

ITEM 147-1003-R0510

Professor Emeritus of Accounting: Roy Regel; The University of Montana – Missoula

THAT

Upon the occasion of the retirement of Professor Roy Regel from the faculty of The University of Montana, the faculty wishes to express its appreciation for his 26 years of dedicated and valued service to the University, the School of Business Administration, the Department of Accounting and Finance, and the State of Montana, by recommending that the rank of Professor Emeritus be conferred upon him by the Board of Regents of the Montana University System.

EXPLANATION

Roy came to UM in 1979 from Gunnison, Colorado where he had taught at Western State College. After teaching in UM's Department of Accounting and Finance for a few years, Roy went back to Colorado to complete his Doctor of Philosophy degree at the University of Colorado. He returned to UM in 1985, was promoted to associate professor in 1987 and to professor in 1993.

Roy's teaching specialties were cost accounting and managerial accounting. His teaching expertise in these areas led him to visiting lectureships at the University of Adelaide, Australia; Sepang Institute of Technology, Kuala Lumpur, Malaysia; and the Russian American School in several cities in Russia. His accounting publications were included in many journals including Behavioral Research in Accounting, News Receivable, Advances in Accounting, Montana CPA, Montana Business Quarterly, and several Proceedings of the Western Decision Sciences Institute. Roy was very involved with the Institute of Management Accountants, especially the Western Montana Chapter, where he served on their Board of Directors.

Throughout his career at The University of Montana, Dr. Roy Regel served UM and the Montana community with distinction. In this dedicated service he has earned the respect of his students, colleagues, and associates throughout the University and the State of Montana.