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# Reality for the Classroom

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# Reality for the classroom

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*With 89 years of Linfield College teaching among them, accounting Professors Mike Jones (35 years), Malcolm Greenlees (28) and Rich Emery (26) are three of the college's most senior faculty members. The trio is legendary in the accounting community, as professionals and as teachers who have guided generations of students. Many graduates of the accounting major are now partners in their own firms or have branched off into successful careers in other areas of business. We sat down with them during finals week in December.*

## What makes a degree in accounting from Linfield distinctive?

**Greenlees:** Quality. All of our accounting faculty are CPAs (certified public accountants). We've all had substantial business experience. And that's not the case at many schools. We bring a dose of reality to the classroom. Many of our graduates remain accountants and rise through the professional ranks. Many others go to other things, including venture capital firms. Some cut their teeth in accounting and then go on to other areas.

**Emery:** One qualitative measure is how many accounting graduates are hired by the major CPA firms. Our percentage is significantly higher than the national average. That speaks to quality, as does having great connections with the CPA firms in the Portland and Salem areas. Mike does a better job than faculty at other schools in getting students interviews and jobs in CPA firms. And that's an advantage that students have here.

## How are the accounting program, and the business department, affected by the liberal arts requirements that all Linfield students must complete?

**Emery:** We had a recruiter 15 years ago who said, "Linfield accounting graduates will have a better chance to become a partner in a CPA firm because of the liberal arts foundation that they are getting." We build on that foundation and it makes our students broader, it improves their critical thinking skills.

**Greenlees:** We've always valued what the traditional liberal arts do for rounding out our majors, making our accountants better citizens, better managers and better accountants.

**Jones:** We have a lot of double majors in accounting. Kaarina Beam (assistant professor of philosophy) and I were reminding each other about combination accounting/philosophy majors. We've had a number of those. Mathematics is also very popular with accounting majors.

## Linfield also emphasizes international study for all majors. How does your international experience impact your teaching?

**Jones:** We have a very internationalized business faculty. Rich has spent much of his life studying the European Union. Michelle (Nelson) is German and her background is in marketing. I took students to China many times, and continue to teach in Hong Kong regularly. We've been studying accounting for foreign currency transactions and I use examples of problems I encountered when I worked in Germany and Switzerland. The examples we're doing are problems that I actually had! And there are other business faculty who have worked in international environments. And we have a number of international students who come to study in our department. I think that makes our program more interesting.

## Do each of you teach courses other than accounting?

**Greenlees:** All of us teach classes in the business area that go substantially beyond just accounting. I teach entrepreneurship and small-business management. Mike has taught January Term travel courses; Rich teaches business ethics and tax decision-making. We really feel that there ought to be a general business class within the Linfield liberal arts core, but we don't have the staffing to be

“We employ a number of young people from Linfield. There’s something about a liberal arts, small college education that fits our culture really well.”

David DeLap '80  
Third-generation partner  
in DeLap LLP accounting firm  
Accounting major

able to offer this. If you’re a sociology major and you go to work for a social service agency, you’re in a business organization. A new management minor might be attractive for non-business majors.

## What special advantages does a small college offer students?

**Greenlees:** Linfield’s accounting classes are, by national standards, very small. But they’re of extraordinarily high quality. Mike’s near-constant contact with the CPA community and



Mike Jones, the Harold C. Elkinton professor of accounting, left; Malcolm Greenlees, the Glenn L. and Helen S. Jackson professor of business; and Rich Emery, professor of accounting, have worked together for nearly three decades. Their admiration for each other is almost tangible as they cheerfully banter back and forth.

recommending students for placement is possible because our groups are small and we get to know each of our students very well, and can speak to their strengths, and weaknesses if need be.

**Emery:** Our network now is largely Linfield people hiring Linfield people. We’ve really tried to cultivate that. We tell students that Linfield alumni are loyal. Make sure you mention you’re from Linfield.

**Jones:** I always extract a promise from a student; if I assist a student getting a job, he or she has to promise to assist some current fourth-grader in getting a job someday. And everybody promises they will (chuckles) and most of the time they do.

**Greenlees:** One of the advantages of having three old guys here is that people in the accounting profession know us and know our program. At a CPA banquet one accountant said to me, “Linfield is a brand as far as accounting is concerned.” Because of our longevity we’ve developed a profile, and a presence in the accountancy profession.

## Has the department benefitted from the recent move into T.J. Day Hall, along with economics, English and philosophy?

**Jones:** I think this has been the best thing that has happened to our department in a very long time. At one time we were on the third floor of Riley Hall, and there were a number of other departments in Riley on the second floor. Being in this building and rubbing shoulders daily with poets and philosophers and economists is good for us and good for them.

## Why have you remained at Linfield?

**Greenlees:** I’m here because of the professional colleagues. (murmurs of agreement) And it’s interesting also because in organizational theory a group of three is very unstable, it’s always two against one. But we have had a natural affinity. We get along, professionally and socially. And that makes it comfortable. We’re accountants. We don’t do funny. We’re all very serious (loud laughter). We’re not here for fame, we’re not here for money, we’re here for the students. I think Linfield will continue to seek faculty who are teachers first and foremost and who share our values.

**Emery:** And that goes back to the point that was made earlier, we’re all CPAs, we all have real-world experience, we can blend the theory with the experience. Levi Carlile (emeritus professor) had a saying that people self-select to come to Linfield. And by that he meant that there is a certain type of person who will come to Linfield and be happy and stay here and be content. And all three of us fit that mold.