

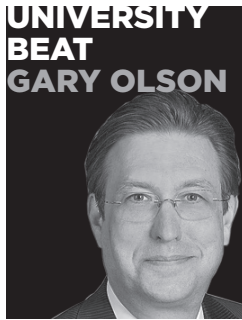
ISU's tax accounting program is highly ranked

Did you know that Idaho State University's tax accounting program is a leader in the field of tax accounting, ranking 14th among top-level research institutions, based on citation counts in top peer-reviewed journals over the past six years? This is a high distinction, indeed.

Department of Accounting faculty are working with top national and international firms to solve some of industry's most pressing issues and to develop knowledge that serves both the corporate and academic worlds.

Department Chairman Bob Picard, accounting professor Priscilla Reis, and management professor Dennis Krumweide, for example, have collected preliminary results from a field study of the influence of culture on management control systems. The study began with AMI Semiconductor (now ON Semiconductor) as a comparison between the company's facilities in the United States and Belgium, and it has continued with a study of farm equipment manufacturers in Germany and the United States.

The findings help highlight differences in management strategies for companies in different countries,



and this information will help companies become more effective and competitive at an international level by taking culture into account when developing management control systems.

Their colleague, professor Peter Frischmann, has published his scholar-

ship in the prestigious *Journal of Accounting and Economics*, and the *Journal of the American Taxation Association*. His current research focuses on an economic approach to the study of how taxes impact the behavior of both individuals and businesses. His research in the debt/equity area has been used and cited by the Ford Foundation, the United States Government Farm Credit Administration, and attorneys and academic colleagues across the nation.

Two other colleagues, professors Richard Boes and Frank Plewa, recently published an article in the well-respected *Journal of Accountancy* about inflation-protected securities that CPAs can recommend to their clients for investing.

Professor Reis is also working on case studies involving corporate social responsibility. She is studying how companies report on issues such as environmental and human rights

practices, and is she helping to develop an accepted reporting framework for the future. In her studies, she is working with both domestic and international companies.

Often, ISU's work with national and international corporations is mutually beneficial.

Professor Picard and his colleague Frank Pliewa recently worked with the chief financial officer for a national real estate development company to solve some difficult accounting problems in the company. In exchange, the professors were able to write case studies on some of the scenarios for students to use as real-world learning tools.

Professor Picard also worked with management senior lecturer Cathy Peppers on a case study with Bruce Nelson, former CEO of Office Depot and an Idaho State University College of Business alumnus. The two were able to analyze and use Nelson's business experiences in a Fortune 100 company to offer students examples of real-world business situations.

Clearly, ISU's accounting faculty are continuing to make a difference, assisting corporations with their expertise, adding new knowledge to the field, and providing current, relevant information to their students.

Gary Olson is provost and vice president at Idaho State University.