

FACULTY NEWS

FACULTY PROFILE:



Jere Francis
Robert J. Trulaske, Sr.
Chair of Accountancy and the
college's first Curators' Professor

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Accountancy Professor's Approach Reflects International Background

JERE FRANCIS, the Robert J. Trulaske, Sr. Chair of Accountancy and the college's first Curators' Professor, has a natural inclination to think globally. After earning a doctorate in the faculty of Economic Studies at the University of New England, Francis launched his academic research endeavors during the 1970s while teaching at Deakin University and University of New England, both in Australia. He sustained the global view he acquired during six years of economic research in Australia by attending international conferences such as the European Accounting Association.

Francis' influential research into the effects of auditing and accounting on capital markets and economic decision making bears clear marks of his global perspective. Not only does Francis examine accounting environments in different countries, he

particularly studies how differences in national legal and regulatory institutions affect the quality of accounting reports. "I've been international by virtue of my life experiences and long before internationally oriented research came to forefront," Francis commented.

As director of MU's doctoral program in accounting, Francis also takes an international approach in the doctoral and master's courses he teaches. Globalization issues naturally filter into discussion of accounting issues and business strategy in Francis' master's capstone course. His doctoral students study the factors that drive quality in accounting and institutional differences that affect international financial environments. "It's becoming a part of mainstream scholarship," Francis said.

While his academic approach is global, Francis has strong roots in the American Midwest. Born in Creston, Iowa, he worked for two years as an auditor in Minnesota at Haskins and Sells, a legacy firm of the professional services giant Deloitte. Francis served as an assistant professor at MU's business school between 1983 and 1985 before joining the University of Iowa for several years.

Since returning to MU in 1994, Francis has worked to uncover the relationship between the quality of auditing and accounting information and their effects on economic growth. Most recently, Francis co-authored a paper examining whether the quality of accounting information and its dissemination through the media and analysts relates to general economic growth. The paper, published this past fall in the *Journal of Accounting Research*, reports that a country's information environment improves growth rates by channeling resources to industries with good growth opportunities and away from those with poorer prospects. Factors like these become more apparent when researchers work with data from more than just one country, Francis explained.

"When you look across countries, you can start to understand how systematic differences in institutions and regulatory systems affect accounting practices and the quality of accounting reports," said Francis.

FACULTY PROFILE:



Detelina Marinova
Assistant professor of marketing

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Marketing Faculty Member Is a "People Person"

DETELINA MARINOVA, an assistant professor of marketing in the college since 2007, combines her interest in people with a strong background in statistical analysis to examine how employee psychology can affect a company's strategic direction and bottom line. "I'm drawn to understanding how people operate in certain organizations," Marinova said. "I also like to try and figure out peoples' motivations."

As co-author of a recent *Journal of Marketing* paper, she studied the ways in which frontline employees – workers in direct contact with customers – can help solve the longstanding conflict between better productivity and consistent quality. That translates into bottom-line advantages, Mari-

nova stated. "Frontline autonomy, cohesion, and feedback make a difference between acceptable and excellent customer satisfaction resulting from organizational service quality initiatives" she said.

Marinova strives to incorporate such human elements into her teaching, as well. Her undergraduate and graduate level marketing management courses use lessons based in analytical thinking. However, she also teaches her students to consider how personal decisions can affect a product line by using interactive computer programs that respond to their actions to simulate a real marketplace. "I try to combine both elements," she says.

Marinova believes taking both econometric modeling and human psychology into account allows for deeper understanding. It also represents her personal evolution from an interest that was strictly statistical in orientation to one that is more people-focused.

Born and raised by two physicians in Sofia, Bulgaria, Marinova came to the United States in 1991 to earn a college degree in chemistry. Yet Marinova's allergies to chemicals steered her toward another field, prompting her to obtain a bachelor's degree in marketing as well as in chemistry from West Virginia Wesleyan College in 1995.

Marinova went on to earn a master's degree in quantitative analysis and a doctorate in marketing in 1999 from the University of Cincinnati. Prior to joining the Trulaske College faculty, Marinova was an assistant professor of marketing at Case Western Reserve University's Weatherhead School of Management.