## JAMES WALTER DEITRICK

#### **ADDRESS**

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# **EDUCATION**

1977 D.B.A., The University of Tennessee, Knoxville. *Major area*: Accounting; Supporting area: Corporate Finance.

1969 M.S., Kent State University, Kent, Ohio. Major: Accounting.

1967 B.S., Grove City College, Grove City, Pennsylvania. Major: Mathematics.

## **EMPLOYMENT**

September 1988 - Present. The University of Texas at Austin, Professor of Accounting and KPMG Faculty Fellow.

August 1995. Visiting Professor; Helsinki School of Economics and Business Administration (International MBA Program).

September 1982 - August 1988. The University of Texas at Austin, Associate Professor of Accounting.

July 1977 - August 1982. The University of Texas at Austin, Assistant Professor of Accounting.

September 1973 - June 1977. The University of Tennessee, Teaching and Research Assistant.

September 1970 - July 1973. Grove City College, Grove City, Pennsylvania, Assistant Professor of Accounting.

January 1969 - August 1970. West Liberty State College, West Liberty, West Virginia, Instructor of Accounting.

### Administrative:

September 1984 - 1995. Director of Master in Professional Accounting Program. During this 11 year period, the graduate accounting programs first became No. 1 nationally (PAR).

August 1989 - 1992. Associate Dean and Director of the MBA and MPA Programs; Graduate School of Business; The University of Texas at Austin. During these years, a separate MBA office was established, the first director of MBA admissions was hired, advising staff was doubled, joint degree programs increased and Texas MBA returned to the national rankings.

January 1985 - 1989. First Director of Professional Program in Accounting. The innovative PPA was one of the country's first 150-hour programs.

### **AWARDS AND HONORS**

## National:

Faculty Award of Merit (Silvoso Award) presented at the Annual Meeting of the Federation of Schools of Accountancy, December 1986.

## Teaching:

MBA Faculty Honor Roll, Executive Education, Spring 2011.

MPA Council Outstanding Professor Award, The University of Texas at Austin, 2010 – 2011.

Faculty Appreciation Award, Delta Sigma Pi, Spring 2011.

MPA Council Outstanding Professor Award, The University of Texas at Austin, 2009 - 2010.

MPA Council Outstanding Professor Award, The University of Texas at Austin, 2007-2008.

Outstanding Professor and Scholar Award, Texas Blazers, Spring 2005.

MPA Council Outstanding Professor Award, The University of Texas at Austin, 2004-2005.

MBA Faculty Honor Roll, The University of Texas at Austin, Fall 2004.

MPA Council Outstanding Professor Award, The University of Texas at Austin, 2003-2004.

MPA Council Outstanding Professor Award, The University of Texas at Austin, 2001-2002.

MBA Faculty Honor Roll, The University of Texas at Austin, Spring 2001.

MPA Council Outstanding Professor Award, The University of Texas at Austin, 2000-2001.

MPA Council Outstanding Professor Award, The University of Texas at Austin, Fall 1996.

Graduate Business Council Outstanding Professor Award, The University of Texas at Austin, Fall 1988.

Jack G. Taylor Award for Teaching Excellence, College of Business Administration, The University of Texas at Austin, Spring 1986.

Alpha Kappa Psi Outstanding Professor Award, The University of Texas at Austin, Spring 1985.

Hank and Mary Harkins Foundation Teaching Excellence Award, College of Business Administration, The University of Texas at Austin, Spring 1983.

Graduate Business Council Outstanding Professor Award, The University of Texas at Austin, Spring 1982.

Beta Alpha Psi Faculty Excellence Award in Recognition of Teaching Excellence, The University of Texas at Austin, 1979-80.

## Administrative:

Outstanding Administrator Award, Graduate Business Students, The University of Texas at Austin, Spring 1991. Associate Dean of MBA and MPA Programs.

## Other:

Awarded honorary membership in Alpha Kappa Psi (National Business Fraternity), University of Texas chapter, November 1987.

Included in *The Most Prominent Educators of Texas*, 1983.

#### Tennessee:

Named The University of Tennessee's Outstanding Graduate Student, 1976-77, by the Beta Nu Circle of Omicron Delta Kappa (ODK).

#### Board of Directors:

Federation of Schools of Accountancy, 1996-98.

LCP International Institute, 1990-1995.

Consortium for Graduate Study in Management, 1991-1992.

### Other Awards and Recognition:

Nominated for 1999 National Joint AICPA/AAA Collaboration Award for developing the Ernst & Young Challenge (with Doug Bogart of Ernst & Young).

Coopers & Lybrand Alumni Centennial Fellowship in Accounting, Summer 1988 and 1987.

Atlantic Richfield Centennial Fellowship in Accounting, 1988-89, 1987-88, 1986-87 and 1985-86.

Participated in the program titled "Integrating Ethics and Professionalism into the Accounting Curriculum," sponsored by the Federation of Schools of Accountancy and Arthur Andersen & Co., St. Charles, Illinois, May 1988.

Participated in the Accounting and Auditing Symposium sponsored by Arthur Andersen & Co., St. Charles, Illinois, November 1987.

Arthur Andersen & Co. Alumni Centennial Fellowship in Accounting, Summer 1985.

Kinsolving Dormitory Faculty Fellow, 1987-88, 1985-86, 1984-85 and 1982-83.

Invited participant in Arthur Andersen & Co.'s "Accounting and Auditing Symposium," St.

Charles, Illinois, November 1987.

Participated in Second Annual Faculty Consortium sponsored by the Federation of Schools of Accountancy and Arthur Andersen & Co., St. Charles, Illinois, May 1984.

Participated in SEC Registrations course sponsored by Ernst & Whinney, Cleveland, Ohio, March 1983.

Participated in the 1978 Accounting Research Convocation, The University of Alabama, November 1978.

Participated in the 1975 American Accounting Association Doctoral Consortium, Tucson, Arizona.

Participated as Faculty Resident in the Pittsburgh office of Arthur Andersen & Co., Summer 1972.

## **ACADEMIC ACTIVITIES**

### Graduate Courses:

TX Acc 380K Introduction to Research Design (Ph.D.)

TX Acc 380K.7 Financial Statement Analysis

TX Acc 381M Financial Accounting Issues in Business Decisions

TX Acc 383 Accounting Internship

TX Acc 380K.2 Financial Accounting Standards and Analysis II (Advanced Accounting)

TX Acc 380K.19 International Policies and Procedures

TX Acc 381N Financial Statement Analysis (Executive MBA)

# <u>Undergraduate Courses:</u>

TX Acc 151 Lyceum: Professional Program in Accounting (Year 1)

TX Acc 152, 153 Lyceum: Professional Program in Accounting (Years 2 and 3)

TX Acc 311 Fundamentals of Financial Accounting

TX Acc 360 Advanced Accounting

TX Acc 458K Advanced Accounting (PPA students)

# Others:

|                          | Grove City     | West Liberty  | University of    |
|--------------------------|----------------|---------------|------------------|
|                          | <u>College</u> | State College | <u>Tennessee</u> |
| Principles of Accounting | X              | X             | X                |
| Intermediate Accounting  |                | X             | X                |
| Advanced Accounting      | X              |               |                  |
| Managerial Accounting    | X              |               |                  |
| Cost Accounting          |                | X             | X                |
| Auditing                 | X              |               |                  |
| Industrial Management    | X              |               |                  |
| Corporate Finance        |                | X             |                  |
| Mathematics of Finance   |                | X             |                  |

# CPA Review Courses:

Academic Associates - Conducted sessions on business combinations and partnership

accounting.

Department of Accounting

The University of Texas - Lectured annually on quantitative methods to combined graduate

and undergraduate classes.

### **MEMBERSHIPS**

American Accounting Association

International Association for Accounting Education and Research

Beta Alpha Psi

Beta Gamma Sigma

Chancellor's Council

Phi Kappa Phi

Delta Mu Delta (honorary)

Alpha Kappa Psi (honorary)

#### SCHOLARLY ACTIVITIES AND PUBLICATIONS

### Journal Editor and Referee:

Member of Editorial Review Board of Accounting Education: A Journal of Theory, Practice and Research, 1994 - 2009.

Member of Editorial Review Board of Advances in Accounting, 1982 - 2009.

Associate Editor, Advances in Accounting, September 1984 - December 1986.

Member of Editorial Review Board of Issues in Accounting Education, September 1988 - 1992.

Ad hoc reviewer for Financial Analysts Journal.

Ad hoc reviewer for The Accounting Review.

*Ad hoc* reviewer for *The Journal of Accounting, Auditing and Finance.* 

*Ad hoc* reviewer for *Auditing: A Journal of Practice and Theory*.

Ad hoc reviewer for Accounting Horizons.

Ad hoc reviewer for Today's CPA.

Ad hoc reviewer for Advances in Accounting.

#### Books:

Acknowledged contributor of over one hundred financial accounting terms and their definitions in the 6th edition of *Kohler's Dictionary for Accountants* (edited by Yuji Ijiri and William Cooper), Prentice-Hall, Inc., 1983.

A Study Guide for Advanced Accounting, Richard D. Irwin, Inc., 1980. To accompany Advanced Accounting (4th ed.) by Griffin, Williams and Larson.

Examination Booklet for Advanced Accounting, Richard D. Irwin, Inc., 1980, (compiled and edited).

# Journal Articles:

"The Global Expansion of IFRS and Fair Value Measures," *Hitachi Research Institute Journal (Japan)*, November 2010 (Vol. 5-3), pp. 34-41

"What Analysts Should Know About FAS No. 141R and FAS No. 160," *Financial Analysts Journal*, May/June 2010 (Vol. 66, No. 3), pp. 38-44

- "The Accounting Profession Responds to Improved New Hires and Other Market Challenges," (with Douglas Bogart), *New Accountant*, February 2000 (Vol. 15, No. 4), pp. 18-23.
- "Three Suggestions for Professionalizing the Accounting Curriculum," *New Accountant*, September 1999 (Vol. 15, No. 1), pp. 6-8.
- "Maximizing Your Early Employment Experiences," (with Douglas Bogart). *New Accountant*, February 1998 (Vol. 13, No. 5), pp. 247-270.
- "Optimal Hiring Decisions for Entry-Level Auditors in a CPA Firm: A Computerized Model for the Improvement of Hiring Practices," (with A. Charnes, W. W. Cooper, W. H. Moody and H. C. Shin). *Advances in Accounting*, (Vol. 8, 1990), pp. 247-270.
- "Perceptions of Academic Programs in Accounting: A Survey of Texas Partners and Recruiters," (with Robert V. Egenolf). *Today's CPA*, September/October 1989, (Vol. 15, No. 2), pp. 35-39.
- "An Analysis of the Effects of Independent Audits on Selected Financial Variables," (with C. W. Alderman, Richard Tabor and William Dilla). *Journal of Business Research*, (Vol. 17, 1988), pp. 201-214.
- "Improving the Writing Skills of Accounting Majors: One School's Approach," (with Richard H. Tabor), *Advances in Accounting*, (Vol. 4, 1987), pp. 97-110.
- "A Profile of an Accounting Doctoral Program: A Study of Recent Graduates," (with C. Wayne Alderman and David L. Sayers). *Advances in Accounting*, (Vol. 2, 1985), pp. 69-87.
- "Bond Exchanges in the Airline Industry: An Analysis of Public Disclosures," (with J. Richard Dietrich). *The Accounting Review*, January 1985 (Vol. LX, No. 1), pp. 109-126.
- "EMH, CMR and the Accounting Profession," (with W. T. Harrison). *The Journal of Accountancy*, February 1984 (Vol. 157, No. 2), pp. 82-94.
- "Evaluation of RRA and Other Supplemental Disclosures by Financial Analysts," (with Edward B. Deakin). *Journal of Extractive Industries Accounting*, Spring 1982 (Vol. 1, No. 1), pp. 63-70.
- "Time Budget Pressures and Premature Sign-Offs: A Replication and Extension," (with C. Wayne Alderman). *Auditing: A Journal of Practice and Theory*, Winter 1982 (Vol. 1, No. 2), pp. 54-68.
- "The Use of Accounting Information by Bank Lending Officers," (with Jennifer L. Stamps). *The Journal of Commercial Bank Lending*, November 1981 (Vol. 64, No. 3), pp. 51-62.
- "The Impact of the Internal Audit Function on Financial Statement Reliability," (with C. Wayne Alderman), *The Internal Auditor*, April 1981 (Vol. 38, No. 2), pp. 43-48.

"Pension Plans: What Companies Do -- and Do Not -- Disclose," (with C. Wayne Alderman). *Management Accounting*, April 1980 (Vol. 61, No. 10), pp. 24-29.

"A Comment on College Recruiting and the `Older' Student," *The Woman CPA*, January 1980 (Vol. 42, No. 1), pp. 31-32.

"Interim Reporting Developments: A Step Toward the Auditor of Record Concept," (with C. Wayne Alderman). *The Journal of Accounting, Auditing and Finance*, Summer 1979 (Vol. 2, No. 4), pp. 316-328.

# Recent Newspaper Pieces:

"Soup Kitchen Accounting," (Op-Ed with M. Granof), New York Times, February 18, 2009.

"Focus First on Protecting Investors," (letter to editor with b. Vodicka), *Wall Street Journal*, September 28, 2009.

# Conference Papers Published in Proceedings:

"Five-Year Accounting Programs Versus Other Accounting Programs in Texas: A Survey," (with Robert V. Egenolf). *Proceedings of the Southeast Regional Meeting of the American Accounting Association*, April 1989.

"The Professional Program in Accounting: A 2-3 Format," *Proceedings of the 1986 Annual Meeting of the Federation of Schools of Accountancy*, December 1986.

"Independence and Conflict of Interest Concerns for The Auditor Involved in Both Sides of a Business Combination," (with Richard H. Tabor). *Proceedings of the Southeast Regional Meeting of the American Accounting Association*, April 1986, pp. 3-6.

"A Preliminary Analysis of the Association between Common Stock Returns and Profitability Measures of Oil and Gas Producing Companies," (with Mimi L. Alciatore). *Proceedings of the Southwest Regional Meeting of the American Accounting Association*, March 1984, pp. 127-133.

"What to Look for and Expect from an Accounting Doctoral Program: A Preliminary View," (with C. Wayne Alderman and David L. Sayers). *Doctoral Programs in Accounting*, Columbus: The Ohio State University, 1984, pp. 1-20.

"An Analysis of the Reported Income Tax Provisions of U.S. Corporations," (with C. Wayne Alderman). *Proceedings of the Southeast Regional Meeting of the American Accounting Association*, April 1981, pp. 318-322.

"The Use of Accounting Information by Bank Lending Officers," (with Jennifer L. Stamps). *Proceedings of the Southwest Regional Meeting of the American Accounting Association*, March 1981, pp. 192-200.

"A Profile of Corporate Pension Disclosures," (with C. Wayne Alderman). *Proceedings of the Southeast Regional Meeting of the American Accounting Association*, April 1980, pp. 86-90.

"An Analysis of the Impact of an Independent Audit on Information Reliability," (with C. Wayne Alderman). *Proceedings of the Southeast Regional Meeting of the American Accounting Association*, April 1979, pp. 51-61.

"A Survey of the Impact of Time Budgets on Audit Performance," (with C. Wayne Alderman). *Proceedings of the Southeast Regional Meeting of the American Accounting Association*, April 1978, pp. 465-474.

"The Auditor of Record Concept and the Trend in Interim Reporting," (with C. Wayne Alderman). *Proceedings of the Southwest Regional Meeting of the American Accounting Association*, March 1978, pp. 303-317.

# **Published Committee Reports:**

"Improving the Early Employment Experience of Accountants," Issues Statement No. 4 from the Accounting Education Change Commission, (Edited by Robert K. Elliott), April 1993.

"Reorienting Accounting Education: Reports on the Environment, Professoriate, and Curriculum of Accounting" (Edited by Joe Schultz), Accounting Education Series No. 10 of the American Accounting Association, 1989.

# Other Publications:

Prepared solutions for the Allen Corporation case and the United Brands case appearing in *Contemporary Financial Reporting: A Casebook*, by Wilson, Shank and Frolin, (Prentice-Hall, Inc.).

# Working Papers:

"The Curious Case of Intrepid International: Perhaps Securities Fraud and Money Laundering?," in process 2010

"It's Time to Restore and Strengthen Financial Checks and Balances" (with Brian Vodicka, JD, CPA), 2009-current

"DOBI Medical International: A Case Study," 2008-current

"Lions Gate Investment Limited: A Case Study," 2008-current

"Pirates of the Caribbean Sail the PSLRA Flag" (with Brian Vodicka, JD, CPA), 2008.

"What to Look for and Expect from an Accounting Doctoral Program: A Survey of Recent Graduates," (with C. Wayne Alderman and David L. Sayers), Working Paper 81-1-1, Graduate School of Business, The University of Texas at Austin.

"Financial Analysts' Views of Oil and Gas Disclosures," (with Edward B. Deakin), Working Paper No. 81-1-2, Graduate School of Business, The University of Texas at Austin.

"Audit Performance and Time Budgets: A Survey of Relationships and Implications," (with C. Wayne Alderman), Working Paper No. 78-74, Graduate School of Business, The University of Texas at Austin.

"Interim Financial Reporting: Current Practices and Policy Implications," Working Paper No. 78-53, Graduate School of Business, The University of Texas at Austin.

### **PRESENTATIONS**

"How to Make Sense of Financial Statements," a presentation at the Society of Professional Journalists Southwest Regional Convention, Austin, Texas, May 2010

"The Risks of Shell Corporations and International Investment Banks," a mini-course for Texas MPA students studying in Paris, France, Summer 2008 and Summer 2009.

Invited presentation titled "How to Read Financial Statements," University of Texas Retired Faculty and Staff Association, January 1992.

Invited presentation titled "The Accounting Profession at a Cross-Roads: Which Path will be Taken?" Austin Chapter of the Texas Society of CPAs, May 1990.

Invited presentation titled "How to Start a 150-Hour Accounting Program," Midwest Regional Meeting of the American Accounting Association, Chicago, Illinois, April 1990.

Invited presentation at Beta Alpha Psi's National Student Seminar: Knoxville, Tennessee; October, 21, 1989.

Invited presentation titled "Using Extracurricular Activities to Develop Your Personal and Business Skills," at a meeting of Alpha Kappa Psi, January 1989.

Invited presentation titled "Accounting Education at The University of Texas: A Commitment to Excellence," Parent's Day speaker sponsored by the Business Council, April 16, 1988.

Invited presentation at Virginia Tech's Annual Accounting Education Conference. Discussed the Professional Program in Accounting, November 6, 1987.

Invited presentation for the Austin Chapter of American Association of Individual Investors. Discussed "How to Make Sense from Financial Statements," October 27, 1987.

Invited panelist at Mid-Atlantic Regional Meeting of the American Accounting Association. Discussed "Strategies to Improve the Writing Skills of Accounting Majors," Atlantic City, New Jersey, April 1987.

Invited panelist at Business Major Workshop, The University of Texas at Austin, Austin, Texas, April 1987.

Invited presentation titled "The Rising Costs of Collegiate Women's Basketball," at the NCAA Conference on the Responsibilities of Coaches and Administrators in the Design and Implementation of Successful Marketing Strategies for Collegiate Women's Basketball, Austin, Texas, March, 1987.

Presented paper titled "The Professional Program in Accounting: A 2-3 Format," 1986 Annual Meeting of the Federation of Schools of Accountancy, Houston, Texas, December 1986. Presented paper titled "Improving the Writing Skills of Accounting Majors: One School's Approach," Southwest Regional Meeting of the American Accounting Association, Dallas, Texas, March 1986.

Invited presentation titled "Why You Should Consider Continuing Your Education in the Texas MPA Program," at meeting of University Accounting Association, February 1986.

Presented paper titled "Bond Exchanges in the Airline Industry: An Analysis of Public Disclosures," at the 1984 Annual Meeting of the American Accounting Association, Toronto, Canada, August 1984.

Presented paper titled "A Preliminary Analysis of the Association between common Stock Returns and Profitability Measures of Oil and Gas Producing Companies," Southwest Regional Meeting of the American Accounting Association, San Antonio, Texas, March 1984.

Invited presentation at the American Accounting Association's 1983 Conference on Accounting Doctoral Programs at The Ohio State University. Title of paper: "What to Look for and Expect from an Accounting Doctoral Program: A Preliminary View." Columbus, Ohio, June 2, 1983.

Invited panelist at regional meeting of Ernst & Whinney partners and managers. Spoke on the topic of "Faculty-Firm Relations." Dallas, Texas, September 1982.

Invited discussant of the paper "An Evaluation of Reserve Recognition Accounting," at the Annual Meeting of the American Accounting Association, Chicago, Illinois, August 1981.

Invited presentation at The University of Tennessee's Accounting Colloquium. Title of paper: "An Empirical Examination of Market Reaction to Bond Refund Transactions." Knoxville, Tennessee, April 1981.

Presented paper titled "An Analysis of the Reported Income Tax Provisions of U.S. Corporations," at the Southeast Regional Meeting of the American Accounting Association, Birmingham, Alabama, April 1981.

Presented paper titled "The Use of Accounting Information by Bank Lending Officers," at the Southwest Regional Meeting of the American Accounting Association, New Orleans, LA, March 1981.

Invited speaker to financial executives of Grupo International Alpha (Mexico's largest publicly owned company). Title of paper: "Interim Financial Accounting and Reporting." Also met with members of Mexico's Accounting Principles Board. Monterrey, Mexico, January 1981.

Invited speaker at the Annual Professional Development Seminar of the San Antonio Chapter - National Association of Accountants. Title of session: "Accounting and Reporting Update." San Antonio, Texas, November 1980.

Invited presentation to The University of Texas men's basketball team titled "Improving Your Academic Performance," Austin, Texas, September 1980.

Presented paper titled "An Analysis of the Impact of an Independent Audit on Information Reliability," at the Southeast Regional Meeting of the American Accounting Association, Miami, Florida, April 1979.

Invited discussant of the paper, "Accounting Changes and Time Series Properties of Accounting Income," at the Southwest Regional Meeting of the American Accounting Association, Houston, Texas, March 1979.

Invited presentation at Auburn University's Accounting Colloquium. Title of paper: "A Synthesis of Research Involving Interim Financial Reporting," Auburn, Alabama, May 1978.

Presented paper titled "A Survey of the Impact of Time Budgets on Audit Performance," at the Southeast Regional Meeting of the American Accounting Association, Boone, North Carolina, April 1978.

Presented paper titled "The Auditor of Record Concept and the Trend in Interim Reporting," at the Southwest Regional Meeting of the American Accounting Association, Dallas, Texas, March 1978.

Presented paper titled "The Efficient Market Hypothesis and Accounting Implications," to the local chapter of Beta Alpha Psi, The University of Tennessee, November 1976.

### **DISSERTATION COMMITTEES**

### Completed:

Elizabeth Murff, "Rank Set Sampling and OLS Regression," (Thomas W. Sager, chairperson), May 2001.

Patricia Greene, "A Theoretical and Empirical Study of Self-Employed Women," (Johnny Butler, chairman), May 1993.

Mimi Alciatore, "Assessing the Information Content of FASB Standard No. 69: Disclosures About Oil and Gas Producing Activities," (James W. Deitrick, chairman), May 1989.

Amy Dunbar, "An Empirical Investigation of the Impact of ESOPs on Productivity of Publicly Held Corporations," (Anna Fowler, chairperson), August 1989.

Hong Chul Shin, "Optimal Hiring Decisions for Entry-Level Auditors in Public Accounting Firms," (William W. Cooper, chairman), December 1985.

Kee-Young Chung, "An Investigation of the Effects of Inflation-Adjusted Accounting Data on Equity Value," (Daniel G. Short, chairman), May 1985.

Keith Shriver, "An Examination of the Effects on Financial Disclosures of Different Methods for Estimating Current Costs," (Jack C. Robertson, chairman), December 1983.

Kenneth Harrison, "A Behavioral Investigation into FASB Statement No. 5: Accounting for Contingencies," (Lawrence A. Tomassini, chairman), December 1983.

D. Dewey Ward, "A Delphi Survey of Reliance upon Internal Auditors and Their Work by External Auditors during Financial Audits," (Glenn A. Welsch, chairman), December 1979.

#### **SUPERVISED PLAN II HONORS THESIS:**

"Black Money's Dirty Place in the Financial System: Regulation and Enforcement of Money Laundering and Terrorism Finance," written by Garrison R. Taylor, December 2010 (second reader)

"The Financial Crisis Demystified: An In-depth Analysis of the System that Created the Mortgage Mess, Why It Failed and What We Can Do About It," written by Seth R. Owens, May 2010

"A Selected Analysis of the Use of Accounting Tools Within Renaissance Art," written by Erin M. Wood, May 2008

#### SUPERVISED PROFESSIONAL REPORTS

"Interest Rate Swaps, Caps and Floors: a Cash Flow Perspective," written by Andrea Vail, December 1988 (co-supervised).

"Budget Concerns in Women's Intercollegiate Athletics," written by Richard Goldhoff, December 1986.

"Experiments in Bankruptcy Prediction Using Multivariate Discriminant Analysis," written by W. Matthew Crow, August 1986.

"A Model of the Systematic Risk in Common Stocks Incorporating Fundamental Information and Technical Analysis," written by Robert Klauson, May 1986.

"Analysis of Bidding and Payment Processes for Highway Construction in Texas," written by Jimmy Hodges, December 1985.

"Analysis of the Volume of Selected Disclosures for the Oil and Gas Industry 1977-1982," written by Scott Cody, December 1983.

"The Role of Financial Information in Assessing Risk in the Banking Industry," written by Marcia Meiring, December 1983.

"A Study of the Risk/Return Relationship of Loan Portfolios in Commercial Lending," written by Mary Kay Robinson, May 1983.

"A Study of Pension Accounting and Unfunded Liabilities," written by George Todd, May 1983.

"An Empirical Study of the Usefulness of Certain Oil and Gas Accounting Methods," written by Gayle Hight, August 1981.

"The Association between market Based and Accounting Based Risk Measures," written by Mark Riley, December 1980.

"The Evolution and Future of International Accounting Standards," written by Peter Smith, August 1980.

"Inflation Accounting: FASB No. 33," written by Barbara Nickle, May 1980.

"A Study of Corporate Motives and the Accounting for the Early Extinguishment of Debt," written by Michael Lumsden, May 1980.

"The Use of Accounting Data by Bank Lending Officers and Financial Analysts: Empirical Evidence," written by Jennifer Stamps, December 1979.

"A Discriminant Analysis of Bond Exchange Transactions," written by Helen Ewing, December 1978.

"A Study of Accounting and Reporting Practices in the Oil and Gas Industry and the Effects of FASB Statement No. 19," written by Chu-King Eng, May 1978.

### COMMITTEE ASSIGNMENTS AND OTHER SERVICE

#### National:

American Accounting Association:

Early Experience Task Force (subcommittee of the Accounting Education Change Commission, 1990-93

Alternative Accounting Education Models Committee, 1989-90.

Education Research Follow-Up Committee, 1988-89.

Future Structure of Accounting Education Follow-up Committee, 1987-88.

Student Fellowships Committee, 1986-87 (chairman), 1985-86.

Financial Accounting Standards Committee, 1983-84.

Notable Contributions to Accounting Literature Nominating Committee, 1982-83.

Advisory Committee on Research into Instructional Methods in Accounting, 1980-81.

Membership Committee, 1979-80.

# Bureau of National Affairs:

Appointed member of accounting advisory council, Washington, D.C., 2002-2009.

## Financial Executives Research Foundation:

Research Consortium Member, "Financial Reporting and Economic Reality" (1992-94).

# Federation of Schools of Accountancy:

Publications Committee, chair, 1999-2000.

Membership Standards Committee, 1998-99.

Board of Directors, elected to serve 1996-98.

Membership Solicitation Committee, chair, 1996-97.

Planning Committee for First Directors of Masters Programs Bi-Annual Meeting, 1995.

Student Lyceum Committee, 1988-89.

Student Lyceum Committee, 1986-87 (director, 1987-88).

### State:

Texas Higher Education Coordinating Board's Fifth-Year Accounting Student Scholarship Program Advisory Committee, 1996 - 2009.

Texas Society of Certified Public Accountants: 150-Hour Education Requirement Ad Hoc Committee, 1988-89.

# The University of Texas at Austin:

### University:

Faculty Council, (2010-2012; elected)
Faculty Advisory Committee on Budgets, 2011-2012

Quantitative Reasoning Flag Committee of the Faculty Council, 2010-2011

Committee on Recreational Sports, chair 2009-2010, 2007-2010.

Faculty Grievance Pool, 2008-2010.

Faculty Advisory Committee on Budgets, 2007-2010.

Faculty Council (2004-2006; elected).

Committee on Student Affairs (chair: 2005-2006).

Committee on Recreational Sports (chair: 2005-2006).

Committee on Recreational Sports (2004-2006).

Committee on Student Affairs (2004-2005; Faculty Council liaison).

Faculty Grievance Committee (2001-2003; elected).

Faculty Grievance Hearing Subcommittee member, Summer 2002.

Educational Policy Committee (1998-2002).

Child Care Center Advisory Committee (Chairman, 1990-2000).

Ad hoc Child Care Program Expansion Committee, 1999-2000, chairperson.

Select Committee on Parking and Traffic Fee Structure, 1995-1997. Affiliated with Campus Master Plan Project.

Special Presidential Committee to Nominate the Secretary of the General Faculty 1994-1999.

Outstanding Student (Male and Female) Selection Committee, Fall 1993, Fall 1994, Fall 1995, Fall 1996, Fall 2000.

Discipline Policies Committee, 1994-1996.

Faculty Advising Committee for Undergraduate Advisory Center, 1993-1996.

Presidential Ad hoc Child Care Committee, 1988-1990.

# Intercollegiate Athletics:

Intercollegiate Athletics for Women Hall of Honor Selection Committee, named permanent chair in 2008, (2005 - current).

Intercollegiate Athletics for Women Hall of Honor Nomination Committee, chair, 2007 - current.

Intercollegiate Athletics Council for Men, 1993-1995.

Integrity in Athletes Program Planning Committee, 1993-1994.

Search Committee for Women's Golf Coach, 1993.

Relationship between Athletics and Academics (Ad hoc Faculty Senate), 1992-1993.

Search Committee for Women's Swimming Coach, 1988.

Host Committee, Longhorn Classic Basketball Tournament, 1988, 1987, 1986 and 1985.

Intercollegiate Athletics Council for Women, 1985-1989.

### McCombs School of Business:

Hall of Fame Selection Committee, Chair, 2011 – current.

Member Hall of Fame Selection Committee, 2004-2011.

MBA Finance Challenge Judge; Fall 2002, 2001, 2000.

Barbara Jordan Leadership Award Selection Committee, Spring 2000.

Associate Dean and Director, MBA and MPA Programs, 1989-1992.

Graduate School of Business Cultural and Diversity Task Force Committee, 1997.

MBA Task Force Committee, 1992.

Graduate Business Programs Committee, 1989-1995.

Coordinating Committee, 1989-1992; 1983-1984.

AACSB Self-Study Committee, 1988-1989.

Dean's Retreat, September 1996, July 1985 and July 1983.

Undergraduate Academic Programs Committee, 1983-1984 (chairman); 1982-1983; 1981-1982.

# **Department of Accounting:**

Ernst & Young Challenge, co-initiator, served as judge and on planning committees.

Director, Masters in Professional Accounting Program, July 1984-August 1995.

Director, Professional Program in Accounting, September 1984-89 (first director).

MPA/PPA Curriculum Committee, member, 1994-95, 1997-98.

Option II MPA Planning Committee, 1994.

Advisor, MPA Student Association, September 1984-89.

Budget Council, 1984-88.

Advisor, University Accounting Association, 1984-85.

Elected to Policy and Advisory Committee, 1982-83; 1981-82; 1980-81.

Minority Recruiting Task Force, 1982-83.

Advisory Council Liaison, 1980-81; 1979-80.

Ph.D. Background and Tools Committee, 1983-84; 1982-83; 1981-82; 1980-81; 1979-80; 1978-79.

MPA Curriculum Committee, 1979-80.

Acting chairman, July 13-27, 1987; January 12-14, 1983; May 13 - June 7, 1982; August 13-24, 1981.

# University of Tennessee:

Search Committee for Dean of the College of Business Administration (graduate student representative), 1976-77.

DBA Committee (graduate student representative), 1976-77.

#### CONSULTING AND OTHER TEACHING ACTIVITIES

### Consulting:

Keys to the Vault. A business owned by Keith Cunningham of Austin. Developed a case and discussed pedagogy for teaching accounting and finance. 2006-2008.

Austin American-Statesman. Discussed contemporary financial reporting issues with business journalists (with S. Kachelmeier), Spring 2002.

Graves, Dougherty, Hearon & Moody (Austin). Provided analysis and consultation regarding consolidated financial statements for partnerships and corporations in the healthcare industry, 2001-2002.

Ryan and Company (Austin). Provided analysis and consultation on a deferred tax matter, 2000. 3M (Austin). Presented three seminars on financial analysis and strategic decision making to executives and managers, Spring 1999.

Hughes & Luce LLP and Oryx Energy. Provided expert testimony to administrative law judge regarding consolidated financial statements, Spring 1998.

Jordan, Jagr and Evans Gold Metal Swimming Clinics, Austin, Texas. Provided pro bono service during organization and operation of business providing swimming clinics around the nation, specifically in minority neighborhoods.

Austin Express, Austin, Texas. Provided pro bono advice during start-up and operation of airport shuttle service catering to the business traveler, 1993 - 1996.

Prime TV Cable Company, Austin, Texas. Provided advice regarding the financial disclosure of various securities, 1982.

Grupo Industrial Alpha, Monterrey, Mexico. Provided consulting advice regarding the preparation and disclosure of interim financial information, January 1981.

# **Educational Programs:**

Texas MPA Program in Paris, France. Taught accounting and finance topics, Summer 2008, Summer 2010, Summer 2011.

Texas MBA Program in Houston. Taught financial statement analysis, Spring 2007, Spring 2008, Summer 2009, Summer 2010.

Management Development Program for <u>BMC Software</u>, presented a competitive analysis of BMC Software financial statements, Summer 2001.

<u>Coopers & Lybrand</u> Academy, taught "Advanced Accounting," Summer 1999, 1998, and 1997 (three weeks each).

Management Development Program: taught "Accounting and Financial Reporting in the Competitive Business Leadership Institute," June 1999, 1998, and 1997.

Management Development Program: the <u>Management Challenge</u>. Taught a session titled "The Role of Financial Reporting" to Austin area executives, summer 1996, 1995, 1994.

Management Development Program for the <u>Halliburton Corporation</u> (Mid-management II). Taught two modules on business combinations and financial statement analysis for midlevel executives, Austin, Texas 1990, 1991, 1992 and 1993.

Management Development Program for the <u>Halliburton Corporation</u> (Mid-management II). Taught three modules on financial and managerial accounting at Lakeway, Texas, and at Noordwijerhout, The Netherlands, 1990, 1991, and 1992.

Management Development Program for <u>First City, Texas</u> (Houston). Taught modules on mergers and acquisitions, foreign currency transactions and translation, pensions and leases. February, April, July 1990.

Management Development Program for Motorola, Inc. Taught financial accounting and financial statement analysis, September 1992.

Management Development Program for the <u>Management Institute</u>. Taught financial accounting to Engineers, Computer Professionals, and Scientists, Austin, October 1989.

Management Development Program for the <u>Continuum Corporation</u>. Taught a three-hour module titled "Financial Reporting and Decision Making," March 1988.

<u>Management Development Program</u>. Taught a six-hour module in a program titled "Accounting and Finance for Non-financial Managers," March 1990, February 1988, and September 1987.

Option II MBA Program. Taught introduction to financial accounting; August 1983; August 1982 and September 1981.

<u>Management Development Program.</u> Taught introduction to financial accounting in a special five-week evening program; Spring and Fall 1983.

Advanced Management Program. Taught a financial accounting session as part of a five-week advanced management program offered by the Graduate School of Business of The University of Texas at Austin; February 1982; February 1980.

<u>Mid-Level Management Program.</u> Taught introduction to financial accounting in program offered by the Graduate School of Business of The University of Texas at Austin; July 1985; October 1984; April 1984; October 1983; March 1982.

<u>Mid-Level Management Program</u> for Oil Field-Related Businesses. Taught financial reporting and oil and gas accounting in a two-week program offered by the Graduate School of Business of The University of Texas at Austin; July 1982; July 1981.

<u>Graduate Business Program for Attorneys.</u> Taught a financial accounting session as part of a one week program offered by the Graduate School of Business of The University of Texas at Austin; May 1981.

"Reserve Recognition Accounting." Conducted two-day seminars for Executive Enterprises, Inc., in Houston and Denver (with Edward B. Deakin). Participants were executives and accountants from oil and gas companies, banks and public accounting firms. Winter and Spring 1980.

International Business Machines (IBM). Conducted a one-week Corporate Financial Reporting course for IBM accountants at the company's accounting education facility in White Plains, N.Y., (with Daniel G. Short); April 1983, November 1981, April 1980 and June 1979.

<u>Texas Nursing Home Association.</u> Conducted one-day seminars in various cities in Texas for nursing home administrators on the use and interpretation of accounting information, 1979-80.

<u>Texas Nursing Home Association.</u> Taught training programs for future nursing home administrators, 1978-79.

# **Special Academic Programs:**

#### **Graduate Students:**

MBA PREP Program, "An Introduction to Financial Accounting," August 1987, 1986, 1985 and 1984.

### High School Students:

Honors Colloquium, "Business Combinations: The Urge to Merge," July 1988, 1987, 1986 and 1985 and August 1984.

LEAD Program, "An Introduction to Business and Accounting," July 1988, 1987, 1986, 1985 and 1984.

# Other Related Activities:

Authored a requested comment for the McCombs School Newsletter concerning the credit crisis of 2008 and financial reporting ramifications, October 2008.

Interviewed for Eric Rosenthal's article, "Update: DOBI 'Pump and Dump' Scam Heads to Bankruptcy," *Oncology Times*, July 10, 2007, pp. 34-35.

Interview: "Accounting Professor Reacts to Corporate Scandals," Associated Press Radio, National Public Radio and *USA Today* audio file, 2002.

Cited in newspaper article: "Sleuthing-Out the Bottom Line," *Austin American-Statesman*, March 31, 2002.

Cited in newspaper article: "UT Students Ponder Enron's Stain," *Austin American-Statesman*, February 27, 2002.

Pro bono consulting with the administration and business faculty of Grove City College (PA.) about the establishment of a five-year accounting program, 1995, 1994, 1993.

Pro bono consulting with Baylor University about the establishment of a five-year accounting program, October 1987.

Reviewed Manuscripts of Proposed Textbooks for these Companies:

Business Publications, Inc. Goodyear Publishing Company, Inc. MacMillan Publishing Company, Inc. Prentice-Hall, Inc. Richard D. Irwin, Inc.