

MEMORIAL RESOLUTION
SAMUEL FRUMER
(November 3, 1926 – March 1, 2014)

Samuel Frumer, born in 1926, passed away in his Connecticut home on March 1, 2014. After Sam graduated from the University of Connecticut in 1949, he spent seven years in industry. Wanting to teach at the college level, Sam came to IU to get his M.B.A. He did more than that. He stayed and received his doctoral degree from Indiana University in 1960, and in 1961 he passed the CPA exam with the highest score in the state. At this point, IU did not want Sam to leave the state. Fortunately for us, Sam stayed in Bloomington and was a professor at IUB until he retired in December 1995. At his retirement, Professor Mike Tiller expressed what everyone felt, "More than any other member of the Department of Accounting, he is the single person who has defined Indiana University best in the eyes of thousands of alumni."

Professor Frumer taught a variety of accounting classes at the undergraduate and graduate level. Although most of his years were focused on tax law, he also taught courses in financial and cost accounting. He received numerous teaching awards, including the prestigious IU Frederic Bachman Lieber Memorial Award. Professor Frumer was also the first to receive the Peat Marwick Alumni Faculty Fellowship for teaching excellence and involvement with students.

Beyond impressing and inspiring thousands of undergraduate and graduate students, Sam found time to serve as an instructor in hospital accounting for the School of Continuing Studies. Not long after, he became the Director of the Annual Program on Hospital Accounting, Finance, and Administration. Sam taught courses for the Indiana CPA Society, the AICPA, and executive education for several corporations such as Citibank and American Express. Even after his retirement, Sam continued to teach courses for IU's Mini University.

While at Indiana University, Professor Frumer served a Chair of the MBA program from 1968-71, Chair of the Honors Program from 1983-88, and Chair of the Department of Accounting from 1988-91. In 1970, he was appointed to the Indiana State Board of Public Accountancy. Honoring his life-long achievements, Professor Frumer received the "Sagamore of the Wabash" award in 1980. In addition, , Sam loyally served the Bloomington Hospital from the 70's to 90's when he served as a member of its

Advisory Council and its Board of Directors. Sam also served on the Board of the Indiana CPA Society Educational Foundation and as the program chair for the 1994 American Accounting Association's annual meeting. As the ultimate professor, Sam found time to publish in top academic journals such as *The Accounting Review*, and he was a co-author of a cost accounting textbook. Most importantly, he was a beloved colleague who never touted his own achievements. Instead, he focused on helping others achieve their goals.

Sam was predeceased by his first wife, Helen Lemberg Frumer. After he retired, Sam married Sylvia Kreiger Frumer. They shared nearly twenty wonderful years together, and he became a devoted step-father to five children and seventeen grandchildren.

This resolution is submitted to become a permanent part of the minutes of the Bloomington Faculty Council and copies should be sent to Sam's wife, Sylvia Kreiger Frumer.

Respectfully Submitted,
Peggy Hite, Kelley School of Business