

**EXHIBIT 2**  
Scholar-in-Residence Program Advantages

Advantages for the firm	<ul style="list-style-type: none"> <li>■ Technical expertise close at hand</li> <li>■ Help in the administration area</li> <li>■ Help in the continuing professional education area</li> <li>■ Great communicators</li> <li>■ Strategic planning</li> <li>■ Peer-review assistance</li> </ul>
Advantages for the faculty member	<ul style="list-style-type: none"> <li>■ Real-world experience to bring to the classroom</li> <li>■ Supplemental income</li> <li>■ Close connection to the accounting profession</li> <li>■ Opportunities to work with practicing professionals</li> <li>■ Improved, up-to-date teaching</li> <li>■ Intellectual opportunities (e.g., discovering where the problems are and how to solve them)</li> <li>■ Ability to consult</li> <li>■ "Service" credit</li> </ul>
Advantages for the accounting program	<ul style="list-style-type: none"> <li>■ Accreditation compliance</li> <li>■ Connection to the accounting profession</li> <li>■ Ability for fund-raising/development</li> <li>■ Classroom training using real-world cases</li> <li>■ Pipeline for students to the profession</li> <li>■ Up-to-date curriculum</li> </ul>