

Rosita S. Chen

“I tell my students, You must push your pencils hard, do your homework, and try again and again.”

ROSITA S. CHEN
Professor of Accountancy



More than two thousand years ago, a pupil asked Confucius what made him the greatest teacher in the nation. Confucius said, “I never get bored when I learn and never get tired when I teach.” This is the example that Dr. Rosita Chen, professor of accountancy, has been trying hard to emulate in her own teaching. Chen is from Taiwan where teaching is considered a position of integrity, a “clean and high” career. “It is clean because traditionally teaching offers little financial reward,” says Chen. “It is high because the teaching profession is regarded foremost among all careers in Chinese society. So like many Chinese, I was significantly influenced by this cultural ideology and desired to be a teacher even when I was a little girl.”

Chen has distinguished herself during her seven years at CSU, Fresno. She received the 1985 Faculty Innovation Award from the School of Business and Administrative Sciences, has had several feature articles published in leading accounting journals, served as reviewer of an advanced accounting textbook, and has been active in presenting and discussing research papers at numerous professional conferences. She is now working on projects to computerize intermediate and advanced accounting teaching materials. Chen also helped initiate an international cultural and academic exchange program with Tamkang University in Taiwan. Over the last three years, many Chinese scholars have come to the campus under the program.

After earning a Bachelor of Arts degree at National Taiwan University, the leading university in Taiwan, Chen came to the United States to get her Master of Science degree in accounting from the State University of New York at Binghamton. The next five years were spent earning her Ph.D. in accountancy at the University of Illinois, Urbana-Champaign. Chen has never forgotten her adviser’s remark, “Seeing the growth and accomplishment of a student is the most rewarding experience of being an educator.” “This enlightened remark reinforced my desire to choose teaching as my career,” Chen says.

Chen taught at San Francisco State University from 1973 to 1975, and then moved to Canada as an associate professor at the University of Calgary for two years. After three additional years of teaching in Pennsylvania, she finally returned to California when she was offered positions at three California universities, and chose CSU, Fresno, mainly because of its rapidly growing business program. Since arriving here, she says she has been impressed by “the dedicated business faculty, the promising accounting curriculum, and the excellent community support of our School of Business and Administrative Sciences. I also enjoy the international atmosphere on our campus.”

How do you define accounting?

To define accounting is not easy because accounting is a financial language of business that is responsive to changing business environments. Several decades ago, when the size of a business was small and its ownership was held by only a

few individuals, it was quite common to consider accounting as nothing more than bookkeeping. Nowadays, however, it is generally conceived that accounting is a social service to provide useful quantitative business information to help users in making their investment decisions. Accountants measure business performance in terms of profit and report their financial status in terms of assets and liabilities. This information will then be used by creditors and stockholders to decide whether to buy or to sell that company’s bonds or stocks.

What are your teaching and research interests?

My primary teaching interest is in financial and managerial accounting. I usually teach upper-division courses, such as intermediate, advanced, and cost accounting. I am currently interested in developing some new courses, such as international accounting and not-for-profit accounting, which I hope will be offered soon. On the other hand, my research interests are in the behavioral aspect of accounting, accounting history, and managerial accounting. For example, I had investigated the historical development of the stewardship concept regarding management’s responsibility to the owners of a business. I did considerable research on Frederick Winslow Taylor’s contributions to financial and cost accounting systems that he developed in the 1890s. His studies still have significant influence on modern accounting practices. I developed an approach to integrate the learning-curve concept to flexible budgeting. Furthermore, I have been constantly