

SUSAN WORK MARTIN, Ph.D.

Academic, Administrative, and Professional Experience

President Emeritus, Professor of Accounting, **Eastern Michigan University** July 8, 2015 - Present

President, **Eastern Michigan University**, July 7, 2008 – July 7, 2015

Chief executive of the University

Increased enrollment and achieved largest incoming classes in history with increased ACT/GPA

Maintained affordability and accessibility with tuition restraint and increased financial aid

Significant reinvestment in academic programs like Physician Assistant and capital improvements

Reallocated resources to support growth and reduced administrative positions (130 FTE \$7.0 million)

Provost & Vice-Chancellor of Academic Affairs, July 2006-July 2008

The University of Michigan-Dearborn

Lead the Academic Affairs division to fulfill the metropolitan vision of the campus,

efficiently allocate budgetary resources to support and increase enrollment, lead and support the faculty to increase sponsored research, civic engagement, and further academic excellence.

Executive Associate Vice-President of Academic Affairs, June 2005-May 2006

Special Assistant to the Provost, August 7, 2004-June 09, 2005

Associate Vice-President of Academic Affairs, July 1, 2003-August 6, 2004

Assistant Vice-President of Academic Affairs, **Grand Valley State University**,

June 11 2001-December 31, 2002 as Interim, apptd. January 1, 2003-June 30, 2003

Office of the Provost, Grand Valley State University

Manage the \$154 million budget for Academic Affairs Division, evaluate enrollment and curricular issues, faculty salary and benefits issues, special projects, supervise Institutional Analysis, assist Provost with wide array of issues related to academic life of the university

Professor of Accounting & Taxation

Seidman College of Business, **Grand Valley State University**, May 1988-May 2006

Teach governmental and nonprofit accounting, tax and graduate taxation courses in multistate and theory of taxation.

Conduct and publish research on accounting topics.

Chair, Accounting & Taxation Department, May 1992-December 1996, January 2001-June 2001

Seidman School of Business, **Grand Valley State University**

Manage departmental administrative matters and budget, recruit and hire faculty, review curriculum, fundraising and maintain strong relationships with accounting firms. Achieved AACSB accounting accreditation.

Director, International Business Programs, May 1991-1993

Seidman School of Business, **Grand Valley State University**

Internationalize business school curriculum and serve greater community.

Master of Science in Taxation Program Coordinator

Seidman School of Business, **Grand Valley State University**

May 1989-April 1991, and August 1993-May 1994

Manage MST program and established a new Tax Library at the Eberhard Center in October 1989.

Commissioner of Revenue, **State of Michigan**, February 1985-March 1988

Administered State of Michigan tax system, supervised Bureau of Revenue including approximately 860 full-time employees and 150-250 temporary employees, designed and implemented tax amnesty/enhanced enforcement program, spoke at professional meetings and national forums. Managed a budget of over \$50 million dollars and obtained an \$11 million dollar appropriation increase to support enhanced enforcement and tax amnesty programs in 1987-88. Privatized state tax collection function by establishing a Michigan Automated Collection System.

Deputy State Treasurer, **Bureau of Local Government Services**, June 1981-June 1984
Administered Bureau of Local Government Services including approximately 125 full time employees. Responsibilities included administration of property taxes, advising local governments with financial emergencies, approval of municipal borrowing, and establishment of local government accounting and auditing standards. Obtained state legislative approval of law which abolished the Municipal Finance Commission and streamlined borrowing approval process.

Assistant Auditor General, Office of the Auditor General, **State of Michigan**, September 1976-August 1980
Conducted performance and compliance audits for the legislative auditor general.

Graduate Teaching Assistant, **Michigan State University**, Department of Accounting 1983-84, 1980-81, 1975-76
Taught governmental accounting, individual income taxation or principles of accounting.

Secretary, Department of Microbiology, UT-Austin 1971-73, Michigan State University 1973-75

Education

Ph.D. in Accounting	Michigan State University	December 1988
M.B.A. in Accounting	Michigan State University	August 1976
B.S. in Public Speaking	Central Michigan University	May 1971

Certifications

Certified Public Accountant, November 28, 1978, Michigan #10623 not licensed to practice
Certified Management Accountant, October 1, 1979 Certificate 1614
Certified Internal Auditor, September 1, 1979, Certificate 9658
Certified Government Financial Manager, November 1, 1996, Certificate 10314
Chartered Global Management Accountant, July 31, 2012, Certificate 110013449

Leadership and Public Service Activities

Michigan Education Trust Board , 2009 – 2015
Saint Joseph Mercy Health System Board 2011-2013
Ann Arbor Spark Board, 2010 – 2015
Chair, State of Michigan Hospital Finance Authority,
appointed as Chair by Governors Granholm, Engler, Blanchard 1989-2010
Appointed as Ex officio representative for Governor Granholm on the
Detroit Medical Center Financial Emergency Task Force 2003-2004
Appointed member of Commissioner's Internal Revenue Service Advisory Committee, 2002-2004
Appointed member of Electronic Tax Administration Advisory Committee 1998-2000 named in
Section 2001(b)(2) of the 1998 IRS Restructuring and Reform Act enacted 7/21/98
Appointed member of Tax Executive Committee which speaks for the American Institute of
CPAs on all tax matters and manages the Tax Division, October 1997-2000
Chair, Spectrum Health Finance Advisory Committee, 1998-2000
GVSU Presidential Task Force on Internationalization of the Curriculum, 1993
GVSU, Commission on Institutional Structure, 1992
Chair, GVSU Faculty Salary & Budget Committee, 1989-92,
Executive Committee, Multistate Tax Commission 1987-88

Awards

Awarded Honorary Professor Doctorate by Scientific Committee of Zhytomir Technological State University, Ukraine
on November 29, 2004
Glenn A. Niemeyer Outstanding Faculty Award 2001
Beta Alpha Psi Accounting Professor of the Year, 1999 and 2001
Kellogg Fellow of Academic Leadership Academy of AASCU (American Association of State Colleges and
Universities) sponsored by the Kellogg Foundation 1991-1992
National Distinguished Leadership Award, July 1987, Association of Government Accountants

Course taught at UM-Dearborn 2008:

ACC 439 Governmental & Nonprofit Accounting

Courses taught at GVSU 1988-2006:

ACC 212 Principles of Financial Accounting, ACC 317 Individual Income Taxation
ACC 330 International Accounting at Kingston University, England
ACC 408 Governmental and Nonprofit Accounting, TAX 601 Federal Income Taxation
TAX 602 Tax Research and Writing, TAX 610 State and Local Taxation

International

Sabbatical October 2004-January 2004 and May 2005 at Krakow Akademia Ekonomiczna
Lectures at Zhytomir, Ukraine; Kielce, Poland; and Kramatorsk, Ukraine
Taught Principles of Accounting to 55 European students at Krakow, Poland

Established International Accounting study-abroad program at Kingston University, England in Summer, 1996,
served as Program Director to recruit students and conduct program in 1996, 1997 and 1998.

Served as Co-Director and Treasurer of the Governor's Michigan to Moscow delegation of 82 Michigan professionals
during July, 1995.

Co-Director, Poland Study Abroad Program in Krakow, Poland,
May 1993 and 1994, work with faculty on curriculum and research 1995-present

"The United States of Europe: The E.C. and 1992" University of Limburg, Netherlands & Brussels,
Belgium, January 5-11, 1992, Council on International Educational Exchange

Delegate in Finance, Taxation and Management team to Soviet Union and Czechoslovakia, September 16-29, 1991

Participated in faculty study trip to Hong Kong, China, Malaysia, Singapore and Taiwan to visit universities,
Amway offices, and business. Three weeks-July 1990.

Publications

"USA Credit Crunch Impact on Municipal Credit Market", General Accounting Theory Evolution and Design for Efficiency
Conference proceedings, Balice, Poland, June 16-17, 2008, Kozminski Entrepreneurship and Management,.

"The Incorporation of Managerial Accounting Concepts into Governmental Organizations: The Case of Public
Universities", by Bruce Bublitz and Susan Martin, Journal of Governmental Financial Management, Winter 2007,
Vol 56, No. 4 pp. 48-62.

"Low Supply and High Demand for USA Accounting graduates due to Enron and Sarbanes-Oxley Act", IV International
Scientific Conference, Accounting and Control Development in Context of European Integration, May 19-20, 2005,
Kramatorsk, Ukraine.

"Accountability and Interperiod Equity", presented and published in proceedings, Wyzsza Szkola Ekonomii I
Administracji, Wseia Kielce, Poland, October 22, 2004.

"Tax Amnesty and Compliance", presented and published in proceedings, General Accounting
Theory II Conference, Warsaw, Poland, June 24, 2004.

"Accountability in Financial Reporting and Independence in Auditing for Governmental Units in the USA", presented
and published in proceedings, International Conference on Accounting Theory, Cracow University of Economics,
April 24, 2003.

Today's Essentials of Governmental and Not-for-Profit Accounting and Reporting, a textbook by Ellen West and
Susan Martin, published February 2001 by SW Thomson Publishing, reissued 2003 by Waveland Press.

"Electronic Commerce in the USA - Implications for Accounting and Taxation", presented and published in proceedings,

Zeszyty Naukowe nr 553, Akademii Ekonomicznej w Krakowie, May 17, 2000.

“ETA Update”, The Tax Advisor, by Susan Martin, September, 1999, pp. 681-682.

Chapter on “Planning for the Euro”, in International Accounting and Finance Handbook, Stephen H. Goldberg, Anette Estrada and Susan W. Martin, Edited by F.D.s. Choi, John Wiley & Son, Inc., New York, 1999, 2000.

“U. S. Taxation of E-Commerce”, presented and published in Proceedings of the International Conference on Entrepreneurship and Local and Regional Economic Development, September 14-15, 1999, sponsored by the University of Northumbria-Newcastle and the Academy of Economics, Krakow Poland at conference in Krakow, Poland

“Preparing for the Euro: What U.S. Financial Officers need to know”,
Journal of Corporate Accounting & Finance, with Stephen Goldberg & Joseph Godwin, Summer 1998

“Accounting and Reporting for Property Tax Abatements”, Zeszyty Naukowe Akademii Ekonomicznej w Krakowie, nr. 511, 1998.

“All Aboard for the Euro”, Management Accounting, with Anette Estrada and Sandra Wechsler, August 1998, awarded Certificate of Merit manuscript award from IMA 1999.

“Spotlight on AICPA State and Local Taxation Committee,
BNA Tax Management-Multistate Tax Report, page 312, October 1995
Quoted in “Advancing Modern Principles of Nexus”,
BNA Tax Management-Multistate Tax Report,page 56, November 1994

"Soviet Demand for Western Accounting and Auditing Services", The Michigan CPA, Fall, 1992.

Accounting and Financial Reporting for Governmental and Nonprofit Organizations: Basic Concepts, Robert W. Ingram, Russell J. Petersen, Susan Work Martin, a textbook published by McGraw-Hill, Inc. 1991.

"New Single Audit for Nonprofit Institutions and New GASB Statements", The Michigan CPA, Winter 1991.

"Compliance with the Single Audit Act", The Michigan CPA, Fall 1989.

Research Report, "Accounting and Reporting for Property Tax Abatements," prepared as project for the Committee on Accounting, Auditing, and Financial Reporting of the Government Finance Officers Association; presented in Washington, D.C. December 12, 1989. (discussed in article "Tax Abatement Accounting is Focus of GFOA Research in the Public Finance Accountant, January 12, 1990).

"Tax Amnesty in Michigan: Characteristics of Individual Income Tax Participants", Journal of State Taxation, Volume 7 Number 4, Winter 1989, with John H. Goddeeris and James C. Young

"Using Amnesty Information to Detect Tax Cheats and Improve Taxpayer Service: Lessons from Michigan", Government Finance Review, October 1988.

"Michigan Tax Amnesty Report III", State of Michigan, Department of Treasury, with John Goddeeris and Ronald C. Fisher, September 1988.

"Local Government Financial Emergency", The Michigan CPA, Spring 1988.

"Measurement Focus and Basis of Accounting - Governmental Funds", The Michigan CPA, Summer 1988.

"The Great Lakes Interstate Sales Compact: An Innovative Approach to Tax Enforcement", Government Finance Review, February 1987.

"Can City Hall Go Broke?", Journal of Accountancy, May 1984, with D. Dewey Ward.

Numerous public presentations, speeches and professional activities not listed