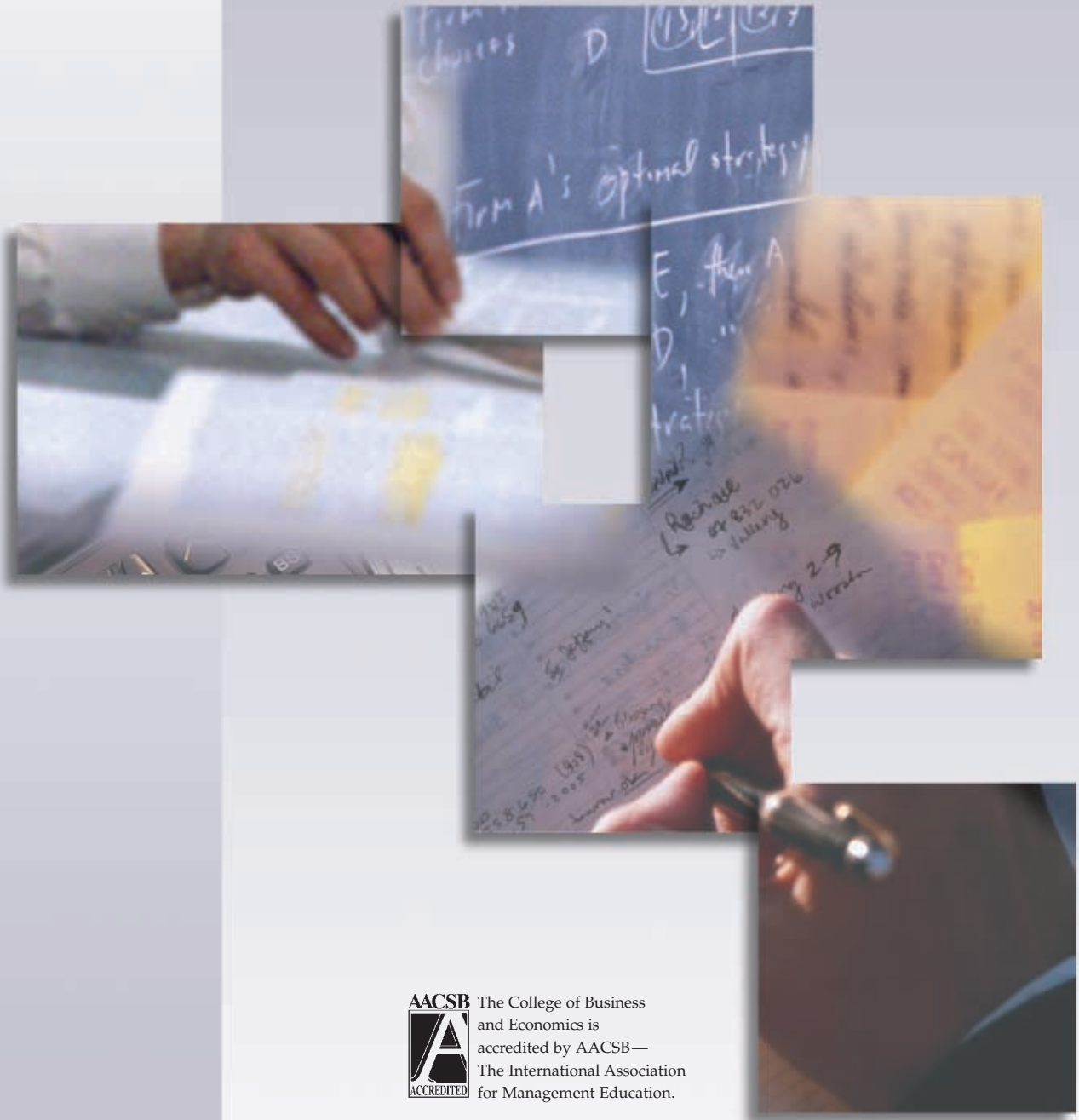




**LEHIGH**  
University

# College of Business and Economics

Master of Science In Accounting  
& Information Analysis  
*Graduate Studies*



The College of Business  
and Economics is  
accredited by AACSB—  
The International Association  
for Management Education.

**Partnering With The Best**  
Creating Innovative Solutions For The Real World



# Letter from the Dean



**LEHIGH**

University

The dramatic changes to the way of conducting business in the 21<sup>st</sup> Century result in unprecedented challenges in the preparation of future business leaders. Traditional methods must be evaluated and expanded to respond to this new set of demands in the workplace. An environment driven by technological changes and globalization must be viewed as an opportunity to extend beyond conventional methods of operation.

As businesses decisively react to these changes, the need for reliable financial assessment of organizations and for systems that enable proper evaluation and decision making remains a critical component for success. Future accountants must not only exhibit strong analytical skills, but be able to provide a variety of related services. From business valuation and investment banking to information resources, assurance, risk assessment and consulting, an accountant must have a solid understanding of the entire business enterprise.

The Master of Science in Accounting and Information Analysis at Lehigh University prepares the accounting professional to actively participate in the business processes throughout the value chain of an organization. The faculty of the College of Business and Economics is committed to offering you a program that will equip you with the solid foundation necessary in the dynamic business environment of today and the tools critical for success in years to come.

Richard M. Durand  
*Herbert E. Ehlers Dean*  
College of Business and Economics

# A Message from the Department of Accounting



Kenneth P. Sinclair  
*Professor of Accounting  
and Chair*

For decades the business community, including the “Big 5” public accounting firms, financial services firms, major industrial corporations, and consulting firms, have depended upon Lehigh’s Accounting Program to supply them with well-trained, hardworking individuals. That trust inspires our faculty to continue to work to ensure that the students we educate are prepared to meet the challenges of today’s changing business environment. Therefore, influenced by the realization that our students need specialized knowledge and advanced business skills at a level difficult to accomplish within an undergraduate accounting program, we now offer what we believe is a first-rate Master of Science in Accounting and Information Analysis degree program. This program is designed to meet accreditation requirements of AACSB—The International Association for Management Education, and satisfy the 150-hour state CPA licensing requirements either in effect or becoming effective virtually in every state.

The focus of the program is business solutions. Students learn how to use both information and technology to improve business processes and forge business solutions. Focal points include understanding the business framework, exposure to business subjects in complementary areas, advanced communication skills, strategic use of technology, specialized accounting knowledge, consulting skills, advanced technical information systems skills, leadership, and globalization.

This one-year, full-time 30 hour program is designed to be innovative and flexible. Faculty will partner with business community professionals in teaching the six core courses. Students may choose either a general degree or one specializing in Consulting and Business Risk Management, Financial Services, or Strategic Cost Management. Students are encouraged to obtain an internship designed to complement the chosen concentration and provide an excellent practical framework to enrich the academic coursework experience.

Lehigh University’s Accounting Department is proud of its past accomplishments, but we are truly excited with our new program, new accounting computer lab, talented students, and responsive curriculum. We are convinced you will receive an outstanding education. Please consider our program.



## Unique

Jack W. Paul  
*Professor of Accounting,  
Director, M.S. in Accounting  
and Information Analysis  
Program*

Today’s accountants are called on to provide a variety of services ranging from business valuation and investment banking to information resources, assurance, risk assessment, and consulting. Such a wide gamut of skills and knowledge requires a solid understanding of the entire business enterprise and an intimate knowledge of business processes throughout the value chain of an organization.

A unique program, Lehigh’s Master of Science in Accounting and Information Analysis provides the type of knowledge and skills that you will require throughout your professional career, whatever course it may take. The unifying theme of our program is, “Using accounting information and technology to forge business solutions.” As such, the program focuses on understanding the entire business enterprise through the resolution of business problems. Technology is broadly defined to encompass both computer technology, as well as economic and financial models and analysis. With an emphasis on business solutions, master’s students learn how to use both information and

technology to improve business processes. Students may take the program without a concentration or may concentrate in one of three specialized areas: (1) Consulting and Business Risk Management, (2) Financial Services, or (3) Strategic Cost Management.

Lehigh is one of approximately forty key target schools for recruiters of accounting students. This achievement is owed in no small measure to Lehigh’s excellent faculty, well-known in their profession for both textbooks and scholarly work. The faculty have published six textbooks and case supplements and numerous scholarly articles. A strong faculty provides substantial assurance that students will be successful in their professional careers.

Lehigh accounting students are known throughout the accounting profession for their intelligence, their pride in achievement, and outstanding work ethic. Many have gone on to become partners in public accounting firms and top management in many other types of organizations. We will continue with this tradition of professional and scholarly effort in the Master’s program.

Won’t you please join us as a member of the Lehigh accounting family? Your efforts will be well rewarded for this outstanding investment in your future. I hope to see you in our program.

## Challenges

# Tradition



Asa Packer, one of the leading industrialists of his time, founded Lehigh University in 1865. His forays and successes in the railroad, mining and steel industries led him to realize the need for students to obtain a broad educational background. Asa Packer's vision for the university embodied the belief that a strong economy needed people who could combine practical skills with informed judgments.

Today, Lehigh University continues to embrace Asa Packer's vision as a resounding timeless truth. Over 4400 undergraduates and 2000 graduate students are enrolled throughout its four colleges: the College of Business and Economics, the P.C. Rossin College of Engineering and Applied Science, the College of Arts and Sciences, and the College of Education.



The 1600-acre campus includes buildings and residences that pay tribute to its 19th century roots, alongside modern glass and steel buildings. The Rauch Business Center, which houses the College of Business and Economics, was built in 1990, and now finds itself adjacent to the Zoellner Arts Center, a world class facility for theatre and music built in 1997. Located less than two hours from NYC and 60 miles from Philadelphia, Lehigh offers urban conveniences in a suburban setting.

Although many of our students are from the East Coast, Lehigh's international reputation draws students from over 68 countries. Additionally, the Iacocca Institute, an enterprise endowed by Lee Iacocca and committed to increasing the global competitiveness of business and industry, plays host to the Global Village. This six-week program, attended by 75 students from 35 countries, helps build the entrepreneurial and leadership skills needed by the world's future international business leaders.

## Reputation INTERNATIONAL

# The College of Business and Economics



Established in 1936, The College of Business and Economics has been accredited by AACSB—The International Association for Management Education for 40 years and includes four departments: Accounting, Finance and Law, Management and Marketing, and Economics. Graduate programs offered include a Master of Science in Accounting and Information Analysis, Master of Business Administration, Master of Science in Economics, and a Ph.D. in Business and Economics. Joint degrees are also offered in Business and Engineering (MBA & E) and Business and Education (MBA/MEd.).

The College of Business and Economics promotes research and scholarship in centers and institutes where graduate and undergraduate students work closely with faculty members.

These include:

- The Diamond Center for Economic Education
- The Philip Rauch Center for Business Communications
- Iacocca Institute
- The Murray H. Goodman Center for Real Estate Studies
- Institute for the Study of Commodities
- Martindale Center for the Study of Private Enterprise
- Musser Center for Entrepreneurship and associated Small Business Development Center



# Master of Science in Accounting and Information Analysis Program

*“Using Accounting Information and Technology to Forge Business Solutions”*



Why an M.S. in Accounting? Most states are requiring 150 hours to sit for the CPA exam. Even if you do not intend to become a CPA, most employers expect a broad understanding of business. The Lehigh Master of Science in Accounting and Information Analysis provides you with career mobility and offers you an outstanding opportunity to prepare for a career in today's demanding field of accounting. Accounting professionals are engaged in a variety of services, including assurance services, business valuation, information resources, and consulting. Lehigh's unique program recognizes the impact of technology on business processes and on the value chain while paying respect to the time honored tradition of accounting.

A one-year, full-time 30 hour program, the Lehigh M.S. in Accounting and Information Analysis provides you with the knowledge

and skills required in a professional accounting career. With emphasis on business processes, you learn how to use both information and technology to structure and implement business solutions.

Designed to meet the accreditation requirements of AACSB—The International Association for Management Education, the Lehigh M.S. in Accounting and Information Analysis program also satisfies the 150-hour CPA educational requirement that has been adopted by almost all states. This program not only provides an excellent foundation for the CPA and CMA exams, but also offers the broad business education employers so highly value.

Internships provide a valuable addition to the learning experience. All Master's students are encouraged to take an internship.



## Partnering Professionals

An integral component of this program involves partnerships with professional firms. Public accounting firms, consulting organizations and corporate partners will lend expertise to the program. Our partners contribute to the classroom experience by providing professionals who assist with the

development and teaching of courses. These professionals will be presenting materials alongside professors and will be able to interject their experiences and unique understanding of practical issues to enrich the learning experience.

*flexible*

## Curriculum Highlights

The Master of Accounting and Information Analysis curriculum is designed to be flexible so that students may choose either a general degree that emphasizes assurance services or one with a concentration in a specialized area. The concentrations include Consulting and Business Risk Management, Financial Services, and Strategic Cost Management.

Focal points include understanding the business framework, exposure to business subjects in complementary areas, advanced communication skills, strategic use of technology, specialized accounting knowledge, consulting skills, advanced technical information systems skills, leadership, and globalization.

# Core Program

The six required courses (18 credits) of the core program accommodate students entering the assurance practice of public accounting firms and those desiring to customize their program of study.

<b>Negotiation (3 Credits)</b>	A course designed for the graduate student in business examining the behavioral foundations of the negotiation process. These concepts are exposed through both lectures and simulations and include such topics as: planning, tactics, power, integrative and distributive bargaining, behavioral styles and individual and team negotiations. In addition, attention is paid to cross-cultural and individual differences in negotiating styles.
<b>Advanced Information Systems and IS Auditing (3 Credits)</b>	This course deals with advanced topics in systems analysis, systems design, systems implementation, internal controls, and auditing of computer-based information systems (CBIS). Students study business process and database modeling techniques, including traditional and REA (Resources, Events, and Agents) modeling. Students use a CASE tool to analyze a business problem and forge a solution that meets internal control and auditing standards. Additionally, the risks, controls, and auditing objectives in key IS areas including operating and data management systems, revenue and expenditure cycles, and computer fraud techniques are covered. Students use ACL to perform standard audit tests and fraud detection procedures. Prerequisites: A course in accounting information systems and a course in auditing.
<b>Corporate Financial Reporting: Research, Theory and Practice (3 Credits)</b>	This course examines the structure of corporate financial reporting, its role in providing decision-useful information to capital market participants, and theoretical and empirical assessments of its performance. Topics include the FASB's conceptual framework, efficient markets theory and research, positive accounting theory, income determination theory, recognition versus disclosure, harmonization of international accounting principles, and select current reporting issues. Prerequisites: Graduate standing and at least two semesters of financial accounting beyond principles.
<b>Business Consulting: Process and Practice (3 Credits)</b>	Provides an overview of the consulting process as it relates to public accounting and other consulting firms. The course also focuses on various aspects of the delivery process such as approaches to gaining and retaining clients, proposal development, pricing mechanisms, defining client needs, models and methodologies of consulting, diagnosing problems, and recommending and implementing change. Several types of consulting will be addressed including strategic, process, technology, and organizational change consulting.
<b>Information Quality Assurance and Business Risk (3 Credits)</b>	Focuses on new products and services offered by independent assurance and business risk professionals to improve the quality of management decision making. Building on topics in business strategy, information technology, operations management, and strategic cost management, this course develops an in-depth understanding of industry-based business models and the related universal set of processes, integrated risk management, control self-assessment, and normative control models. Students gain experience with a number of information technology-based assurance service tools. Prerequisite: Advanced Information Systems and IS Auditing.
<b>Information Analysis for Management and Business Solutions (3 Credits)</b>	Focuses on information analysis and technology as enablers of business solutions. Besides placing technology in the context of organizations, this course exposes students to the interaction of accounting information with information technology, business models, and analysis to bring about the resolution of complex business problems. Topics covered include the impact of technology, economic and financial analysis, simulation of the firm, its functional activities and optimization models. Various issues related to Enterprise Resource Planning (ERP) will be addressed utilizing ERP software. (To be taken during the last semester of the program.)
<b>Electives (12 Credits)</b>	Twelve (12) elective credits are required to complete the degree. Elective courses are available in the following disciplines: Accounting, Business Law, Economics, Finance, Industrial Engineering, Information Systems, International Business, Management, and Marketing. Six credit hours of electives may be taken outside of the College of Business and Economics (but within Lehigh University).

## Sequence of Coursework

The program begins with the negotiation course taught on weekends toward the end of the summer. In the fall, students take: Advanced Information Systems and IS Auditing; Corporate Financial Reporting: Research, Theory and Practice; Business Consulting: Process and Practice; and one or two electives. In the spring, students take Information Quality Assurance and Business Risk; Information Analysis for Management and Business Solutions; and one or two electives. A non-credit CPA review course is available in the spring.

# Practical Framework

# Master of Science In Accounting and Information Analysis with a Concentration



## Internships

The work experience gained from internships provides a practical framework and enhances understanding of the course material. All students are encouraged to take one or more internships. Students should meet with the Program Director well in advance of the start of the program to arrange an internship. The internship will normally be taken during the summer prior to starting the program and will complement the student's concentration, if any.

Concentrations allow students to pursue one of three specialties: Consulting and Business Risk Management, Financial Services, or Strategic Cost Management.

## Consulting and Business Risk Management

Rapid technological innovation, emergence of virtual organizations, increasing global competition and higher customer expectations can lead to unexpected challenges and opportunities. The Consulting and Business Risk Management concentration is ideal for those students who are interested in pursuing a career with management consulting organizations, corporations with business risk management and corporate audit departments, and the consulting and assurance practices of national and regional public accounting firms. Students interested in developing their own consulting practice will also benefit from this concentration.

Core courses	18
Organizational Design and Change	3
Total Quality Management	3
Electives (2)	6
<b>Total:</b>	<b>30 credits</b>

## Financial Services

Financial Services is a broad field that includes investment banking, securities, corporate finance, and financial institutions such as banks and insurance companies. What is common to all of these areas is a shortage in the number of professionals who have an in-depth knowledge of accounting. Consequently, the opportunities for the graduate who has both financial expertise and accounting skills are abundant. The concentration is designed for students with a background in either finance or accounting.

Core Courses	18
Financial Statement Analysis & Interpretation	3
Investments & Portfolio Management	3
Advanced Topics in Financial Management OR Financial Management of Financial Institutions	3
Elective	3
<b>Total :</b>	<b>30 credits</b>

## Strategic Cost Management

Industry accountants spend the majority of their time within their companies as internal consultants or business analysts. The Strategic Cost Management concentration is ideal for those students who are interested in pursuing a career with industrial and manufacturing firms in the areas of strategic and advanced cost management.

Core Courses	18
Advanced Cost Management	3
Strategic Supply Management	3
Electives (2)	6
<b>Total:</b>	<b>30 credits</b>

## For Non-Accounting Majors...

High value is placed on employees who bring a broad background to their position. Recognizing this fact we designed the M.S. in Accounting and Information Analysis to accommodate those students who bring other undergraduate business degrees to the program. A convenient Link Program offered in the summer provides the requisite accounting knowledge.

## Specializing



# Career Services

*"Strong Relationships with Corporations and Professional Firms"*



## Opportunities

Opportunities abound in the field of accounting. Today's employers seek individuals with multiple skills and business acumen.

Career strategies can be mapped out prior to beginning the Master's Program and a formal plan developed to help you achieve your goals. Consultations with the Program Director help determine concentrations, internship opportunities, and eventual career paths.

Our Career Services Office provides you with the necessary skills and support to help you meet your career objectives. You can choose from a wide array of services ranging from resume preparation, career counseling and mock interviews that will enable you to showcase your attributes and begin a successful career path.



## Recruitment

Lehigh has consistently been among the top 40 schools visited by campus recruiters who recognize our accounting graduates for their excellent career preparation, intelligence, achievements, and outstanding work ethic. Lehigh's reputation in the accounting profession offers an unparalleled career advantage — many of our graduates have gone on to partnerships in public accounting firms and top management positions in many other organizations.

Over 100 companies recruit annually on campus for Lehigh accounting graduates, including:

Arthur Andersen LLP  
Deloitte & Touche LLP  
Ernst & Young LLP  
Goldman, Sachs & Co.  
Johnson & Johnson  
KPMG Peat Marwick LLP  
Lehman Brothers  
Merck & Co.  
Merrill Lynch & Company, Inc.  
Nabisco Foods  
PricewaterhouseCoopers LLP  
Salomon Smith Barney

## Starting Salary

The starting salary of graduates with an M.S. in Accounting is approximately \$48,000–\$53,000 (as of July 2000).

# Future

# globalization

# Admissions Procedures

“...designed to meet accreditation requirements...becoming effective virtually in every state.”



## Academic Standards

To receive a master's degree from the College of Business and Economics, a student must achieve a grade-point average (GPA) of at least 3.0 in graduate courses taken at Lehigh. A student may not receive more than four grades of C plus or lower.

A student whose GPA is below 3.0 after 12 hours of study is placed on probation and must earn at least a 3.0 GPA in subsequent semesters until the required minimum cumulative GPA is reached, or be dropped from the program. Students on probation may not receive financial aid. Master's degree candidates have six years to complete all required courses.

The Master of Science in Accounting and Information Analysis program welcomes applications from college graduates in all business disciplines. A major in accounting is not a prerequisite, although applicants without sufficient accounting background will be required to enroll in background courses. Students may apply upon completion of their junior year.

Application materials may be obtained by writing or calling:

Mary Theresa Taglang  
Director of Recruitment and Admissions  
610-758-5285  
Email: [mtt4@lehigh.edu](mailto:mtt4@lehigh.edu)  
Fax: 610-758-5283

Questions regarding curriculum should be directed to:

Jack W. Paul, Ph.D.  
Director M.S. in Accounting and  
Information Analysis Program  
610-758-4452  
Email: [jwp1@lehigh.edu](mailto:jwp1@lehigh.edu)  
Fax 610-758-6429

[www.lehigh.edu/~incbe/incbe.html](http://www.lehigh.edu/~incbe/incbe.html)

The credentials evaluated by the Graduate Admissions Committee include the candidate's undergraduate academic record, performance on the Graduate Management Admission Test (GMAT), a personal essay describing educational and career objectives and letters of recommendation from former teachers and/or employers. Relevant professional work experience is also evaluated.

The Admissions Committee bases its decision upon the applicant's academic abilities, motivation, maturity, and potential to complete graduate studies successfully. If you feel that extenuating circumstances have affected your academic performance or test results, the Committee would welcome a letter of explanation.

*accomplishments*

## Application Deadlines and Fee

The application deadline for admission is May 1st. (February 1st if applying for financial aid.)

In each case, there is a non-refundable application fee of \$40. Applicants from foreign countries must submit this fee in the form of a check drawn on a bank in the United States. **Applications must be complete and received in our office on or before the deadline.**

## GMAT Scores

All applicants are required to take the Graduate Management Admission Test (GMAT) administered by the Educational Testing Service (ETS) unless they have previously earned a doctoral degree. The computer-based exam is given during three weeks each month. Exams are administered through the local Sylvan Learning Centers. To make an appointment to take the GMAT exam, call 1-800-GMAT NOW. GMAT applications can be obtained by writing to the Educational Testing Service, P. O. Box 6103, Princeton NJ 08541-6103. The web site is [www.gmac.com](http://www.gmac.com). Undergraduate students should take the GMAT in their junior year.

## International Students/TOEFL

International students must have 16 years of formal education, *including four years at the university level*, to be considered for admission to Lehigh's graduate programs. Applicants whose native language is not English are required to take the Test of English as a Foreign Language (TOEFL). The test is given six times per year. For information, write or call the TOEFL Registration Office, P.O. Box 6154, Princeton, N.J., 08541- 6154, telephone 609-771-7100. The web site is [www.toefl.org](http://www.toefl.org).

# Opportunities

# Assistance



## Financial Aid

Financial Aid is available in the form of scholarships, research assistantships, and loans. Research assistants receive up to 9 credit hours of tuition waiver for two semesters in addition to a stipend of \$1,000 per year and are required to assist faculty 10 hours per week.

The deadline for applicants who wish to be considered for financial aid is February 1st for the following academic year. All application materials (including GMAT scores, personal essay, letters of recommendation and financial aid application) must be received by that date. No application will be considered until it is complete. Decisions are made by the end of February. Financial aid is awarded primarily on the basis of academic merit.

## Deferred Payment Plan

Tuition is normally due prior to the first day of class.

An installment payment plan allows students to pay their tuition in three installments. The first installment for 40 percent of tuition is due on the first day of class, with two additional installments of 30 percent each due 30 and 60 days after classes begin.

For students whose employers reimburse tuition costs once a grade has been received, a payment plan is available that allows students to defer payment until they are reimbursed. Students using this plan must sign a promissory note and pay a \$50 fee.

## Registration Procedures

Newly accepted students should register with the Program Director in person as soon as possible after being notified of their acceptance. Continuing students may register online, but must arrange for a graduation audit before registering for their last semester.

Students may add a course until the 10<sup>th</sup> day of instruction in a regular fall or spring term, or until the fifth day of instruction in a summer session.

A withdrawal from a course within the first 10 days of class is not recorded on the student's record. After the 10<sup>th</sup> day, a student may withdraw from a course with a grade of W through the 11<sup>th</sup> week of instruction. If a student withdraws from a course after the 11<sup>th</sup> week of instruction, he or she will receive

a grade of WP (withdrawal, passing) or WF (withdrawal, failing), at the discretion of the instructor. Grades of W, WP, WF, X (absent from the final exam) and N (incomplete) are not included when computing the GPA.

## Associate Students

Each year, some students are admitted as associate students. This includes students who are unable to furnish GMAT scores by the application deadline, students who are admitted on probation, and students whose applications were not complete by the regular student status deadline. Applicants for associate student status must furnish all other application materials, except GMAT scores, by the regular deadline. If a student is unable to provide GMAT scores, the Admissions Committee will require an outstanding undergraduate record, preferably from an AACSB accredited school, in order to consider admission under associate student status.

Associate students may receive only one grade below a B. An associate student who receives two grades of B-minus or lower, or one grade of C-minus or lower, will be dropped from the program. Associate students must submit GMAT scores and petition for regular status before being permitted to register for future coursework once they have completed the number of credits permitted as noted in their admission letter.

Associate students are not eligible for financial aid.

## Tuition

Estimated tuition for the 2001–2002 academic year is \$18,500 for the 30 credit hour program. Tuition may increase in subsequent academic years.

## Financial Information

Estimated costs for the 2001–2002 academic year include:

Tuition	\$18,500
Room and board	6,900
Books and supplies	900
Personal	1,300
Health Insurance	500
Transportation	1,500
<b>U.S. Dollars</b>	<b>\$29,600</b>

*investment*

# Student Life & Campus Facilities



## Facilities

The Rauch Business Center, the \$17.8 million headquarters of the College of Business and Economics, is a modern, dynamic, professional environment for learning and teaching. It is a source of pride for students, faculty and alumni. There are 40 well-equipped classrooms, computer labs, auditoriums, and conference rooms with advanced computing and audio-visual capabilities. The Clayton Conference Center wing has excellent facilities for executive education programs, conferences, seminars and other special programs.



The Graduate Lounge and Reading Room provides a comfortable place to gather and study. Lehigh's distance learning facilities on the Mountaintop campus provide a state of the art environment for graduate students to interact with students at corporate sites around the United States.

## Student Activities

Accounting students participate in a large number of professional organizations, including the Accounting Club and the honor society, Beta Alpha Psi. The College of Business and Economics also offers professional organizations, such as Beta Gamma Sigma, and brings to campus successful business professionals. In addition to providing technical topics, these activities expose students to (1) the accounting profession, (2) professional certification and (3) leadership, team building, and interpersonal skills. Moreover, these activities identify career opportunities in the accounting profession. Finally, accounting students interact with other students, faculty, alumni and business professionals.



Students may also wish to participate in a variety of volunteering opportunities, including tutoring/mentoring, working

in children's centers, helping senior citizens and those facing homelessness, poverty, and hunger. Examples of these special project initiatives are Habitat for Humanity and the Star Academy (tutoring and mentoring of middle and high school students).

On campus many students enjoy athletic events, either watching Division I sports or actively participating in a large number of intramural and club sports. In addition, students take advantage of the many music, dance, and theater events at highly-regarded, on-campus Zoellner Arts Center and the Stabler Arena. Because Lehigh University is close to New York City and Philadelphia, students also attend sports and cultural events at nearby world famous venues.

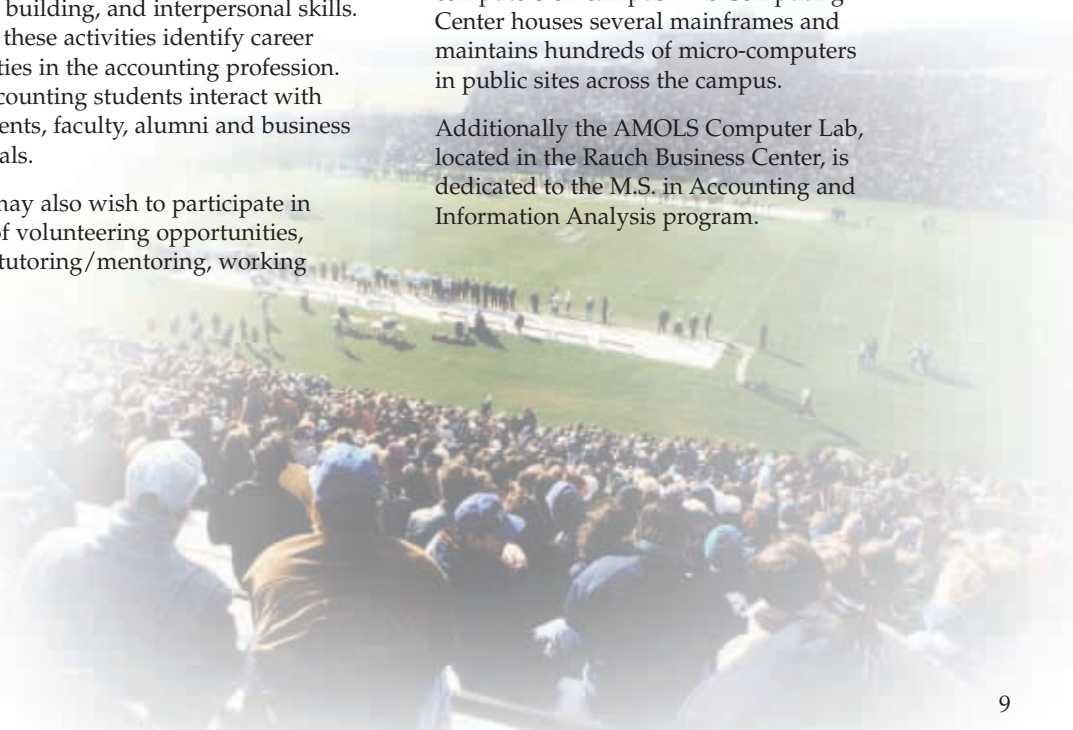
## Libraries and Computing

Lehigh's library system includes more than 1,000,000 books and journals, in addition to electronic data bases and microform, computer software and media collections.

Through the campus-wide integrated voice and data communications network, users can access the Internet, the libraries' on-line catalog and hundreds of national and international electronic databases. Students can also submit reference inquiries, place orders, request media services and request delivery of documents electronically.

The campus network provides access to the Integrated Library System and other computers on campus. The Computing Center houses several mainframes and maintains hundreds of micro-computers in public sites across the campus.

Additionally the AMOLS Computer Lab, located in the Rauch Business Center, is dedicated to the M.S. in Accounting and Information Analysis program.



# Faculty



## Karen Collins

*C.P.A., Associate Professor*

**Appointed to Lehigh Faculty:**  
1990

**Education:**

Ph.D. Accounting  
Virginia Polytechnic Institute  
and State University, 1988  
M.B.A. Business Administration  
Salisbury State University, 1984  
B.S. Business Administration  
Salisbury State University, 1976

**Teaching Areas:**

Financial Accounting  
Accounting Theory  
Introduction to Business

**Research and Scholarship  
Areas:**

Behavioral Accounting Research  
Behavioral Aspects of Public  
Accounting Practice

**Significant Honors and Awards:**

Andersen Consulting Faculty  
Fellowship for Excellence in  
Education, 1998-2000  
Lehigh University Stabler Award  
for Excellence in Teaching, 1995  
Coopers & Lybrand Award for  
Excellence in Teaching and  
Learning, 1993

**Professional Society**

**Memberships:**

American Institute of Certified  
Public Accountants  
American Accounting  
Association  
American Women's Society of  
Certified Public Accountants

**Other Professional Activities:**

Certified Public Accountant  
Board Member, Lehigh Valley  
Chapter of American Women's  
Society of C.P.A.'s



## Parveen P. Gupta

*Robert M. Magee Professor of  
Accounting*

**Appointed to Lehigh Faculty:**  
1987

**Education:**

Ph.D. Accounting  
Pennsylvania State University,  
1987  
M.B.A. Accounting/Finance  
University of Connecticut, 1983  
L.L.B. Civil Law  
University of Delhi, 1980

B. Com. (Hons) Accounting  
University of Delhi, 1976

**Teaching Areas:**

Corporate Financial Reporting  
TQM and Business Process  
Reengineering  
Integrated Control and  
Risk Management

**Research and Scholarship Areas:**

Corporate Governance and  
Control Systems in an Extended  
Enterprise  
TQM and Reengineering

**Significant Honors and Awards:**

MBA Excellence in Teaching  
Award, 2000  
Mercy Professorship, 1996-98  
Outstanding Research Paper  
Award, ACAUS, 1990

**Professional Society**

**Memberships:**

American Accounting  
Association  
American Management  
Association

The Institute of Internal Auditors  
Research Foundation

Financial Executives Institute

**Other Professional Activities:**

Member, Institute of Internal  
Auditors Quality Committee,  
1997-2000



## James A. Hall

*Associate Professor*

**Appointed to Lehigh Faculty:**  
1979

**Education:**

Ph.D. Accounting  
Oklahoma State University, 1979  
M.B.A. Economics  
University of Tulsa, 1975  
B.S.B.A. Accounting  
University of Tulsa, 1974

**Teaching Areas:**

Accounting Information Systems  
Information Systems Auditing  
Systems Analysis and Design

**Research and Scholarship Areas:**

IS Auditing and Controls  
AIS Education  
Computer Fraud

**Professional Society**

**Memberships:**

Treasurer, AI/ET Section  
American Accounting  
Association  
American Accounting  
Association  
International Academy for  
Information Management



## Michael G. Kolchin

*C.P.M., Professor of  
Management*

**Appointed to Lehigh Faculty:**  
1979

**Education:**

D.B.A. Personnel and  
Organizational Behavior  
Indiana University, 1980  
M.B.A. Management  
Miami University, 1970  
B.A. Economics  
Miami University, 1965

**Teaching Areas:**

Organizational Behavior  
Human Resource Management  
Purchasing and Supply  
Management  
Supply Chain Management

**Research and Scholarship Areas:**

Performance Measurement  
Supply Chain Effectiveness  
Participation

**Significant Honors and Awards:**

Mercy Professorship

**Professional Society**

**Memberships:**

National Association of  
Purchasing Management  
(Certified as Certified Purchasing  
Manager C.P.M.)



## James A. Largay III

*C.P.A., Professor  
Arthur Andersen & Co.  
Professor of Accounting*

**Appointed to Lehigh Faculty:**  
1980

**Education:**

Ph.D. Business Administration  
Cornell University, 1971

M.S. Business Administration  
Cornell University, 1970

M.B.A. Economics, Texas  
Technological College, 1965

B.S. Accounting, University of  
Denver, 1964

**Teaching Areas:**

Financial Accounting and  
Reporting, Financial Statement  
Analysis

**Research and Scholarship  
Areas:**

Cash Flow Reporting  
Accounting for Financial  
Instruments

Consolidated Financial  
Statements

**Professional Society  
Memberships:**

American Accounting  
Association

American Institute of Certified  
Public Accountants

Financial Executives Institute

**Other Professional Activities:**

Managing Editor, *Accounting  
Horizons*, 2000-present;  
Associate Editor, 1989-1994

President, Financial Accounting  
and Reporting Section,  
American Accounting  
Association, 1994-1995

Member, FASB Task Force on  
Consolidations and Related  
Matters, 1989-present

Member, Editorial Board, *The  
Accounting Review*, 1987-89



## Jack W. Paul

*C.P.A., Professor*

**Appointed to Lehigh Faculty:**  
1974

**Education:**

Ph.D. Business and Economics  
Lehigh University, 1978

M.B.A. Business Administration  
Lehigh University, 1971

B.A. Economics  
Cornell University, 1965

**Teaching Areas:**

Auditing  
Financial Accounting  
Management Accounting

**Research and Scholarship  
Areas:**

Auditing  
Management Accounting

**Professional Society  
Memberships:**

American Institute of Certified  
Public Accountants

American Accounting  
Association

Pennsylvania Institute of  
Certified Public Accountants

**Other Professional Activities:**

Mid-Atlantic Regional Director,  
American Accounting  
Association, Management  
Accounting Section,  
1999-present

Member, American Accounting  
Association, Continuing  
Professional Education  
Committee, 1999-present

Faculty Fellow Price Waterhouse  
& Co., 1992

Certified Public Accountant,  
Florida

Member, Editorial Board,  
*Advances in Accounting*



## Manash R. Ray

*Kane Professor of Business  
Administration*

**Appointed to Lehigh Faculty:**  
1989

**Education:**

Ph.D. Accounting, Pennsylvania  
State University, 1989

M.B.A. Accounting/Finance  
Indian Institute of Management,  
1981

B.Com. (Hons). Accounting  
St. Xavier's College, University  
of Calcutta, 1977

**Teaching Areas:**

Managerial Accounting;  
Activity-Based Costing (ABC)  
and Activity-based Management  
(ABM)

Managing Information for  
Decision Making and Customer  
Solutions

Agile Manufacturing, Strategic  
Cost Management

**Research and Scholarship  
Areas:**

Total Quality Management  
(TQM), Activity-Based Costing  
(ABC) and Activity-Based  
Management (ABM) Systems

**Significant Honors and  
Awards:**

Kane Professor of Business,  
1999-2000

Class of '61 Professor of  
Business, 1995-1997

Carl and Inge Beidleman  
Research Award, 2000

Alfred Noble Robinson Award,  
1991

**Professional Society  
Memberships:**

American Accounting  
Association; Institute of  
Management Accountants

**Other Professional Activities:**  
Invited speaker at many profes-  
sional programs related to Cost  
Management



## Kenneth P. Sinclair

*Professor & Chairperson*

**Appointed to Lehigh Faculty:**  
1972

**Education:**

Ph.D. Business Administration  
University of Massachusetts,  
1972

M.S. Accounting  
University of Massachusetts,  
1970

B.A. Accounting  
University of Massachusetts,  
1968

**Teaching Areas:**

Managerial Accounting  
Essentials of Accounting

**Research and Scholarship  
Areas:**

Performance Evaluation  
Human Resource Accounting

**Significant Honors and  
Awards:**

Coopers & Lybrand  
Professorship, 1994-95

First PICPA Outstanding  
Accounting Education Award,  
1989

Deming Lewis Alumni Faculty  
Award, 1987

**Professional Society  
Memberships:**

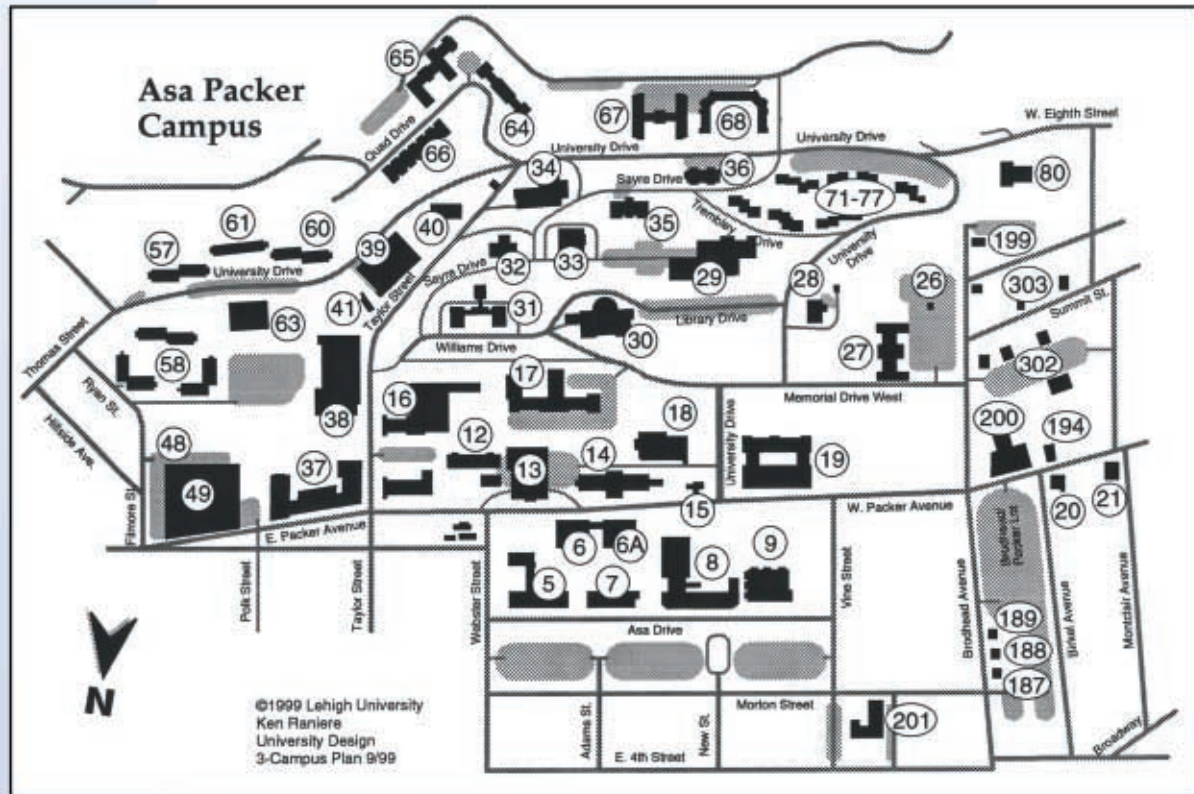
Administrators of Accounting  
Programs Group, Board of  
Governors, 1993-95

Lehigh Valley Chapter of  
Institute of Management  
Accountants, President, 1985-86

**Other Professional Activities:**

Instructor, Lehigh University,  
Continuing Education CPA  
Review Course, 1976-95

Editorial Review Board,  
*Journal of Managerial Issues*,  
1991-present



### FREQUENTLY SOUGHT LOCATIONS

- 27 Admissions
- 27 Alumni Office
- 9 Bookstore
- 27 Bursar
- 37 Career Services
- 18 Church
- 9 College of Arts and Science
- 37 College of Business and Economics
- 19 College of Engineering
- 111 College of Education
- 187 Community Relations
- 27 Development Office
- 194 Financial Aid
- 38 Gymnasium/Athletics
- 36 Police
- 27 President
- 27 Registrar
- 124 Stabler Center (Goodman Campus)
- 39 Ulrich Student Center
- 29 University Center
- 27 University Relations.
- 27 Visitor Information Desk

### UNIVERSITY OFFICES

University offices are open daily from 8:15 a.m to noon and from 1:00 p.m. to 4:45 p.m. except the Office of the Bursar which normally closes at 4:00 p.m.

Office of Distance Education  
215 Johnson Hall, Building 36  
Dr. James A. Brown, Director  
610-758-3968

Summer Sessions Assistant  
610-758-3966

Office of Admissions  
Alumni Memorial Building 27  
610-758-3100

Office of the Bursar  
Alumni Memorial Building 27  
610-758-3160

Office of the Registrar  
Alumni Memorial Building 27  
610-758-3200

Office of Financial Aid  
218 W. Packer Avenue  
Building 194, 610-758-3181

College of Arts and Science  
Maginnes Hall, Building 9  
610-758-3300

College of Business and Economics  
Rauch Business Center  
Building 37, 610-758-3400

College of Education and Human Services  
Iacocca Hall,  
Mountaintop Campus  
610-758-3225

College of Engineering and Applied Science  
Packard Lab, Building 19,  
610-758-4601

- E.W. Fairchild-Hartindale Library  
610-758-3075
- Linderman Library  
610-758-3050
- Office of Residential Services  
Rathbone Hall, Building 63  
610-758-3500
- Health Center  
Johnson Hall, Building 36,  
610-758-3870
- Bookstore  
Maginnes Hall, Building 9,  
610-758-3375
- Intramurals and Recreation  
Taylor Gymnasium, Building 38  
61 0-58-4310
- University Center  
610-758-4160

### UNIVERSITY BUILDINGS

- 27 Alumni Memorial Building (Admissions)
- 9 Bookstore (Maginnes Hall) (MG)
- 17 Chandler-Ullmann Hall (CU)
- 14/ Christmas-Saucon Hall Annex
- 14a (XS)
- 33 Coppee Hall (CO)
- 32 Coxe Laboratory (CX)
- 35 Drown Hall (DR)
- 8 E.W. Fairchild-Martindale Library and Computing Center, Mart Science and Engineering Library
- 193 Financial Aid
- 13/ Fritz Engineering Laboratory
- 11 Annex (FR)
- 39 Grace Hall (GR)

- 111 Iacocca Hall (IA), Mountaintop Campus
- 303 Jewish Student Center
- 36 Johnson Hall (Parking, Health Center, Campus Police, Summer Studies)
- 34 Lambertson Hall (LA)
- 30 Linderman Library
- 9 Maginnes Hall (MG)
- 200 Mohler Lab (MO)
- 6 Mudd Building:  
*See Seeley G. Mudd (S)*
- 19 Packard Laboratory (PA)
- 29 Packer Hall, University Center
- 18 Packer Memorial Church
- 16 Physics(LL): *See Sherman Fairchild (S)*
- 15 Philosophy Building
- 28 President's House
- 40 Price Hall (PR)  
Rathbone Hall
- 37 Rauch Business Center (RB)
- 26 Sayre Building
- 6/ Seeley G. Mudd Building/Neville Auditorium (MU)
- 16/ Sherman Fairchild Center for the Physical Sciences/ Sherman Fairchild Laboratory or Solid-State Studies
- 161
- 7 Sinclair Laboratory
- 36 Office of Summer Studies
- 38 Taylor Gymnasium and Field House
- 29 University Center (UC):  
*See Packer Hall*
- 5 Whitaker Laboratory (WH)
- 31 Williams Hall (WI)
- 49 Zoellner Arts Center

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Creating Innovative Solutions For The Real World



# LEHIGH

University



Application materials may be obtained by writing or calling:

Mary Theresa Taglang  
*Director of Recruitment and Admissions*  
610-758-5285  
Email: [mtt4@lehigh.edu](mailto:mtt4@lehigh.edu)  
Fax: 610-758-5283

Questions regarding curriculum should be directed to:

Jack W. Paul, Ph.D.  
*Director, M.S. in Accounting and Information Analysis Program*  
610-758-4452  
Email: [jwp1@lehigh.edu](mailto:jwp1@lehigh.edu)  
Fax: 610-758-6429

[www.lehigh.edu/~incbe/incbe.html](http://www.lehigh.edu/~incbe/incbe.html)

## College of Business and Economics

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Creating Innovative Solutions For The Real World