UNIVERSITY of MARYLAND
EASTERN SHORE

SCHOOL of BUSINESS AND TECHNOLOGY
Department of Business, Management & Accounting

February 3, 2024

Dear Review Committee Members,

Upon learning about the mentoring program for faculty members at minority-serving institutions who have a desire to develop research proposals for the National Science Foundation (NSF), I have been excited about applying to the program. I am an Assistant Professor in the Department of Business, Management and Accounting at the University of Maryland Eastern Shore located in Princess Anne, Maryland.

As an Accounting professor with a research interest in auditing and economic development, this would be an excellent opportunity for me to enhance and expand my research. I understand the importance of interdisciplinary studies, as accounting as an impact on all sectors of the economy. As a junior faculty member, I have not applied to NSF or any other external organizations for grant funding.

I have spoken with my Department Chair, Dr. Leesa Thomas-Banks and she is fully supportive of my efforts to participate in this program and submission of grant applications to the NSF and other entities.

I am certain that the knowledge and skills that I have obtained in my educational and professional career have helped me to hone my research skills. Additionally, I am adept at understanding the economy and socio-economic concepts. With my experience, I believe that I can be a great asset to the program.

I would like to thank you in advance for an appointment in the mentorship program. I appreciate your time and consideration.

Sincerely,

Leslie L. West, Ph.D.
Department of Business, Management and Accounting
University of Maryland Eastern Shore
Engineering Aviation Science Complex - Room 2081
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Alternative Housing, Affordability, Access and Wealth Gap Reduction: The Role of Sustainability

Globally, sustainability has been a topic of interest. In 2015, the United Nations set goals related to sustainable development (Independent Group of Scientists appointed by the S, 2019). The challenge of sustainable development is attaining economic growth without compromising the environment. When the housing sector experiences growth, it impacts the economy and enhances the socio-economic well-being of individuals. Home ownership is considered a source of wealth. Housing gaps exist around the world for income groups and racial and ethnic status (Haurin & Rosenthal, 2007). While a thriving housing market enriches the economy, it negatively impacts the ecosystem (Adabre, et al., 2020). Sustainable housing intends to address the housing shortfall and preserve the environment. However, it is not common practice to incorporate sustainability design and construction to address affordable housing shortages. The potential correlation between sustainable development and housing warrants a study to assess the impact of sustainable affordable housing on the housing industry disparity.

Intellectual Merit

The aim of this project is to assess the relationship between the housing sector and sustainable development. A booming housing market enhances other sectors of the economy but not without impacting the environment. Sustainable housing addresses the call to action to protect the ecosystem. This proposal combines insights from fields like urban planning, architecture, economics, and public policy. It aims to solve complex problems by exploring new housing models and construction methods. The research focuses on addressing the need for affordable and sustainable housing. If successful in one area, it can be replicated in other places. Investing in sustainable housing has long-lasting benefits for individuals, communities, and the environment.

Broader Impact

According to the housing affordability and supply report by the National Association of Realtors and Realtors.com (2023), housing availability disparities in the United States have widened among income groups from 2018 to 2023. This problem is not unique to the United States, many countries around the world are challenged with developing innovative measures to overcome the housing inefficiencies (Reid, 2023). Housing has an effect on multiple sectors of the economy, and it is deemed a source of wealth to individuals and nations. The finance, commerce, and manufacturing sectors are all impacted by upswings and downturns of the housing market (Adabre, et al., 2020).

Prior research suggests that although housing can be good for the economy, it does have negative implications for the environment (Adabre, et al., 2020). The construction industry is known for its intensive use of natural resources. Additionally, the housing sector is a major energy consumer and contributor to the global greenhouse gas emissions (Wang & Zhang, 2008; Estriri, 2016). As the housing market faces its challenges of keeping up with required production, solutions such as sustainable housing for affordable housing have been discussed (Aliu, 2022).

Increasing access to affordable housing can improve the quality of life and financial stability for low and middle-class families and minimize the wealth gap for racial and ethnic groups. It can also help reduce economic inequality by closing the wealth gap between different income groups. Affordable housing promotes more vibrant and equitable communities by encouraging social interaction and reducing social segregation through mixed-use developments and walkable neighborhoods. Sustainable construction, smaller living spaces, and walkable communities contribute to environmental benefits, such as reduced energy consumption and carbon emissions. Lastly, investing in affordable housing can stimulate economic growth and create job opportunities in construction, property management, and related sectors

Study

This study will examine whether sustainable housing addresses the affordable housing disparity for various income, ethnic and racial groups. The study intends to identify whether barriers to sustainable housing affect the development and design of alternative and affordable housing projects. The study will determine whether a correlation exists between the housing industry and sustainable development. The study will seek to identify alternative housing methods to bridge the gap between affordable housing and sustainable housing.

UNIVERSITY of MARYLAND
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February 5, 2024

Re: Support for Dr. L. West participation in the NBER mentoring program

Dear Review Committee Members,

I am writing this letter to recommend Dr. Leslie West, Assistant Professor in the Department of Business, Management, and Accounting (DBMA) at the University of Maryland Eastern Shore (UMES). Dr. West is a highly collaborative colleague who possesses a creative mind and an exceptional work ethic. I have had the privilege of working with her in the DBMA.

Dr. West suggests studying how access to sustainable housing affects affordable housing. Her participation in the mentoring program will benefit our institution. It will probably lead to better research quality, funding opportunities for colleagues and students, and other institutional advancements.

Dr. West will receive strong institutional support for grant applications to the NSF and other relevant entities. This support may include teaching release time and reduced committee assignments if he is selected for the mentoring program.

Dr. West's research focuses on auditing and economic development. She is highly praised for her collaboration with students. Dr. West is an energetic and hardworking individual with cross-disciplinary expertise. This will be beneficial for her in administering NSF grants.

I have observed Dr. West for a while and noticed her exceptional ability to recognize financial and economic issues and connect them to wealth creation and well-being. She is independent, self-motivated, and a dedicated team player. Her insights on socioeconomic concepts and various interdisciplinary topics are impressive. Dr. West's focus on socioeconomic development and unique concerns is commendable.

Dr. West has outstanding intellect, dedication, and curiosity. I am confident that she will excel in this mentoring program with high distinction. Her participation will contribute to our institutional growth. I highly recommend her with no reservations.

Sincerely,

Leesa Thomas Banks

Leesa Thomas-Banks, JD
Department Chair and Assistant Professor
Department of Business, Management & Accounting
University of Maryland Eastern Shore
Engineering Aviation Science Complex, Suite 2093
30665 Student Services Center Lane
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LESLIE L. WEST, PH.D.
Belle Haven, Virginia 23306
(757) 615-3863 (Cell)
Llwest04@gmail.com

I. CURRENT RANK

Assistant Professor

II. SCHOOL OF BUSINESS AND TECHNOLOGY

III. EDUCATION

DOCTORAL DEGREE

Doctor of Philosophy in Business Administration
2018
Accounting/Finance
Hampton University

MASTERS DEGREE

Master of Science
2002
Accounting
Old Dominion University

BACCALAUREATE DEGREE

Bachelor of Science
2001
Accounting
Minor Concentration: Information Systems and Decision Sciences
Virginia State University

IV. ACADEMIC AND ADMINISTRATIVE EXPERIENCE

University of Maryland Eastern Shore [2020 – Present]; Assistant Professor of Accounting in Department of Business, Management, and Accounting. Teach Auditing, Business Communications, and Intermediate Accounting III. Advise students on academic performance, course curriculum, and career opportunities. Serve as faculty advisor for student chapter of National Association of Black Accountants. Serve as member of Department committees: Committee on Assessment and Assurance of Learning and Student Recruitment/Retention/Dual Enrollment.

Broadwater Academy/Eastern Shore Community College [2019 – 2020]; Accounting Instructor – Dual Enrollment, Taught Principles of Accounting I/II.

Hampton University [2016 – 2019]; Lecturer/Assistant Professor of Accounting, Banking, and Finance, Taught Principles of Accounting I and II, Seminar in Banking, Principles of Real Estate, Financial Accounting and Reporting Research (online), Contemporary Issues in Accounting (online), and Seminar in Accounting Research (online). Advised students on academic performance, course curriculum, and career opportunities. Served as faculty liaison for case competitions and network with potential employers. Served on Writing Across the Curriculum and Catalog Curriculum Review University Committees. Served as Accounting and Finance faculty representative on the School of Business Strategic Planning Committee and Grievance Council. Served as member of University Liaison Committee with the President, School of Business Scholarship Committee, and Chair of the School of Business Event Planning Committee.

Old Dominion University [2014 – 2016]; Visiting Assistant Professor of Accounting; Taught Principles of Financial Accounting, Principles of Managerial Accounting; Financial Auditing; and Accounting Information Systems (WebEx).

Hampton University [2012 – 2014]; Instructor of Business Administration, Taught Financial Accounting, Managerial Accounting, Business Assurance Services, Business Finance, Principles of Real Estate, and Critical Thinking I and Strategy II. Advised students on academic performance, course curriculum, and career opportunities. Served as faculty liaison for case competitions and networked with potential employers. Submitted grant proposal for summer leadership program. Participated in course scheduling and informative sessions for PhD in Business Administration program. Served on Writing Across the Curriculum University Committee and as TracDat Coordinator for the Ph.D. in Business Administration Program.

Coppin State University [2013 – 2013]; Consultant/Adjunct Online Faculty; Assisted with the development of online courses and modules for Principles of Financial and Managerial Accounting. Taught Principles of Financial Accounting.

Liberty University [2012 – 2013]; Adjunct Online Faculty; Taught Accounting Principles I.

Strayer University [2011 – 2013]; Academic Advisor/Adjunct Faculty; Assisted students with course enrollment, academic issues, and clarification of academic and institutional policies. Taught Accounting I, Intermediate Accounting II & III courses.

Eastern Shore Community College [2006 – 2007]; Adjunct Faculty; Taught Introduction to Computer Applications and Concepts.

Old Dominion University [2001 – 2002]; Peer Advisor in Interdisciplinary Studies Department; Discussed academic programs, required curriculums, and

course schedules with students; Documented student records to summarize advisement sessions held with the students regarding schedule changes or student performance each semester while pursuing MS degree.

Virginia State University [1998 – 2001]; Peer Advisor in School of Business Advisement Center; Planned and assisted with workshops to provide study tips, promoted academic achievement, and discussed offered business academic programs; Monitored student performance and registered students for courses based on performance each semester while pursing BS degree.

V. NON-ACADEMIC EXPERIENCE

Broadwater Academy, Exmore, VA [2019 – 2020]; Director of Finance (Chief Financial Officer) and Human Resources; Supervised the work of the business office personnel, prepared monthly operating statement and report of expenditures, established school budget, ensured accurate accounting records in accordance with generally accepted accounting principles, and managed the financial operations of the organization. Assisted the Head of School with decisions regarding salaries and benefits for all personnel, including the professional development and evaluation of support staff.

Hampton University, Hampton, VA [2011 – 2012]; Senior Staff Accountant/ Auditor; Assisted in reviewing and preparing monthly financial statements, analyzed financial data, prepared additional financial reports as requested, audited check processing.

Amerigroup Corporation, Virginia Beach, VA [2011 – 2011]; Operational Staff Auditor; Assisted in conducting engagements to assure compliance with regulatory requirements, contract terms, as well as corporate policies, procedures and industry standards; while analyzing audit results to identify areas of improvement throughout the process under review.

North Carolina Department of the State Treasurer, Raleigh, NC [2009 – 2010]; Internal Auditor; Developed and administered comprehensive internal audit function for the Department by identifying risks and controls, performing risk assessments, developing audit charter, procedures, programs, and plan; Prepared report of findings and recommendations to the management; conducted operational, compliance, and consultative audits to review the effectiveness of controls and proper execution of laws and regulations, policies and procedures.

Pepsi Bottling Ventures, LLC, Raleigh, NC [2008 – 2008]; Senior Internal Auditor; Participated and led operational, compliance, inventory, and project audits by obtaining and reviewing policies and procedures, conducting interviews, and performing detailed tests of transactions.

National Credit Union Administration, Raleigh, NC [2007 – 2008]; Credit Union Examiner; Examined the safety and soundness of a credit union’s system by reviewing financial, operational, and technological areas.

Shore Bank, Onley VA [2005 – 2007]; Internal Auditor/Internal Controls System Administrator; Prepared the bank for compliance with the Sarbanes-Oxley Act of 2002 by utilizing analytical, research, planning, and managerial skills and MS Visio and MS Excel to document and test significant processes and report findings to management; Planned and implemented the bank's previously outsourced internal audit program to include the preparation of annual audit plans, risk assessments, audit work papers, and audit reports and communicated results to management.

U.S. Government Accountability Office [2002 – 2005]; Defense Analyst; Performed operational audits that included reviewing the Department of Defense's equipment inventory to analyze the agency's manpower, workload, and condition of military equipment.

VI. COURSES TAUGHT

Introduction to Computer Applications and Concepts
Principles of Financial Accounting
Principles of Managerial Accounting
Intermediate Accounting
Managerial Accounting
Business Communications
Business Finance
Business Assurance and Attestation Services
Financial Auditing
Accounting Information Systems
Principles of Real Estate
Seminar in Banking
Financial Accounting and Reporting Research (Graduate Level)
Seminar in Accounting Research (Graduate Level)

VII. INTELLECTUAL CONTRIBUTIONS

A. Publication in refereed journal

Williams, Zachary and West, Leslie. "A Reevaluation of the Work of William Beaver in 1968". *Journal of Management and Innovation, Volume 5, Issue 1,* [2019].

Hicks, Nikki; West, Leslie; Amos, Jamie; and Maheshwari, Sharad. "The Effect of Pell Grant Changes on the Graduation Rate and College Finances: A Study of Rural Community Colleges in Virginia". *The Journal of Business and Educational Leadership, Volume 5, Issue 1*, [2014].

Paul, Tyechia V.; West, Leslie; and Hayes, Ziette. "U.S. Manufacturing Unemployment in the Recession: The Impact of Offshoring and Unauthorized

Resident Populations". *The Journal of Business and Finance Research, Volume 3, Issue 2,* [2012].

B. Dissertation

West, L. (2018). An Empirical Investigation of the Impact of Affordable Care Act Deliberations and Financial News Announcements on Stock Prices: Details Regarding Individual and Institutional Heavy Portfolios.

Williams, Z. (2020). The Value of Information Content in IFRS Financial Statements.

C. Other Intellectual Contributions

Financial Auditing is not Tax Auditing, Presented at Los Angeles Annual Business Research Conference hosted by the Australian Academy of Business Research in Los Angeles, California [2024].

GAO Experiences, Presented to the Managerial Auditing and Accounting Club at Old Dominion University in Norfolk, Virginia [2016].

Essential Concepts of Accounting, Presented to freshman and sophomore students at PWC Freshman Leadership Summit at Hampton University in Hampton, Virginia [2013, 2014, & 2018].

Small Business Healthcare Project – The Business Plan, Presented to nursing leadership students at Hampton University in Hampton, Virginia [2013 & 2014].

VIII. SERVICE

Member, Middles States Accreditation Working Group V Committee, University of Maryland Eastern Shore, [2023 – Present]

Member, Honors Council, University of Maryland Eastern Shore, [2023 – Present]

Member, Reinstatement Committee, University of Maryland Eastern Shore, [2023 – Present]

Member, Parent Advisory Committee, Accomack County Public Schools School Board, [2023 – Present]

Member, Talented and Gifted Parent Advisory Committee, Accomack County Public Schools School Board, [2023 – Present]

Member, Board of Directors, Eastern Shore Rural Health Systems, Inc., [2023 – Present]

Member, Board of Directors/Treasurer, Dolores House Foundation, [2023 - Present]

Member, Assessment and Assurance of Learning Committee, University of Maryland Eastern Shore, [2022 – Present]

Chair, Student Recruitment/Retention/Dual Enrollment Committee, University of Maryland Eastern Shore, [2022 – Present]

Member, Faculty Advisor, Student Chapter of NABA, Inc., University of Maryland Eastern Shore, [2022 – Present]

Member, Parent Teacher Association Board/Secretary, Accawmacke Elementary School, [2021 - Present]

IX. PROFESSIONAL ORGANIZATIONS

Member, NABA 2022 – Present

Member, American Accounting Association 2020 – Present

Member, Sigma Beta Delta Honors Society 2000 – Present

X. AWARDS

Covington Who's Who Executive and Professional Registry 2013