THE UNIVERSITY OF MICHIGAN REGENTS COMMUNICATION

Promotion and Tenure Recommendation

University of Michigan – Flint School of Management

Clement C. Chen, assistant professor of accounting, School of Management, is recommended for promotion to associate professor of accounting, with tenure, School of Management.

Academic Degrees:

B.B.A.	1993	University of Michigan
M.B.A.	1997	Michigan State University
Ph.D.	2001	University of Kentucky

Professional Record:

2001 to Present	Assistant Professor of Accounting, University of Michigan – Flint
1997 to 2001	Teaching Assistant, University of Kentucky

Summary of Evaluation:

Teaching – Dr. Clement C. Chen has established himself as a well respected and caring instructor. Time and again his students have expressed how he is quick to respond to student needs and really cares about their success. Dr. Chen teaches Principles of Financial Accounting, Principles of Managerial Accounting, and Cost Accounting. His teaching style allows for learning at both the theoretical and practical levels. His rapport with students, established by creating an interactive and friendly classroom, stimulates active student participation.

Dr. Chen's course requirements are aimed at developing student skills such as writing, critical thinking, and interpersonal skills. Interest in learning is elevated by Dr. Chen's use of in-class discussions, group exercises, and providing real-world examples to illustrate the key concepts conveyed. He also makes effective use of technology in delivering course content through a personalized web site. The site enables students to download lecture notes before or after class so they can focus on understanding the concepts rather than recording lecture notes.

Research — Dr. Chen is distinguishing himself as a stellar professor in the area of research. His published work has been in high quality practitioner and academic journals including *The CPA Journal*, *Accounting and Public Interest*, and the *Managerial Auditing Journal*. Not only is Dr. Chen's work published in quality journals, it is also closely associated with his areas of teaching. Dr. Chen continues pursuing scholarly achievement with eight working papers under review at peer-reviewed journals and four projects in progress.

Dr. Chen's research efforts have resulted in over twenty presentations, made either by himself or coauthors, at various international, national, and regional academic conferences. He has personally presented papers at The American Accounting Associations Midwest and Ohio Region Conferences for the past three years and The American Accounting Associations Annual Meeting the last two years.

Recent and Significant Publications:

- Clement C. Chen, Keith Jones, and David McIntyre. "A Reexamination of the Factors Important to Selection of Accounting as a Major." Accounting and Public Interest (2005).
- Clement C. Chen and Keith Jones. "Are Companies Really Ready for Stretch Targets?" Management Accounting Quarterly (2005).
- Keith Jones and Clement C. Chen. "The Effect of Audit Outcomes on Performance Evaluation." Managerial Auditing Journal (2005).
- Clement C. Chen and Keith Jones. "Budgetary Slack and Performance in Group Participative Budgeting: The Effects of Individual and Group Performance Feedback and Task Interdependence." Advances in Management Accounting (2004).
- Clement C. Chen, Keith Jones, and David McIntyre. "Examining Minorities' Perceptions of Accounting." CPA Journal (2004).
- Clement C. Chen and David McIntyre. "The First Course: Students' Perceptions of Introductory Accounting." *CPA Journal* (2004).
- Clement C. Chen, Keith Jones, and David McIntyre. "Will Enron Deter Students from Majoring in Accounting?" *CPA Journal* (2002).

Service – Dr. Chen's service to the School of Management, University of Michigan – Flint, and his profession is exemplary. Within the School of Management, Dr. Chen currently serves as the Faculty Secretary, Faculty Advisor to Beta Alpha Psi, and member of the Undergraduate Committee. He also is an active participant in faculty recruitment having served on two faculty search committees. Dr. Chen has served on several university committees including the Scholarships, Awards, and Special Events Committee. He is highly engaged in activities for student recruitment, retention, and placement most notably relating to the recruitment of international students for the Master of Business Administration Program. In service to his profession, Dr. Chen is an ad hoc reviewer for the *Journal of Information Systems*. He also served as a moderator for the 2003 American Accounting Associations Midwest Region Conference. Lastly, Dr. Chen provides service to the community by participating in the Voluntary Income Tax Assistance Program that helps low-income families with income tax filing.

External Reviewers:

Reviewer (A)

"...published in good quality journals that concentrate on applied and pedagogical issues." "Overall, this is a very good record of intellectual contributions." "...I find his research output and direction consistent with his teaching responsibilities." "Dr. Chen's intellectual achievements...are of high quality and make a recognizable contribution and offer evidence of continued growth and productivity."

Reviewer (B)

"I was impressed with both the quality of the research and writing in all four articles." "Dr. Chen has presented 23 papers at peer-reviewed academic conferences, an amazing quantity." "...eight papers under review at peer reviewed journals...I believe that the mere quantity presages a stellar publication future..." "...established strong research streams that have moved beyond his dissertation. This is particularly impressive given his extensive university and professional service."

Reviewer (C)

"...several publications...are solid, high quality articles that most academicians would be proud to have authored." "...his research is grounded in data gathering and statistical analysis. Such skills can be applied to a variety of current and future issues."

Reviewer (D)

"...Chen has a very good overall record of scholarly output. ...His contributions today appear to target applied research outlets, while also contributing to both pedagogy and basic literature." "...Advances in Management Accounting...targets readers from academe and practice. Dr. Chen's paper is one where he utilizes an academic approach to his research but meshes it nicely to appeal to both types of readers."

Reviewer (E)

"...Chen has exhibited growth in the quality of publications over the tenure process." "He has a number of manuscripts under review at highly regarded academic accounting journals." "...his research in progress appears to hold promise for additional submissions to quality academic accounting journals."

Reviewer (F)

"His findings... should benefit our profession greatly." "Based upon my recent works on developing benchmarks on national accounting professors' research productivity...would place him approximately in the top 20% of his peers graduating from all U.S. accounting doctoral programs from 1991-97...and even higher compared to his nationwide class of 2001." "While Dr. Chen apparently does not have the research support of his nationwide colleagues... his record outshines most of them."

Summary of Recommendation:

Dr. Clement Chen is dedicated to outstanding contributions in all three areas of teaching, research, and service. His promotion with tenure was recommended by the Promotion and Tenure Committee unanimously, and the recommendation was endorsed unanimously by the Executive Committee of the School of Management. It is a privilege to recommend Clement C. Chen to the rank of associate professor of accounting, with tenure, in the School of Management, at the University of Michigan — Flint.

I. Douglas Moon, Dean School of Management

Recommendation endorsed by:

Tack Kay, Provost and Vice

Chancellor for Academic Affairs

Juan E. Mestas, Chancellor University of Michigan-Flint

May 2006