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Tax Maven

The Contemporary Tax Journal's Interview of Dr. Susan Martin

By: Shilpa Balnadu, *MST Student*

Dr. Susan Martin, interim President of San Jose State University for 2015/2016, is a renowned figure in the academic world. An academic by profession, she has had an eclectic career, from serving as the auditor general and the commissioner of revenue to holding school administration roles, including such provost and president. Exuding confidence and enthusiasm, she met with Professor Nellen and me at her office in Tower Hall at San Jose State University to provide us a first hand record of her journey from tax professional to university president and the challenges she faced. Very few people carry an aura that has a lasting impact on others. Dr. Martin is one of those few. Learning of her stalwart character, determination to succeed, and tenacity to meet challenges was inspiring.

The following captures our conversation with Dr. Martin.

1) [CTJ] How did you get involved in the tax field? Was that your plan when you started college?

[Martin] When I was in college, women, including myself, were inclined toward an education degree because back then women predominantly ended up as teachers. As I was part of the Debate and Forensics Club in high school, my natural choice was to major in public speaking. For family reasons, I began my post-college career as secretary in the Department of Microbiology at the University of Texas, Austin. During my tenure, I worked closely with scientists who had grants and found myself handling their degree grants, paperwork and accounts. This spurred me to get an accounting degree. The fact that I was bullied for being the only woman in the class strengthened my resolve to be at the top of the class. Thereafter, while pursuing an MBA, I interned with Ernst and Ernst preparing tax returns. This was my first brush with taxation and I thoroughly enjoyed it.

2) [CTJ] When did you decide to take the CPA exam?

[Martin] I took the CPA exam while working on my MBA at Michigan State University. A little known fact about me is that I used to race Porsches. I was the first woman president of the Michigan Motorstadt Porsche Club. Since most of the men in the club worked for the office of the Auditor General, they convinced me to apply, and I did. On my interview day, the Auditor General met with me and remarked that it was about time the state has a woman auditor, thus making me the first woman auditor in the office. While very few auditors were CPAs, the AG himself was, and this motivated me to become a CPA. The fact that a woman passed the exam created quite a stir!

3) [CTJ] What led you into state government work and the position of Michigan Commissioner of Revenue?

[Martin] A few years after the birth of my first child, I resigned from the AG's office and went back to pursue my PhD at Michigan State University. As students, we had the option of working

as graduate assistants. So in my first year I was assigned to assist the governmental and non-profit accounting professor who also happened to be the Deputy Treasurer for Local government for the State of Michigan. When she was resigning from the post, she called and asked me if I was interested in applying for her position at the Treasury's office. Not being one to shy away from an opportunity, I interviewed with the State Treasurer and was called in to start as the Deputy Treasurer the following week. At first, the entire situation appeared daunting—carrying the responsibilities of the Deputy Treasurer and pursuing the PhD program full-time, all with an infant at home. But I followed my instincts and grabbed the opportunity. Although the initial timeline indicated to me was 18 months, it extended to three years, but the exposure and experience were worthwhile.

Later, while working on my dissertation and also applying for professor positions, I received a call from the State Treasurer asking if I was interested in serving as the Commissioner of Revenue. In an era when such roles were demarcated for men based on seniority, the idea seemed incongruent, but I couldn't resist saying yes. So to cut a long story short, I became the Commissioner because I became the graduate assistant to the Deputy Treasurer (laughs.)

4) [CTJ] *Interestingly Sheryl Sandberg notes in her book Lean In that while men tend to apply for a job if they meet just 60 percent of the position requirements, women generally don't apply unless they meet 100 percent of the requirements.*

[Martin] Exactly! This is why I always tell students not to hold back and risk missing a life altering opportunity just because they think they can't. Take my own example, I hardly knew anything about supervising, let alone administering property taxes or local government accounting and audit. Ultimately, the learning from the experience was immense and enriching.

5) [CTJ] *How did you not only go back to teaching, but then work your way up to university president?*

[Martin] After the birth of my second child, I decided to go back to teaching, which was what I had eventually planned to do. You see, although I enjoyed public speaking and was a dynamic and animated orator, gallivanting the country and making public appearances with an infant was unheard of in my time. However, shortly after settling at Grand Valley State, I got called into being the coordinator of the Master of Science in Taxation Program. I later became Director of International Business Programs. Not only did this give me a lot of management experience, but also triggered the events that led to my eventual move to the provost's office and then to university president.

Interestingly, along the way I was passed over for a dean position, so I thought my administrator stint had come to an end. But then, the president of the university, along with the assistant provost and the vice president of financial affairs announced their retirements. What followed was the second interesting call of my career from the then associate provost, who was aware of my accounting background. He asked if I would consider the post of Assistant Provost while he was filling in as the Interim Provost, and for the second time, I thought why not?! Once again I was performing double duty as professor and as assistant provost. My 18 years at Grand Valley State culminated with the position of Executive Associate Vice President of Academic Affairs.

From that position, I went to University of Michigan–Dearborn, to serve as Provost and Vice-Chancellor of Academic Affairs for two years. When Eastern University Michigan called me to consider the position of president, the university was facing plummeting enrollments and was in a challenging condition. The university had lost two presidents in five years and was looking for

someone who could restore the university's declining fame. Although the task seemed insurmountable, my 18 years of experience at Grand Valley gave me the confidence to meet the challenge and work to bring about a turnaround. I was mainly drawn by the student diversity. My belief in the institution and its employees and students was confirmed as we soon witnessed an increase in enrollments and several new ventures and initiatives. It turned out to be a very meaningful experience in my life. After serving for seven years, I decided to go back to teaching. During my last week at Eastern, I got a call from Chancellor White of the California State University system asking me to serve as interim president at San Jose State. In what turned out to be the third time in my career, I thought why not! I owe it to my husband for pushing me to explore beyond known territories (he came with me to teach in SJSU's Economics Department).

When I came to San Jose State, I was struck and drawn by the similarities between EMU and SJSU—different people but similar attitudes. Although SJSU has a character of its own, at some level, these universities share similar traits.

And the city itself is rich with learning. The kind of networking opportunities available, and the vibe of the people are invigorating. An interesting thing that is unique to Silicon Valley is the wide use of the expression “seek failure fast—the faster you fail, the more you succeed.” Sounds counterintuitive, but if you believe that, then why not take up something that is beyond your reach. This way even if you fail, you succeed. So yes, Silicon Valley has taught me a lot!

6) [CTJ] *How do you think your accounting and tax background helps you in your role as university president?*

[Martin] Tax not so much as accounting. Accounting knowledge significantly helped me at times when the universities were facing financial challenges. It is unusual for business professors to be president, and so unless you have the support of your colleagues, becoming one is a rarity. In my case, however, when I became president at EMU, the university and the state of Michigan were in dire financial condition. Despite that, during the 2009 crash, we promoted a 0-0-0 percent increase in room, board and tuition, while most of the other universities did at least a 7 percent tuition increase. The idea was to ameliorate students' financial distress and showcase empathy. This transformed the reputation of the school. Unfortunately, the following year, the state of Michigan cut our funding by 15 percent putting further pressure on our already depleting resources. I wouldn't have been able to cope with it if I wasn't a 'numbers lady.' As I work on budgets every day, those skills helped me grapple with the situation. I could negotiate and work with the figures more objectively and confidently. While the state was facing massive layoffs, I continued to secure investments for restructuring, the science building, faculties and facilities. So yes, I practically apply accounting every day!

7) [CTJ] *So were these investments through fundraising?*

[Martin] In schools as old as SJSU and EMU, you have a wide donor pool and potential for large fundraising. To think that SJSU has 400 alumni currently serving as CFOs in the Silicon Valley and so many more holding prestigious positions, is nothing short of an asset for the university. When you reach out to them it is not about seeking money, but giving them an opportunity to reconnect with their alma mater. For most it rekindles fond memories and adds meaning to their lives to return the gratitude either financially or through imparting learned skills.

8) [CTJ] *What stands out as two of your most significant accomplishments in your career?*

[Martin] Well, being the first woman president of EMU and holding the office for seven years in

the face of imminent crisis definitely is a high point of my career. Using all my experience and knowledge to bring the campus together and accomplish what we did is gratifying.

The other big accomplishment is my family! Three children, who have all completed college, my six grandchildren and my husband who I love dearly, are my pride.

9) [CTJ] Do you think changes in taxation since the 1990's affect the challenges graduate tax students face? If yes, how?

[Martin] As a teacher and student of tax, I have observed that earlier, the emphasis was on getting the numbers right through manual calculations; if they did not tally up, a student would be at loss. Now the workplace need has gone beyond that. Students are encouraged to be professional in their coursework and articulate how a particular law works, its origin, a policy's purpose and its components. Clarity, articulation and professional communication skills are the key in today's tax world.

10) [CTJ] What qualities do you believe make for a successful student and professional in the tax field?

[Martin] Integrity- that is, be true to yourself and your values, have your beliefs in perspective and do not waiver from them and be willing to walk away from mediocrity. You need to know who you are and be confident about yourself.

The second critical trait that makes for a successful student is to be articulate. This cannot be emphasized enough. One key to this is a willingness to listen. When I meet people to discuss their issues, I make it a point to put my cell phone away. This way I am committing my full attention and conveying compassion and interest.

Fun Questions:

11) [CTJ] If you could have dinner with anyone, who would it be?

[Martin] Amelia Earhart. What she did during her time is very inspirational and I would definitely have liked to have known her.

12) [CTJ] What is the most unusual item in your office or something in your office that has special meaning to you?

[Martin] I would first like to show some non-traditional memorabilia that are of great emotional significance. (Shows us the game day ball presented by the EMU football team after their victory over Central Michigan in October 2011 and a picture of her rappelling the side of a campus building.) Now these two are connected, and I'll explain why. EMU students invited me to attempt rappelling from a 60- foot building. What I had agreed to do was what ROTC cadets do! A 60-year-old being suspended by a rope in mid-air and using body strength to keep balance is not a usual sight, so naturally, the event received media coverage. Although a perilous maneuver, I went for it nonetheless. Once I lunged off the ledge of the building, the descent was smooth and quite exhilarating. Coming back to the connection now, EMU and Central were rival football teams and EMU was witnessing a rough game season that year. To motivate the team, I asked the coach to show the video of me rappelling to reignite the team's faith and show the team that if I could do this, so could they. And motivate it did! The team ended up winning against Central and as gratitude, presented me the actual game ball, which is all battered and is hardly given away to anyone, but the whole incident and correlation of events was emotional and memorable.

Coming to the more traditional paraphernalia, one is this (shows us two certificates of appreciation

from the IRS), when in 1998, I was appointed to the Electronic Tax Administration Advisory Committee which had the unthinkable task of achieving e-filing for 80 percent of returns. The other is the token of appreciation for serving on the IRS Commissioner's Advisory Council for two years.



Shilpa Balnadu, MST Student and Dr. Susan Martin, April 6, 2016, in Dr. Martin's office at SJSU.