
- 8. Fall 2015 2 sections of Accounting 3220 in Hayward

#### 2016 (11 classes)

- 1. Winter 2016 Accounting 6015 in Hayward
- 2. Winter 2016 2 sections of Accounting 3220 in Hayward
- 3. Winter 2016 Accounting 6215 in San Ramon
- 4. Spring 2016 Accounting 6015 in Hayward
- 5. Spring 2016 Accounting 3220 in Hayward
- 6. Summer 2016 Accounting 3220 in Hayward (MS accountancy program)
- 7. Fall 2016 Accounting 6015 in San Ramon
- 8. Fall 2016 Accounting 6015 in Hayward
- 9. Fall 2016 2 sections of Accounting 3220 in Hayward

### 2017 (11 Classes, 4 Preparations)

- 1. Winter 2017 Accounting 6015 in Hayward
- 2. Winter 2017 2 sections of Accounting 3220 in Hayward
- 3. Winter 2017 Accounting 6215 in San Ramon
- 4. Spring 2017 Accounting 6015 in Hayward
- 5. Spring 2017 Accounting 3220 in Hayward
- 6. Summer 2017 Accounting 3220 in Hayward (MS accountancy program)
- 7. Fall 2017 Accounting 6015 in San Ramon
- 8. Fall 2017 Accounting 3230 in Hayward
- 9. Fall 2017 2 sections of Accounting 3220 in Hayward

#### 2018 (9 Classes, 6 Preparations)

- 1. Winter 2018 2 sections of Accounting 3220 in Hayward
- 2. Winter 2018 Accounting 6215 in San Ramon
- 3. Winter 2018 Accounting 6015 in Hayward
- 4. Spring 2018 Accounting 6015 in Hayward
- 5. Spring 2018 Accounting 3230 in Hayward
- 6. Fall 2018 2 sections of Accounting 331 in Hayward

7. Fall 2018 – Business 604 in Hayward

Note: Technically, I was not required to teach any classes until the Fall Quarter of 2013 due to my administrative responsibilities as Associate Dean and later as Department Chair.

Quarter/Year	Class/Location	Responses	Mean	Mean	Mean
			Q7	Q8	Q1-8
Spring	Finance 4370 Financial Statement	26	1.04	1.04	1.02
Quarter 2010	Analysis and Valuation in Hayward				
Fall Quarter	Accounting 2253 Managerial Accounting	43	1.28	1.05	1.11
2010	in Hayward				
Winter	Finance 6215 Corporate Finance in	45	1.42	1.22	1.29
Quarter 2011	Hayward				
Winter	Finance 6215 Corporate Finance in	30	1.13	1.07	1.1
Quarter 2012	Hayward				
Winter	Accounting 6215 Strategic Cost	?	?	?	?
Quarter 2012	Management in San Ramon				
Spring	Accounting 6215 Strategic Cost	44	1.18	1.02	1.11
Quarter 2012	Management in Hayward				
Summer	Accounting 6015 Financial Accounting	26	1.4	1.28	1.24
Quarter 2012	in San Ramon				
Fall Quarter	Accounting for Managers Managerial	?	?	?	?
2012	Accounting in Hayward				
Winter	Accounting 6215 Strategic Cost	26	1.19	1.19	1.11
Quarter 2013	Management in San Ramon				
Quarter/Year	Class/Location	Responses	Mean	Mean	Mean
		_	Q7	Q8	Q1-8
Spring	Accounting 6215 Strategic Cost	29	1.1	1.07	1.08
Quarter 2013	Management in Hayward				
Fall 2013	Accounting 6015 in Hayward	24	1.63	1.46	NA
Fall Quarter	Accounting 6015 in San Ramon	10	1.3	1.3	NA
2013	0				
Fall Quarter	Accounting 3220 Individual Taxation in	19	1.53	1.53	NA
2013	Hayward (1)				
Fall Quarter	Accounting 3220 Individual Taxation in	9	1.56	1.44	NA
2013	Hayward (2)				

## **CSUEB** Teaching Evaluations

					1
Winter 2014	Accounting 6015 in Hayward	13	1.54	1.38	NA
Winter 2014	Accounting 6215 in Hayward	22	1.55	1.36	NA
Winter 2014	Accounting 6215 in San Ramon	12	1.67	1.5	NA
Spring 2014	Accounting 6215 in Hayward	19	1.47	1.37	NA
Spring 2014	Accounting 3220 in Hayward	23	1.39	1.17	NA
Spring 2014	Accounting 3220 in Hayward	21	1.38	1.38	NA
Fall 2014	Accounting 6015 in San Ramon	10	1.30	1.00	NA
Winter 2015	Accounting 3220 in Hayward	18	1.44	1.22	NA
Winter 2015	Accounting 3220 in Hayward	14	1.25	1.00	NA
Winter 2015	Accounting 6215 in Hayward	21	1.29	1.24	NA
Winter 2015	Accounting 6215 in San Ramon	13	1.23	1.00	NA
Spring 2015	Accounting 6215 in Hayward	20	1.45	1.20	NA
Spring 2015	Accounting 3220 in Hayward	16	1.31	1.19	NA
Quarter/Year	Class/Location (new evaluation system)	Responses	Mean	Mean	
	4= highest	_	Q7	Q8	
Fall 2015	Accounting 6015 in San Ramon				
Fall 2015	Accounting 6015 in Hayward				
Fall 2015	Accounting 3220 in Hayward	31	3.83		
Fall 2015	Accounting 3220 in Hayward				
Winter 2016	Accounting 3220 in Hayward	18	3.56	3.61	NA
Winter 2016	Accounting 3220 in Hayward	13	3.67	3.67	NA
Winter 2016	Accounting 6015 in Hayward	24	3.80	3.74	NA
Winter 2016	Accounting 6215 in San Ramon	19	3.88	3.88	NA
Spring 2016	Accounting 6015 in Hayward				
Spring 2016	Accounting 3220 in Hayward				
Summer 2016	Accounting 3220 (MS Accountancy)				
Fall 2016	Accounting 6015 in San Ramon				
Fall 2016	Accounting 6015 in Hayward				
Fall 2016	Accounting 3220 in Hayward				
Fall 2016	Accounting 3220 in Hayward				
Winter 2017	Accounting 6015 in Hayward				
Winter 2017	Accounting 3220 in Hayward				
Winter 2017	Accounting 3220 in Hayward				
Winter 2017	Accounting 6215 in San Ramon				
Spring 2017	Accounting 3220 in Hayward				

Spring 2017	Accounting 6015 in Hayward		
Summer 2017	Accounting 3220 (MS Accountancy)		
Fall 2017	Accounting 3220 in Hayward		
Fall 2017	Accounting 3220 in Hayward		
Fall 2017	Accounting 3230 in Hayward		
Fall 2017	Accounting 6015 in San Ramon		

## **CSUEB University, College and Department Service**

2003 to 2009 – I served as the Associate Dean, and Director of Undergraduate Programs for the College of Business and Economics.

2009 to 2013 – I served as the Chair for the Department of Accounting and Finance, College of Business and Economics.

1998-2014 – I served as the Associate Director for the Smith Center for Private Enterprise

2008- 2017 – I materially participated in various university and college commencements, convocations as a representative for our college and our department.

2008 to 2017 - I actively participated in the maintenance of AACSB Accreditation process for the College of Business & Economics, California State University East Bay,

2008-2013. Participation included planning for the process, co-authoring the Maintenance of Accreditation Reports submitted to AACSB; and co-supervision of implementation of AACSB standards at the College and Department levels.

2009 to present – I serve as the CSUEB Chapter Advisor for Beta Gamma Sigma, an international honor society which "recognizes business excellence."

2008 to 2011 – I represented CBE on the UIT - University-wide Information Technology Advisory & Planning Committee.

2013 to Present – I am an elected member of the University Faculty Hearing Panel

2013 to 2017 – I was an elected member of the Department or Accounting and Finance Lecturer (Peer) Review Committee

Fall Quarter 2011 to Winter Quarter 2012 – I served on the CSUEB Vice President, Administration and Finance Selection Committee.

Fall 2013, Fall 2017 – I was the Chair of the Marketing Department Retention, Tenure and Promotion (RTP) Committee.

Fall 2013 to Winter 2014 – I helped with the scheduling in the Department of Accounting

Winter 2014 – I served on the CBE College RTP committee

Spring 2015 – I served on the CSUEB University RTP Committee.

Fall 2015 to present – I serve on the department committee that is rewriting the course descriptions and syllabi for various accounting classes as part of the Fall 2018 quarter to semester conversion.

Winter 2016 – I served on the CBE College RTP committee

Winter 2016 - I served on the Review Committee for the Department Chair

Spring 2017 – I served as a committee member for the Vice President of University Advancement search

# **Community Service**

I volunteer at The Reutlinger Assisted Living Facility where there are approximately 180 seniors. (<u>http://www.rcjl.org/</u>)