

PROMOTION RECOMMENDATION
The University of Michigan-Dearborn
College of Business
Department of Accounting and Finance

Robert E. Blatz, Jr., associate professor of taxation, with tenure, Department of Accounting and Finance, College of Business, is recommended for promotion to professor of taxation, with tenure, Department of Accounting and Finance, College of Business.

Academic Degrees

| | | |
|-----------------------|------|--|
| LL.M. | 1991 | New York University School of Law, New York, NY |
| J.D. | 1973 | University of Detroit Mercy School of Law, Detroit, MI |
| M.S. | 1981 | University of Cincinnati, Cincinnati, OH |
| M.B.A. | 1980 | University of Cincinnati, Cincinnati, OH |
| B.A. | 1970 | University of Detroit Mercy, Detroit, MI |
| State Bar of Michigan | | 1974 |
| State Bar of Ohio | | 1974 |

Professional Record

| | |
|----------------|---|
| 2005 - present | Associate professor of taxation, University of Michigan-Dearborn |
| 1999 - 2005 | Professor of taxation, Central Connecticut State University, New Britain, CT |
| 1984 - 1999 | Associate professor of taxation, University of Nevada, Reno, NV |
| Summer 1996 | Visiting professor of business, School of Business Administration, Rangsit University, Bangkok, Thailand |
| Spring 1993 | Visiting professor of business, Scuola Di Amministrazione, Università Degli Studi Di Torino, Turin, Italy |
| 1981-1984 | Assistant professor of taxation, Central Michigan University, Mt. Pleasant, MI |
| 1979-1981 | Instructor of accounting, University of Cincinnati, Cincinnati, OH |

Teaching: Professor Blatz is rated excellent in his teaching. The evaluation of teaching focused on a portfolio of several sources of evidence supplied by Professor Blatz, including student evaluations, course materials, and supplement evaluations from a prior university, and course development evidence. The five objective questions used to evaluate in-class performance indicate a dedicated teacher who takes the difficult topic of tax and converts it into a practical set of concepts. The composite average of Professor Blatz' student evaluations from his major course areas is a 4.35 on a 5 point scale, indicating a significantly capable teacher. These assessments are above the College's average, and at or above the Department's. Professor Blatz consistently received high ratings by students for the evaluative categories of preparation, organization, and presentation clarity, while earning exceptional ratings for knowledge of materials presented in class. This evidence is especially important in light of the fact the candidate taught three different graduate tax courses which are viewed by students as highly technical and rigorous. Most of the student's written comments matched this positive quantitative assessment. Comments focused on fair grading, excellent knowledge of the professor, great in-class examples, and rigorous exams and assignments. Professor Blatz also

provides teaching evaluation results from his time at Central Connecticut State, which are consistent with his student assessments at our University.

Professor Blatz stepped into our program and taught five demanding graduate level courses including ACC 630, ACC 633, ACC 636, LE 523 and LE 528. While teaching a 3-3 graduate load he was asked to revamp our graduate tax program. To date, he successfully refocused our 600 level tax courses to meet the needs of our students. He was also asked to teach outside of his area to help us meet AACSB accreditation criteria. Professor Blatz taught LE 523 and LE 528 earning an average 4.0 on a 5 point scale. Agreeing to teach in the legal environment area is a strong indicator of his commitment to teaching and the University.

Research: Professor Blatz is rated excellent in his research. Before joining the University of Michigan-Dearborn in fall 2005, he held the rank of professor, earned tenure at two other universities, and served for nine years as a department chair. Overall Professor Blatz has published 25 articles in refereed journals, including 17 “solo authored” articles, and has had numerous professional and academic presentations. Seven of his journal articles were published after he joined UM-D, as well as nine academic presentations. He has a consistent publication record of at least one significant contribution per academic year, spanning his entire academic career. In all, he has published three tier I, 15 tier II and seven tier III articles. His most recent acceptance is in the *ATA Journal of Legal Tax Research*, and narrowly defined tier I, top five ranked nationally tax journal. He currently has several papers under development including two manuscripts under review at a tier I and tier II journal. While most of his articles have been solo authored, he has recently mentored and published with five junior faculty members in different academic disciplines.

Recent and Significant Publications:

Blatz, R. E., “Inventory Accounting for Small Business Taxpayers Reselling Goods Produced Under Contract,” *Practical Tax Strategies*, (Vol. 79, No. 6, April 2009, pp.324-336).

Blatz, R. E., “The Existence of Reasonable Doubt as to Revenue Collection and Expense Payment: Implications for Accrual Basis Taxpayer,” *The ATA Journal of Legal Tax Research*, (Vol. 7, 2009, pp. 33-56, with K. Philipich).

Blatz, R. E., “Leveraged Leasing & Economic Substance under Proposed I.R.C 7701(o),” *The ATA Journal of Legal Tax Research*, (Vol. 4, 2006, pp. 1-31).

Blatz, R. E., “A Guide to Venue Rules in Federal Tax Disputes,” *Practical Tax Strategies*, (Vol. 76, No. 4, April 2006, pp. 203-215).

Service: Professor Blatz is rated excellent in his service. He has a consistent history of service to the University, College, and Department. His thoughtful comments and preparation for committee service demonstrate significant service. His recent activities at the University demonstrate his continuing commitment to serving both the University and his colleagues. Professor Blatz is a member of the American Accounting Association, American Taxation Association, and the Tax Section of the State Bar of Michigan. He holds professional licenses from both the State Bar of Michigan and Ohio. He has been active in the American Accounting Association and its related regions and has assisted in the American Accounting Association’s Midwest Regional Meeting, currently sitting on their Steering Committee. Professor. Blatz has taken an active committee stance, working on the College’s Curriculum Committee, Executive

Committee, and the Promotion and Tenure Committee. His most visible role has been on the Promotion and Tenure Committee, where he has taken a leadership role in developing and instituting standards for measuring research quality. He also chaired the Bylaws Revision Committee during the 2009/2010 academic year. This also highly visible committee has made changes that will guide the College long into the future. Clearly, the College frequently turns to Professor Blatz for important College decisions.

External Reviewers:

Reviewer A: "Rob's total tax publications would rank high among the tax faculty."

Reviewer B: "Professor Blatz's record is excellent and that he has the potential for continued success in the scholarly area."

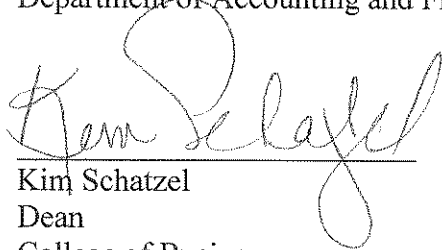
Reviewer C: "Dr. Blatz's research record compares favorably to that of his peers at a comparable point in time."

Reviewer D: "Robert Blatz's research and scholarly writing accomplishments exceed our minimum criteria for promotion to full professor."

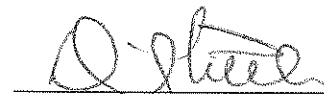
Reviewer E: "Bob has written a number of excellent articles...I would vote to promote him to full professor."

Summary of Recommendation:

Professor Blatz is a highly regarded educator who has made significant contributions in his career. We are very pleased to recommend, with strong support of the College of Business Executive Committee, Robert E. Blatz, Jr. for promotion to professor of taxation, with tenure, Department of Accounting and Finance, College of Business.



Kim Schatzel
Dean
College of Business



Daniel Little
Chancellor
University of Michigan-Dearborn

May 2011