Improvements to the Accounting Program

Taylor Huse

Exciting changes are taking place within the accounting program at Lee in the year 2009. The VITA (Volunteer Income Tax Assistance) program has taken off in the last five years. Led by Mr. Della Franco, twenty junior and senior accounting students serve the community by helping people do their tax returns for free. Since completing 160 tax returns two years ago, Mr. Della Franco indicated they prepared 486 tax returns this year, generating over $480,000 in refunds.

While the community gets complimentary help with their taxes, students benefit immeasurably from the experience of helping real people. “The program is wonderful,” says Mr. Della Franco, “because students get to use their classroom knowledge in a real-world situation.” Mr. Della Franco also notes that student participation in this program looks great on a resume. He says, “Involvement in this program indicates to an employer that the student is willing to go above and beyond what is required.” In addition, students are required to get certified by the IRS before they can participate in the VITA program, indicating to employers that they have the expertise to prepare tax returns well. Students receive twenty or more community service hours for their participation; however, Mr. Della Franco would like to see it as a one or two-credit course in the future.

In addition to the growth of the VITA program, the Department of Business is making changes to the accounting curriculum that will better prepare students for their careers. Mr. Della Franco explains that empowering students to pass the CPA exam while in school puts them ahead of the game because they do not have to worry about studying for it while working a full time job. More students are now passing the CPA exam while still in school. Accounting Professor Ingrid Hart says this is an indicator of a stronger program being developed.

Following a growing trend among universities, the department has revamped Intermediate Accounting as a three-semester course rather than the traditional two-semester course. Students will have more opportunity to engage with the material at a greater, more in-depth level. “We have to make adjustments,” says Ms. Hart, “because the demands on accounting students have significantly changed. We want our students to be prepared for the dynamic financial and reporting environment they will face. Measures to strengthen the program will help ensure our emerging graduates are poised and positioned appropriately, to be successful.”
Message from the Chair

In my capstone course, business policy/strategic management, I give my students something I call Random Thoughts by Dewayne. Many of these are obviously borrowed. No one thinks I originally coined, “Do unto others as you would have them do unto you.” Should a student think I’m the author of that one, well let’s just say we have bigger issues. One of my random thoughts that actually does belong to me is, “Success is creating opportunities for others.” Many will disagree I’m sure. The definition of success isn’t what I wish to debate here. Implicit in the comment is that students will develop in their professional careers so they can influence and develop opportunities for others. Well, that isn’t really the point either. Let me make my point. The mission of the department, which is placed above each agenda, is: “We exist to create opportunities for our students now and in the future.” If you read the articles in this newsletter, starting with the cover story regarding VITTA, you will find opportunities that this excellent faculty in the Department of Business created for our students.

Consider the work of this very newsletter. Dr. Echols, our chief editor and grammarian, takes a group of students and works closely with them to interview, write, and edit the included articles. Most assuredly Dr. Echols could probably write the newsletter in its entirety more quickly with a higher degree of professionalism; however, her love of students and teaching cause her to provide the opportunity for a group of students to experiment with communication theory learned in the classroom.

The cover story illustrates this point precisely. Mr. Della Franco spent many hours with students during tax season as he worked closely with students assisting them in completing tax returns while concurrently instructing them in some of the finer aspects of tax accounting. Additionally, the lessons he taught them by modeling respect for the individual were invaluable.

Consider the trips led this last academic year by Dr. Jaber, Mr. Della Franco, Mr. DeLoach, and Dr. Harwood. Each of these trips represents opportunities for our students to learn from rigorous course work while enjoying leisure time sightseeing and relaxing. They spend almost two weeks in Rome taking a course, as well as seeing some of the ancient artifacts and sites important to our religious and cultural heritage. On the New Mexico trip, they enjoy spending time with Native Americans while studying and evaluating the entrepreneurial enterprise. In Singapore, which is our most robust program and features the longest stay, students spend five to six weeks in the summer enjoying a view of the South China Sea while working closely with employees at a Schering Plough facility in identifying and solving issues related to the production of pharmaceuticals. All of these trips, whether ten days or six weeks, provide opportunities for our students to broaden their cultural sensitivity and business knowledge.

Other stories related to SIFE competition, summer computer camps, and curricular changes, all are singular in purpose—they serve our students and create opportunities for current students as well as future students as evidenced in the summer computer camp. The departmental faculty actively bought into the notion that we must create opportunities for our students. This, I think, sets Lee University apart from many other business programs. Our mission is taken seriously and implemented vibrantly.

Dewayne Thompson, D.B.A
Chair, Department of Business
Hugh Hale has served as a member of the Business Advisory Council since its inception in 1986. He recently took a position at IBM as their Business Development Executive. Prior to this position, he was Vice-President and Chief Technical Officer of Shared Health, a subsidiary of BlueCross BlueShield. He has an extensive background with IBM, spending nine years working in different areas such as Global Services Solutions Executive, Marketing Representative, Programmer Analyst, and Administrator. He was recognized by IBM with the Trading Area General Managers Award, Regional Managers Award, and was named Marketing Representative of the year. Hale graduated from Lee University in 1983 with a Bachelor of Science in Business Administration. He continued his education by graduating from IBM Advanced Business Institute and completing IBM’s year-long program in Marketing Education. In addition to his Service on the Lee University Business Advisory Council, he has taught a senior seminar class at Lee and has spoken to numerous classes as guest lecturer through the years. Hale also volunteers as a United Way Coordinator and as a minister to the college group at Westmore Church of God.

“Lee University, and in particular the Department of Business, provided me all the core foundational knowledge and principles necessary to be successful in the business world. However, the biggest benefit came through the sound biblical precepts embedded along with the business education. This helped develop my view that business is a mission field where lives can be transformed for the glory of Christ.”

Summer Computer Camp on Lee University Campus

As the spring semester at Lee University is about to come to a close, and the summer months are drawing closer by the day, there are students and faculty of Lee University that are keeping themselves busy preparing for Lee’s Summer Computer Camp. This year’s camp will be taking place from Monday, June 8 until Friday, June 12 and is sure to be a great experience for aspiring computer technology experts; more specifically, aspiring experts that will be between the sixth and eighth grade levels this upcoming fall.

The day-to-day camp activities will be organized with lesson plans, but will also offer opportunities for fun while learning. The camping experience is set up into two different routes, “Web Page Design – Design, Photos & Animation” for the morning camp and “Movie Maker – With Digital Photos, Music & Video” for the afternoon camp. A parent or guardian may elect to sign their child up for one or both camps. From 9 a.m. until noon every day, the web design camp will be offered to students. From 1 p.m. until 4 p.m. the camp with an emphasis on creating movies will take place.

To attend the morning or the afternoon camp, the cost is $60.00; however, the cost for a child signed up for both camps is $100.00. Multiple children families and Lee University faculty and staff discounts are available. For information or an application, go to [http://faculty.leeu.edu/~mwilson](http://faculty.leeu.edu/~mwilson) and click on the Computer Camp June 2009 link. If someone you know is interested in attending the camp, be sure to sign them up as soon as possible as space is limited to 20 students. Snacks will be provided during morning and afternoon camps; students signed up to attend both the morning and afternoon sessions are responsible for their lunch and will be supervised by Lee University students.

Lee University Assistant Professor Mava Wilson hopes that with programs such as these, many camp attendants will be inspired by the experience and will one day come back to Lee as university students. For further information, please contact Mava Wilson at (423) 614-8196 or email her at mwilson@leeuniversity.edu.
This December, 25 students will have the privilege to travel to one of the most fascinating places on earth. The trip will be led by Professor Greg Della Franco who enthusiastically stated that “There is so much to see and do in Italy.” “Anytime you travel, this is an educational experience.” To some it is an amazing trip, but to him is a visit to the motherland.

Among the many aspects of Italian culture, the business trip will provide students an opportunity to experience religious as well as historical aspects of Italy. The students will visit the Sistine Chapel and be recognized and welcomed during an audience with the Pope in Vatican City which is a country of its own. They will also visit the Coliseum, an architectural masterpiece built 1950 years ago.

See the Circus Maximus, experience Florence’s famous statue of David, visit the site where Julius Caesar is buried, and view De Vinci’s “Last Supper.” Geographically, students will visit several cities in the south and several cities in the more industrialized north.

“Education sometimes doesn’t happen in the classroom,” said Professor Della Franco, “and the education acquired on this trip about culture is immeasurable.” Getting a chance to visit and learn about the history of Italy as well as earning university credit are two of the main reasons why this trip is one of the most popular trips in the Business Department. Students will get a firsthand taste of the exquisite, authentic Italian food. These are memories each student will treasure for a lifetime.

The trip lasts 10-14 days and includes incredible tours of phenomenal places in Rome. They started with a panoramic tour of Rome, featuring various highlights with magnificent views.

Dr. Jaber referred to the rich culture of Rome, as well as the different businesses and marketing aspects of the trip. He explained how the people of Rome are family-oriented; though there has been a gradual shift in technology and the way they do business due to competitions. Mr. Greg Della Franco, who also went on the trip, pointed out different interesting activities, like women in scooters on their way to work. He explained how they had to reach their destination at their convenience. He also described how great the food was, as they experienced desserts and food of all kinds.

The trip concluded December 22, and permitted the students to spend Christmas with their families.
Curricular Changes and Projections in Department of Business...... Marcia Roberts

A few weeks ago, I was given the opportunity to interview Mr. Shane Griffith, the Coordinator of Curriculum and Assessment, about some of the recent curricular changes and projections in the Department of Business here at Lee University. Mr. Griffith gladly entertained my questions and effortlessly answered while sipping on a cup of coffee in the comfort of his office.

“One change resulting from our ACBSP accreditation is requiring the International Business course for not only business administration majors, but also for those majoring in accounting and computer information system,” stated Mr. Griffith. “This,” he said, “will allow the students majoring in these fields to better understand how businesses operate in a global economy. The department also developed Intermediate Accounting III as a required course for accounting majors. This is in line with many other universities and will allow us to cover this important topic in more detail. As a result, our accounting students will be better prepared for the CPA exam.”

When I asked Mr. Griffith about other projections that are currently being discussed in the department, he answered, “We have some exciting things planned, but nothing is official at this time. The department is investigating a strategy to offer emphases for department majors. Emphases will allow students to focus on specific areas of business which will provide them with a competitive advantage upon graduation.”

Mr. Griffith believes that all of these changes have spawned from an assessment of today’s business environment. Lee must recognize that because industries are constantly changing, so must the curriculum. The greatest benefit of the changes in the curriculum is that students will leave better prepared.

Update on Students in Free Enterprise SIFE
......Kristen Pierce

Lee University’s SIFE team, Students in Free Enterprise, is a successful business club that provides opportunities for students to lead, learn, and make an impact on other’s lives. Lee SIFE is led by SIFE International which is formed by six criterions: Market Economics, Success Skills, Entrepreneurship, Financial Literacy, Environmental Sustainability, and Business Ethics. As a club, we have projects in each criterion that impact the lives of the students at Lee University, as well as the people in our community.

Some of our projects include: Penny the Pig, where we go into elementary schools to teach children about the importance of saving, spending, donating and investing. The Bright Idea project provided energy efficient light bulbs to businesses across the east coast reaching Georgia, Massachusetts, New York, Tennessee and Wisconsin. The Financial Peace University project is a program led by Dave Ramsey that we offer to students and people in our community for eight weeks. Bobby Ludwig from Edward Jones has supplied Lee SIFE this year with his services for various seminars and projects. Also, we are partnering with Backyard Ministries for our Dream Connection project, as well as our Path to Success Series where we will create a graduate program for people under the poverty level to learn essential job skills. This will help the people of Bradley County to learn the basics of acquiring a job as well as maintaining their job.

At Region Competition in Atlanta, Georgia, the Lee University SIFE team placed 1st Runner Up for 2009. Lee SIFE has completed over eight projects and volunteered over 550 service hours this year. We implemented five new projects this year impacting more than 750 members in our community. Lee SIFE was awarded $2,200 to sponsor our new and continuing projects this year.

SIFE International is sponsored by hundreds of corporate businesses such as KPMG, Walgreens, Mattel, Wal-Mart, Kraft, Sam’s, Hershey’s, Coca-Cola, Bic, Campbell’s, Dell, Best Buy, Tiger Woods Foundation, USA Today, Hallmark, and many more. We have six different majors represented at Lee SIFE; therefore, anyone is welcome to join, not only business majors.

Lee University SIFE began this year with a job, to chase potential and a goal, to defeat complacency. We have exceeded our own expectations this year and are looking forward to what next year has in store for us!
Singapore Trip

*Diego Munguia*

The Singapore Trip will take place between May 13 through June 24, 2009—approximately six weeks. In order to take this trip, students must be either juniors or seniors, and have taken principles of management, statistics, and quantitative methods courses. The students who attend this trip will gain international work experience which will prepare them to enter the modern-day workforce. Students will gain first-hand knowledge of the international business systems that are present in a globalized world economy.

Students who take this opportunity will understand the basic cultural norms that govern other countries, and they will learn how to face challenges in international business. Mr. DeLoach will provide twenty hours of in-depth training prior to this trip that will familiarize students with what they will face ahead. Some of the activities the students will experience on this trip include chemical process improvements, human resources, document control, management system design, and continuous improvement.

Students considering this trip must be independent, disciplined and have a strong work ethic to benefit from all this trip has to offer. This is a very rewarding opportunity which all business students might wish to consider now or in the future.

---

Update on Internship Program

*Nnenna Anyadike*

Every summer the Business Department puts together an internship program for accounting, business administration, and computer information systems majors. Coordinated by Mr. Shane Griffith, the program provides major benefits, along with educational acquisition.

To be eligible for the internship program, one has to be either a junior or senior with at least a 3.0 GPA. There is also the opportunity for the course to be completed online, but this happens only during the enrollment period which is now in the summer.

Mr. Griffith mentioned three recent changes in the internship program. As mentioned earlier, the program will be offered only during the summer. Secondly, students are required to search for internships prior to taking the course; and lastly, they have partnered with the Center for calling and Career to provide further assistance with finding internships.

Students are expected to acquire 135 hours of working experience, which is 45 hours on the job for each credit hour earned in the course. In some cases, students are paid, while some are unpaid, but the experience will look good on their résumés. Mr. Griffith encourages all students to seek for internships, even unpaid internships. In his words, “The experience is needed and worth the effort!” The experience will make them more marketable in today’s workforce.
Business Alumni in Ministry

....Evaline Echols

In this newsletter, I am pleased to highlight two alumni from the Department of Business, Scott Sheppard and Kevin Kelley, who have spent many years in full-time ministry since graduating from Lee.

Scott and Elizabeth Sheppard

Scott Sheppard, his wife Elizabeth and two children, live in Athens, Georgia where Scott has served as senior pastor of the Cornerstone Church of God for the past nine years. After graduating from Lee in 1991, Scott spent three years in the corporate world, and then began to reevaluate options for his future asking himself, “What could I do or what should I do?” Scott made a career change into full-time ministry, and in his words, “I have never looked back.”

When asked how his business degree has made a difference in his effectiveness as a pastor, Scott said, “I strongly believe my degree in business administration has made a difference in my ministry as a pastor of a local church. The education I received from the Department of Business equipped me with many of the tools necessary to create a balanced organizational structure within our local church.”

He goes on to say that his business education has given him a greater confidence and common ground when communicating with people in the business community, an understanding and appreciation for team development, and a grasp of organizational systems that support and sustain growth spiritually, financially, and numerically. He continues, “After all, the church is a business—God’s business.”

Scott concluded by saying that the faculty in the Department of Business at Lee University helped to equip him so he could do what he finally realized he was suppose to do.

Kevin Kelley

Kevin Kelley has committed over 25 years of service to ministry since he graduated from Lee University with a Bachelor of Arts in Business Administration in 1987. From his days in college ministering in youth camps and churches around the country to his service at the Metro Church of God in Birmingham, Alabama, North Cleveland Church of God, and Lee University, Kevin has always been passionate about ministry. These opportunities allowed him to be involved in the leadership of numerous national youth festivals, state camps, youth revivals, National Winterfest Association, and various other areas of services.

He also serves Integrity Music as a workshop facilitator. Kevin’s passions are teaching the life-changing power of the Word and leading people to encounter God through worship.

Kevin is committed to the Jeremiah 29:11-vision God birthed in his heart many years ago. “Over the years, this vision has expanded to allow me to help other ministers find their place in God’s kingdom. One of my greatest passions is interacting with people from all walks of life. My desire is to challenge individuals in furthering their ministry and finding their place in God’s big plan,” he said.

Currently Kevin is travelling to various churches leading worship, speaking, and training youth leaders and church workers. He is also involved in health insurance as a licensed insurance provider where he has the opportunity to use the business skills he learned at Lee.
Mr. Hermilo Jasso is currently working diligently on receiving his PhD in Strategic Management with concentration in Economics. His studies have taken him to Universidad de la Empresa in Montevideo, Uruguay. Jasso has been traveling to Uruguay twice a year for intensive classes during the Christmas and summer breaks, as well as taking a month during his sabbatical this semester to continue work and research in Uruguay.

The project was conducted under the mentor John Keith, Jr. of Business Management Services of the Research Reactors Division. The focus was to write an application in Adobe ColdFusion 8 to streamline the TATS process, make it completely electronic and accessible on the Oak Ridge National Laboratory (ORNL) Intranet. The application substitutes an average of three clicks in place of a signature, date, and the transportation of paper from one location to another. No long is it necessary to print, file, or maintain records; training staff now only needs to review the items under consideration. The HFIR Training Officer, who formerly coordinated the entire route, is completely removed from the process, improving efficiencies. In addition, conversion from human data entry into the legacy database to automated data entry significantly reduces the potential for human error. The difference in time spent by using the application instead of the old manual method will save the Research Reactors Division around $1,500 per month in wages and overhead.

The ability to work with real programmers, researchers, and administrators to do my internship this past summer was invaluable and amazing.

While away, Jasso is formulating a dissertation related very closely to issues in the United States. The thesis is called LA LÓGICA ECONÓMICA DE EMIGRACIÓN ILEGALES Y EL IMPACTO ECONÓMICO EN EL NIVEL FEDERAL Y ESTATAL. When translated, this means The Economic Impact at the Federal and State Level of Illegal Immigration and the Economic Logic of Immigration Reform. In this dissertation he will research and discuss illegal immigration and the economic impact of illegal workers in the United States.

While away, Jasso is formulating a dissertation related very closely to issues in the United States. The thesis is called LA LÓGICA ECONÓMICA DE EMIGRACIÓN ILEGALES Y EL IMPACTO ECONÓMICO EN EL NIVEL FEDERAL Y ESTATAL. When translated, this means The Economic Impact at the Federal and State Level of Illegal Immigration and the Economic Logic of Immigration Reform. In this dissertation he will research and discuss illegal immigration and the economic impact of illegal workers in the United States.

Jasso hopes to finish his doctoral work and complete his program in December of this year.
Harwood and six senior business majors spent their spring break pursuing a different set of experiences in Northern New Mexico studying the rich diverse Native American cultures and businesses ventures.

New Mexico has been the home of 14 Native American Pueblos for centuries. Nestled among the beautiful canyons, tall lush mountains, dense green forests, and expansive deserts of the region, these communities have developed deep rooted histories and thriving communities. The Spaniards were the first Europeans to experience the wonders of the Native American Pueblos upon their arrival in the 1400s.

Dr. Harwood’s passion for Native American history, culture, and entrepreneurial businesses has led to a unique exploration of the Northern New Mexico Pueblos and their rich evolving business history. Leaders from the Native American Chamber of Commerce, New Mexico Small Business Administration, and the Governor’s Bureau of Indian Affairs provided forums for the Lee University to gain a greater depth of knowledge and insight into the economic development of both the semi-autonomous Pueblo Nations and the state of New Mexico.

Students hiked into many of the original sites of the ancient peoples at Bandelier National Park, met with the Senior Manager of the new 355 room Buffalo Thunder Resort (a joint venture between Hilton Hotels and the Pojoaque Pueblo), and visited with many Native American artists at the Governor’s Palace on the square in Santa Fe.

At the end of the interview, Dr. Harwood expressed the three important aspects of the trip she hoped would impact the students traveling with her: “The true history of the Native American Nations, the various business strategies of each independent community, and a respect for the strength of Native Americans in this region of our country.”

The Distinguished Business Faculty and Staff

Standing from the left: Marcia Black, Gregory DellaFranco, Bill Jaber, Shane Griffith, Dewayne Thompson, Guy DeLoach, Alan Burns, and Hermilo Jasso.
Sitting from the left: Susan Harwood, Ingrid Hart, Evaline Echols, and Mava Wilson.
Business Alumni Update

**Chad Carter**, May 1991 graduate in business administration, is employed at Med Management, Inc. in Nashville, Tennessee as Human Resource Director.

**Sharon Echols Priest**, May 1987 graduate in business administration, is employed at Mount Paran Church of God North in Marietta, Georgia as Administrative Assistant to the Communications Editor.

**Tim Ojo**, December 2008 graduate in computer information systems, is employed at BlueCross BlueShield in Chattanooga, Tennessee.

**Elmer B. Cotton**, July 1987 graduate in business administration, is teaching eighth grade at Vickery Creek Middle School in Cumming, Georgia. He also earned a master’s degree in middle grades education from North Georgia College and State University.

**Linda Wood**, May 1969 graduate in business, is serving as Executive Assistant to Reverend Billy Wilson, Executive Director for International Center for Spiritual Renewal in Cleveland, Tennessee.

**Sarah Ashley Chandler**, May 2007 graduate in accounting, is employed at Fuerst Financial Group, Inc. in Cleveland, Tennessee.

**Michael Duane Cole**, May 1998 graduate in business administration, is employed at United Way of Cleveland, Cleveland, Tennessee.

**S. Allan Hill**, May 1984 graduate in accounting, is employed as an attorney in Greenville, South Carolina at Temple, Mann, Briggs and Hill Attorneys at Law.


**Jared M. Guess**, May 1993 business administration graduate is employed at American Realty Brokers in Phoenix, Arizona.

Notes from the Editor… Evaline Echols

As a part of our experiential program in the Department of Business, I would like to thank a group of students in one of my business communication classes for their involvement in this issue of THE BOTTOM LINE. Most of the articles were written by students who interviewed faculty members, wrote the articles, were involved in the editing process, and finally the proofreading.

Contributing writers:

Vinicio Liriano, Chair
Nnenna Anyadike
Nathan Bovine
Melody Eye
Taylor Huse
Diego Munguia
Marcia Roberts

Other contributing writers:

Matt Crowson, Student Assistant
Kristen Pierce, President of SIFE
Matt Spies, Student Assistant

Sit Still – Arrive 10 minutes early for the interview. Dress appropriately. Don’t chew gum, fidget or slouch during the interview. Odessa Stapleton - Verizon