MICHAEL H. GRANOF

Ernst & Young Distinguished Centennial Professor Of Accounting University Distinguished Teaching Professor The University of Texas at Austin

August 2018

Department Of Accounting College of Business Administration The University of Texas at Austin Austin, Texas 78712 (512) 471-4678 7310 Valburn Drive Austin, Texas 78731 (512) 338-9666

PERSONAL:

Married (Dena Granof); United States Citizen Children: Leah Geffen Joshua Granof

EDUCATION:

UNIVERSITY OF MICHIGAN GRADUATE SCHOOL OF BUSINESS ADMINISTRATION
Doctor of Philosophy Degree, April 1972
Paton Fellow, Beta Alpha Psi
Ernst & Ernst Dissertation Award

COLUMBIA UNIVERSITY GRADUATE SCHOOL OF BUSINESS Master of Business Administration Degree, June 1965 Concentration in Accounting Dean's List

HAMILTON COLLEGE Bachelor of Arts Degree, June 1963 Major in Economics Honors in Economics; Dean's List

MILITARY:

UNITED STATES COAST GUARD RESERVE Active duty, June 1965-March 1966 Electrician's Mate, 2nd Class Honorable discharge, June 1971

PROFESSIONAL POSITION:

COOPERS AND LYBRAND, NEW YORK, NEW YORK

Senior Accountant, April 1966-August 1968; Duties included participation in, and supervision of, audits of industrial corporations, financial institutions, church organizations, and trust funds.

ACADEMIC POSITIONS:

THE UNIVERSITY OF TEXAS AT AUSTIN

McCombs School of Business

Ernst & Young Distinguished Centennial Professor, September 1984-Chairman, Department of Accounting, July 1984-August 1988 Professor of Accounting, September 1981-September 1984 Associate Professor of Accounting, September 1976-September 1981 Assistant Professor of Accounting, January 1972-September 1976

Lyndon B. Johnson School of Public Affairs

Professor of Public Affairs, November 1999 -

UNIVERSITY OF CANTERBURY, CHRISTCHURCH, NEW ZEALAND Erskine Fellow, May-August 1983

UNIVERSITY OF TEL AVIV Visiting Professor, Summer 1981

HEBREW UNIVERSITY OF JERUSALEM Visiting Fulbright Professor, September 1978-July 1979

UNIVERSITY OF MICHIGAN GRADUATE SCHOOL OF BUSINESS ADMINISTRATION

Teaching Fellow in Accounting, 1969-1971

HELSINKI SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION Instructor in Executive MBA Program (1989-1999) and International MBA Program (1989)

HONORS:

American Institute of CPAs, 2017 AICPA Distinguished Achievement in Accounting Education Award

Government and Nonprofit Section of the American Accounting Association, Enduring Lifetime Contribution Award, 2010

University of Texas Graduate School established The Michael H. Granof Outstanding Graduate Student Award to recognize the outstanding achievements of a graduate student. One award of \$10,000 is given annually (2008)

<u>University of Texas Civitatis Award</u>, 2007 (Presented to faculty members who have demonstrated exemplary campus citizenship throughout a career of service at the university. It recognizes dedicated and meritorious service to the university above and beyond the regular expectations of teaching, research and writing.)

Association of Government Accountants Cornelius E. Tierney/Ernst & Young Research Award, 2005

Who's Who in America, 1986-

Commencement Speaker, University of Texas College of Business Administration, June 1999

MAJOR TEACHING AWARDS:

MBA Core Teaching Award, 2005, 2007

LBJ Faculty Teachings Awards, 2000, 2002, 2006, 2011

MBA Core Honor Roll 2000, 2002, 2003, 2004

Elected as member of The University of Texas Academy of Distinguished Teachers, 1997

College of Business Administration Foundation Award for Excellence in Education, 1996-1997

Outstanding Educator Award, Texas Society of Certified Public Accountants, 1997

Phi Kappa Phi Centennial Award for Excellence in Higher Education, 1997

Graduate Business Council Teaching Excellence Award (for outstanding core course professor), 1997

Outstanding Educator Award, Austin Chapter of the Texas Society of Certified Public Accountants, 1994

Jack G. Taylor Award for Excellence in Teaching in the College of Business Administration, 1992-1993

Joe D. Beasley Award for Teaching Excellence in the MBA Program, 1987-1988, 1997-1998, 2007-2008

PROFESSIONAL MEMBERSHIPS:

American Institute of Certified Public Accountants Texas Society of Certified Public Accountants American Accounting Association Association of Government Accountants Government Finance Officers Association

PROFESSIONAL APPOINTMENTS AND COMMITTEES:

Member, Governmental Accounting Standards Board, 2010 -

Member, Federal Accounting Standards Advisory Board, 2009 --

Member, Government Accounting Standards Board Advisory Task Forces Concepts Statement, "Elements of Financial Statements," 2005-2007 Standard on Intangible Assets, 2005-2007 Pensions, 2008 -

Member, U.S. Comptroller General's Advisory Council on Government Auditing Standards, 2005 - 2009

Member, U.S. Comptroller General's Educational Advisory Committee, member, 2001 -

Member, Association of Government Accountants, Financial Management Standards Board, 2007 - 2009

Member, Association of Government Accountants, The Academy for Government Accountability, Board of Trustees (Co-chair, Research Committee) (2006 – 2010)

Governmental Accounting Standards Advisory Council, 1984-1990 Chairman, Agenda Committee Member, Task Force Basis of Accounting

National Council on Governmental Accounting, 1982-1984 Member, Executive Committee, 1983-1984

American Accounting Association
Public Sector Section
Chairman, 1981-1982
Chairman-elect, 1980-1981
Secretary, 1979-1980
Chairman of Research Committee, 1976-1978
Member, Selection Committee for Notable Contributions to the Literature, 1989-1992
Member, Publications Committee, 1986-1989
Member, Council, 1981-1982

Member, Public Sector Financial Accounting and Reporting Committee, 1980-1981 Chairman, Subcommittee to Respond to FASB Exposure Draft, "Objectives of Financial

Reporting by Nonbusiness Organizations," 1980

Chairman, Auditing Section Committee to Respond to AICPA Exposure Draft, "Proposed

Content Specification Outlines for the Uniform Certified Public Accounting Examination," 1980

Member, Committee to Respond to FASB Research Report, "Financial Accounting in Nonbusiness Organizations," 1978

Council for International Exchange of Scholars

Member, Advisory Screening Committee for Fulbright Applicants in Business Management, 1979-1982

Texas Society of Certified Public Accountants

Chairman, Task Force on Professional Standards, 1995-1996

Member, Advisory Committee on Appointments, 1994-1995

Member, Professional Standards Steering Council, 1993-

Member, Government Accounting and Auditing Committee, 1992-1995, Chairman, 1992-1995

Member, Committee on Accounting Education, 1982-1985

Member, State Accounting and Auditing Procedures Coordinating Committee, 1980-1981

Chairman, Austin Chapter Committee on Accounting and Auditing, 1980-1981

American Institute of Certified Public Accountants

Member, Subcommittee on Relations with Educators and Students, 1984-1987 Member, Committee on Governmental Accounting and Auditing, 1988-1991

American Assembly of Collegiate Schools of Business

Member, Visitation Committee, 1986-1987

Federation of Schools of Accounting

Member, Brochure Committee, 1985-1986

Member, Long-Range Planning Committee, 1987-1988

Member, Curriculum Committee, 1988-1989

PUBLICATIONS:

Books

How to Cost Your Labor Contract (Arlington Virginia: BNA), 1973; Revised edition (with Jay Grenig and Moira J. Kelly), 2011

Core Concepts of Government and Not-for-Profit Accounting (New York: John Wiley), 2003 (with Penelope S. Wardlow), 2nd ed. 2011

Government and Not-for-Profit Accounting: Concepts and Practices (New York: John Wiley), 1998; Revised edition, 2001; 3rd edition, 2005; 4th edition, 2007; 5th edition, 2011; 6th edition, 2013 (5th and 6th editions with Saleha Khumawala); 7th ed. 2016 (with Saleha Khumawala, Daniel Smith and Thad Calebrese); Chinese editions, 1999, 2005, 2011

<u>Accounting for Managers and Investors</u> (Englewood Cliffs, N.J.: Prentice-Hall, Inc.), 1983; Revised edition, 1992 (with Philip Bell and Bruce Neumann)

<u>Financial Accounting: Principles and Issues</u> (Englewood Cliffs, N.J.: Prentice-Hall, Inc.) (with accompanying Student Guide and Solutions Manual), 1977; Revised editions, 1980, 1985; 1991 (with Philip Bell); Canadian edition (with Larry Rosen), 1980; Revised Canadian editions (with Philip Bell and Robert Maher), 1993,1996; Australian edition (with Geoffrey Mitchell), 1981

Monographs

<u>Accounting and Reporting: Issues for Research</u> (Chicago, IL: Alexander Grant and Co.), 1977.

<u>Chapters</u>

"Income Statement and Balance Sheet" (with Daniel Short) in <u>Handbook of Modern Accounting</u>, 3rd Edition (New York: McGraw-Hill), 1983.

"Local Government Audits" (with Albert Beerman) in <u>State Audit, Developments in Public Accountability</u>, (London: MacMillan), 1981.

Articles

- "A 10-K for the Taxpayer," Journal of Accountancy, October 2016, 47-53
- "A Misguided Pension Reform for Government," *Governing*, September 26, 2013.
- "IFRS: Will Values Trump Professional Ethics," <u>Compliance and Ethics Magazine</u>, Vol. 6 (April 2009), 20-22.
- "A Modest Proposal: Let's Report Tax Abatements" (with Shama Gamkhar), <u>Journal of Government Financial Management</u> Vol. 57 (Spring, 2008)
- "Research on Accounting Should Learn From the Past" (with Stephen A. Zeff), <u>The Chronicle of Higher Education</u>, March 21, 2008, A34
- "A New Model for Textbook Pricing," <u>The Chronicle of Higher Education</u>, November 26, 2004, B16
- "Activity-Based Costing and Capacity Issues in the Management of University Costs" (with David Platt and Igor Vaysman) Presented at the annual Meeting of the Management Accounting Section of the American Accounting Association. Mesa, Arizona, January 2000
- "Applying Activity-Based Costing in a Public University" (with David Platt and Igor Vaysman; A grant report published by the PricewaterhouseCoopers Endowment for the Business of Government, 1999)
- "Governmental Accounting and Reporting: A Data Warehousing Approach," <u>The Government Accountants Journal</u> Vol. 48 (Summer, 1999), 30-38. Winner, Association of Government Accountants 1998-1999 Author Award.
- "Let's Get Serious About Balanced Budgets" (with Martin Ives), <u>The Government Accountants Journal</u>, Vol. 45 (Fall, 1996), 24-29. Winner, Association of Government Accountants 1996-1997 Author Award.
- "Truth in Spending Needed for Budget to be Balanced," (with Joseph Dioguardi), <u>The Washington Times</u>, (Sunday, January 21, 1996).
- "A Delphi Study of Goals and Evaluation Criteria of State and Privately Owned Latin American Airlines" (with W.W. Cooper and Amarndo Gallegos), <u>Socio-Economic Planning Sciences</u>, Vol. 29 (December, 1995), 273-285
- "Depreciation and Capital Investment Decisions: Experimental Evidence in a Governmental Setting" (with Steven J. Kachelmeier), <u>Journal of Accounting and Public Policy</u>, Vol. 12 (Winter 1993), 291-333.

- "Privatization: The Road to Federal Regulation of Auditing," <u>Accounting Horizons</u>, Vol. 6 (December 1992), 76-85.
- "A Focus on Government Budgets" (with Alan Mayper), <u>The CPA Journal</u>, Vol. LXI (July 1991), 28-33.
- "An Analysis of Municipal Budget Variances," (with Alan Mayper and Gary Giroux), Accounting, Auditing and Accountability Journal), Vol. 4 (No. 1, 1991), 29-50.
- "Internal Service Funds are Beyond Salvation" (with D. Falk), <u>Accounting Horizons</u>, Vol. 4 (June, 1990), 58-65.
- "GASB's Precarious Start and Challenging Future," <u>CPA 85</u>, (Texas Society of Certified Public Accountants), August/September, 1985, 20-24.
- "A Fundamental Flaw of Debt Limitations for State and Local Governments," <u>Journal of Accounting and Public Policy</u>, Vol. 3 (Winter, 1984), 293-310.
- "Tax Exempt Leasing, A Framework for Analysis," <u>Public Administration Review</u>, Vol. 44, (May-June, 1984), 232-240.
- "Why Do Companies Reject LIFO," (with D. Short) <u>Journal of Auditing and Finance</u>, Vol. 7, (Summer, 1984), 323-333.
- "For Some Companies, FIFO Accounting Makes Sense," <u>Wall Street Journal</u> (Manager's Journal), August 30, 1982.
- "Financial Forecasting in Municipalities: How Accurate," <u>Government Accountants Journal</u>, Vol. XXVI (Winter, 1977-78), 18-25. (Winner of Association of Government Accountants Publication Award, June, 1978); reprinted in Rabin, Hildreth and Miller, <u>Budget Management</u>, (Athens, GA: Institute of Georgia Government).
- "Regression Analysis as a Means of Determining Audit Sample Size: A Reply" (with E. Deakin) <u>The Accounting Review</u>, Vol. LI (April, 1976), 402-407.
- "Directing Audit Effort Using Regression Analysis," (with E. Deakin) <u>The CPA Journal</u>, Vol. XLVI (Feb., 1976), 402-407.
- <u>Chartered Accountant in Australia.</u> Served (with C.H. Smith) as "American Correspondent," 1974-76. Each month we contributed an article on important developments in accounting in the United States.
- "Zero-Based Budgeting: Modest Proposal for Reform," (with D. Kinzel) <u>Federal Accountant</u>, Vol. XLIX (Oct., 1974), 50-56.

- "Accounting and the Evaluation of Social Programs: A Critical Comment," (with C.H. Smith) Accounting Review, Vol. XLIX (Oct., 1973), 822-825.
- "Regression Analysis as a Means of Determining Audit Sample Size," (with E. Deakin), Accounting Review, Vol. XLIX (Oct., 1973), 764-771.
- "A Linear Programming Approach to the Resolution of Conflicts Between Labor and Management Over Wage and Benefit Increases," <u>Proceedings of Annual Meeting of American Institute for Decision Sciences</u> (Oct. 30, 1973).
- "Educational Objectives for an Accounting Program," (with E. Deakin and C.H. Smith), Accounting Review, Vol. XLIX (July, 1974) 584-589.
- "Operational Auditing Standards of Government Services," <u>The CPA Journal</u>, Vol XLIII (Dec., 1973), 1079-85. Reprinted in R.J. Vargo, <u>Readings in Governmental and Nonprofit Accounting</u> (Belmont, CA: Wadsworth), 1977.
- "Accounting for Retail Land Sales Under the New Accounting Guide," (with E. Deakin), The CPA Journal, Vol. XLIII (Nov. 1973), 969-976.
- "And Now the F.A.S.B. and C.A.S.B.," (with C.H. Smith), <u>The Chartered Accountant in</u> Australia, Vol. 44 (Dec., 1973) 28-31.
- "Audit Planning Conferences--Aids to Effective Audits," <u>Journal of Accountancy</u>, Vol. 136 (Nov., 1973), 92-93. Reprinted in <u>Operating a Successful Accounting Practice</u>, (New York, NY: American Institute of Certified Public Accountants, 1979).
- "Financial Evaluation of Labor Contracts," <u>Management Accounting</u>, Vol. LV (July, 1973), 38-42 ff.
- "Wage Controls: Their Implications for Accountants," <u>Federal Accountant</u>, Vol. XXIII (June, 1973) 60-68.
- "Conference Telephone Calls, A Means to Bridge the Academic-Real World Gap," <u>Accounting Review</u>, Vol. XLVII (July, 1973), 612-614
- "Recent Legal Developments in the United States," <u>The Chartered Accountant in Australia</u>, Vol. 43 (April, 1973), 6-10. Reprinted in T.J. Burns and H.S. Hendrickson, <u>The Accounting Sampler</u>, 3rd ed. (New York, NY: McGraw-Hill, 1976).

Book Reviews

Gerhard G. Mueller: Father of International Accounting Education, Dale L. Flesher, Accounting Review, 86 (September 2011), 1838-1841.

- <u>Building Public Trust, the Future of Corporate Reporting,</u> Samuel A. DiPiazza Jr. and Robert G. Eccles, <u>The International Journal of Accounting</u>, 38 (Autumn 2003), 391-394.
- <u>The Debate on Inflation Accounting</u>, D. Tweedie and G. Whittington, <u>The Accounting Review</u>, LXIII (July 1988), 547-549.
- <u>Inflation Accounting: An Introduction to the Debate</u>, G. Whittington; <u>The Accounting</u> Review, LIX (January 1984), 156-157.

SELECTED INVITED PAPERS AND PRESENTATIONS:

- McCombs Webinar Presentation, "Crisis in Retirement: Are Again Workers Heading for A Fiscal Cliff," April 6, 2015
- Texas Enterprise Presentation, "Living Rich, Retiring Poor," March 26, 2014
- "Government Accounting, Back to the Future," George R. Husband Distinguished Lecture, Wayne State University, (November 2013)
- "Can there be Government Accounting without Accountability?," Emanuel Saxe Distinguished Lecture, Baruch College, October 2011.
- "Beyond Sarbanes Oxley," University of Puerto Rico (San Juan and Mayaguez, December 2004)
- "After the Fall: Has Anything Really Changed Since Enron & World Com?" Internal Auditors Association (Orlando, Fl., August 2004)
- "Enron Anderson and Beyond," Hamilton College (December 2002)
- "Enron et al," Centre Français sur les Etats-Unis de l'Institute Français des Relations Internationales (Paris, May 2003)
- "Knowledge Management in Government," Biennial Forum of Governmental Auditors (New Orleans, Louisiana, May 16, 2000)
- "Data Warehouses Reporting for the 21st Century"

 International Consortium on Government Financial Management Annual
 Conference on New Developments in Government Financial Management
 (Miami Florida, March 28, 2000)
- Southeast Regional Governmental Accounting and Auditing Conference (Savannah Georgia; Sponsored by the University of Georgia, October 30, 2000)

- Institute of Internal Auditors and Association of Government Accountants State and Local Government Conference (Austin Texas, October 31, 2000)
- "Teaching <u>and</u> Research," Southwest Doctoral Consortium, (San Antonio Texas, March 25, 2000)
- "Atica Prison and Other Escapes from Fiscal Reality," Address before the plenary session of the Governmental Accounting and Auditing Conference, Michigan Association of Certified Public Accountants, Lansing, Michigan, May, 1992.
- "Depreciation as a Decision Aid: An Experiment on Capital Investment Decisions in Governmental Organizations." (with Steven Kachelmeier). Annual meeting of the American Accounting Association, Nashville, TN, August, 1991.
- "A Delphi Study of Goal Structures in State-Owned Enterprises" (with W.W. Cooper and A. Gallegos), Annual meeting of the American Accounting Association, Toronto, Canada, August 1990.
- "The GASB: Accounting's Evolutionary War Heroes," Address before the plenary session of the Governmental Accounting and Auditing Conference, Michigan Association of Certified Public Accountants, Lansing, Michigan, April, 1988.
- "Developments in Public Sector Accounting in the United States," Department of Accountancy, Victoria University, Wellington, New Zealand, July, 1983.
- "Inflation Accounting," Department of Accounting Colloquium, Monterrey Institute of Technology, Monterrey, Mexico, March, 1982.
- "The Timing of Wage Increases and a Model for Analyzing Collective Bargaining," Doctoral Colloquium, School of Accountancy, University of Southern California, April, 1980; Eastern Economic Association, Montreal, May, 1980.
- "Nonprofit Reporting," Southwest Regional Meeting of the American Accounting Association, San Antonio, TX, March, 1980.
- "Accounting Standards for Nonprofit Organizations," Department of Economics, University of Haifa (Israel), January, 1979.
- "Municipal Accounting Research: Some Observations," Southwest Regional Meeting of the American Accounting Association, New Orleans, LA, March, 1977.
- "LIFO: Implications for the Auditor," Annual Meeting of the American Accounting Association, Tucson, AZ, August, 1975.

- "A Linear Programming Approach to the Resolution of Conflicts Between Labor and Management Over Wage and Benefit Increases," Annual Meeting of the American Institute of Decision Sciences, Atlanta, GA, October, 1974.
- "Educational Objectives for an Accounting Program," (with E. Deakin and C.H. Smith), Southwest Regional Meeting of American Accounting Association, Dallas, TX., March, 1974.
- "Regression Analysis as a Means of Determining Audit Sample Size," (with E. Deakin), Northeast Regional Meeting of American Accounting Association, Philadelphia, PA, April, 1974.
- "How to Cost Your Labor Contract," Association of Labor Mediation Agencies Annual Conference, Des Moines, IA., July, 1974, and National Foundry Association Conference on Collective Bargaining, January, 1976.

FELLOWSHIPS AND RESEARCH AWARDS:

Fulbright-Hays and The University of Texas Research Institute awards to lecture and conduct research at the Hebrew University of Jerusalem, September, 1978 to July, 1979.

University of Texas Research Institute and Touche Ross Foundation awards to conduct research on municipal leasing, January to May, 1984.

EDITORIAL REVIEW BOARDS:

Journal of Governmental and Nonprofit Accounting, 2015 --

<u>Journal of Accounting and Public Policy</u>; (Co-editor of special edition directed toward government and not-for-profit accounting, 2007 - 2010)

Auditing: A Journal of Practice & Theory

Advances in Accounting

The Government Accountants Journal

EDITORIAL POSITION

Co-editor (author), <u>Government Accounting and Auditing</u>, a newsletter published by Warren, Gorham & Lamont, Inc. (Boston, MA), 1990-1997

SELECTED UNIVERSITY COMMITTEES AND ADMINISTRATIVE ASSIGNMENTS:

Member, Dean Search Committee, LBJ School of Public Affairs, 2015 Chair, RGK Center Director Search Committee, LBJ School of Public Affairs, 2012-2013 Member, Dean Search Committee, LBJ School of Public Affairs, 2009-2010 Chair, Dean Search Committee, McCombs School of Business, 2007-2008 Member, University of Texas System Audit Committee (appointed by Chancellor) 2006 – 2012

Member, Audit Committee, University Care Plus (Practice Plan of University of Texas Health Care Center Medical School) (2002 - 2006)

Committee of Counsel on Academic Freedom and Responsibility, 2004-Chair, 2005 - 2006

Faculty Senate/University Council, 1994-1999, 2001-2004, 2006-

Chair, 2002-2003

Executive Committee, 2001-2004, 2007-2008

Budget Advisory Committee, 2008 -

University of Texas representative to Coalition on Intercollegiate Athletics (Member Steering Committee, Member of steering committee), 2002 -

Men's Athletic Council, 2000 - 2003

Faculty Advisory Committee on Budgets, 1996-1998

Chairman, 1997-1998, 2008-

University Co-op Board of Directors, 1997-

Chair, 2001-2013

University of Texas System Advisory Council, 2002 - 2004

Executive Committee, 2003 - 2004

Provost's Advisory Committee, 1998 - 1999

Committee on Committees, 1997-1999

Faculty Welfare Committee, 1997-1998

Special Committee to Review Role of Athletics, 1998 –1999

University Calendar Committee, 1994-1998

Chairman, 1995 - 1998

College of Business Administration Dean's Evaluation Committee, 1992.

Department of Accounting Executive Committee, 1990-1994

University Graduate Fellowship Selection Committee, 1992-1994

University Graduate Assembly, 1985-1989

Chairman, Department of Accounting, July 1984-August-1988

Graduate School of Business MBA Committee, 1982-1984

Accounting Faculty Policy and Advisory Committee (elected committee) 1973-1974, 1976-1977, 1977-1978, 1982-1983, 1983-1988

Board of Operating Trustees, Texas Student Public Publications

Member, 1974-75

President, 1976-76

Director of MPA (Master of Professional Accounting) Program, 1979-81

Op-ed Pieces in Newspapers

- "P3s Won't Fix Funding Gap that Ails U.S. Infrastructure Needs (with Martin Luby) Houston Chronicle, July 11, 2017. Also in <u>Austin American Statesman</u> and <u>Fortune</u> (on line)
- "Interest on the U.S. Debt is Economy-Killer, 2016 Annual Financial Report Shows," <u>Fort Worth Star-Telegram</u>, January 23, 2017; Also in <u>Austin American Statesman</u>, January 27, 2017, and Houston Chronicle, January 29, 2017
- "It Might be Too Late for the Dallas Police and Fire Pension System, But Here are 4 Things Other Pensions Should Do, <u>Dallas Morning News</u>, January 11, 2017
- "Commentary: Tax expenditures an example of what's wrong with tax code," Philadelphia Inquirer, October 10, 2016
- "At Age 75, Social Security Isn't Ready for Retirement Yet," January 27, 2015, <u>Austin American Statesman</u>; Reprinted in <u>Fort Worth Star Telegram</u> and a few other papers.
- "Soup-Kitchen Accounting (with James Deitrick), New York Times, February 18, 2009
- "Stupid Budget Tricks," New York Times, August 8, 2008
- "Course Requirement: Extortion," <u>New York Times</u>, August 12, 2007 (Reprinted in *The Norton Field Guide to Writing with Readings and Handbook*)
- "Texans should call legislators to account for rule change," <u>Austin American Statesman</u>, March 13, 2007
- "Stop figuring out the math and decide from the heart," <u>Dallas Morning News</u>, February 6, 2005
- "Accounting Holds Sports Accountable," NCAA News, November 22, 2004
- "Sitting Out the Scandals" New York Times, April 5, 2004
- "Fiscal Shell Games, Government-Style" <u>Los Angeles Times</u>, August 18, 2002 (with Stephen Zeff)
- "Generally Accepted Accounting Abuses," <u>New York Times</u>, June 28, 2002 (with <u>Stephen Zeff)</u>
- "Open the Andersen archives to find way out of today's mess," <u>Houston Chronicle</u>, April 6, 2002 (with Stephen Zeff)
- "Unaccountable in Washington," <u>New York Times</u>, January 23, 2002 (with Stephen <u>Zeff)</u>

SELECTED MEDIA APPEARANCES

KHOU (Houston), Interviewed on Houston's pension problems, November 25, 2008 Focus of editorial regarding textbooks, "Prof's plan could cut textbook costs" Austin American Statesman, August 16, 2007

CNBC (Squawk Box), January 28, 2002

MSNBC (Closing Bell with Maria Bartiromo)

NPR (Marketplace), March 26, 2002

CNNfn, July 1, 2002

Swiss Public Radio, July 6, 2002

NPR (local Austin) August 27, 2002

CNNfn (Moneyline), January 21, 2003

Numerous appearances on "Talk Radio" and TV news programs in Austin, Houston, Dallas and Los Angeles on subjects such financing of athletics, federal accounting and various issues of corporate accounting.

Extensive quotes in Le Monde (May 22, 2002) and an Associated Press story of August 21, 2002) plus numerous other quotes in the Houston Chronicle, the Toronto Globe and Mail, Reuters News Service, Associate Press and Bloomberg New Service.

Interviews in Alcalde (the magazine of the Texas Exes Association -

November/December 2002) and the Texas Business Weekly (the newspaper of the MBA students)

OTHER ACTIVITIES:

Testified before Texas Senate Affairs Committee regarding textbook prices, March 2008 Testified before Texas House Committee regarding GASB Statement No. 45 (regarding other post-employment benefits), March 2007

Member, Philosophical Society of Texas (elected, 2006)

Member, Austin Town and Gown Association (elected, 2006)

Management Education: Numerous presentations and workshops each year on financial management, governmental accounting and auditing to professional and academic groups. Ongoing workshop leader in management development programs of LBJ School of Public Affairs, City of Austin, and State of Texas, Fitch Rating Services, and several other organizations. Frequent lecturer at meetings of Texas Society of CPAs.

Panelist, Fiscal Wake-up Tour (LBJ School; Sponsored by the Concord Coalition; other panelists included the U.S. Comptroller General and representatives from the Brookings Institute and the Heritage Foundation.

Advisory Committee, Austin Asset Management Co., 2003-

University of Texas Hillel Foundation, Treasurer, 1996-2004

Austin Area Urban League Board of Directors, 1990-1996

Treasurer, 1992-1996

Board Chair's Award, 1996

Coordinator of Conference: Municipal Accounting and Reporting: Issues the Future, conducted by The University of Texas and Municipal Finance Officer's Association, November, 1977.

Prepared (with J.C. Robertson) readings book, <u>Readings in Independent Auditing and Professional Responsibility</u>, to be used for students in Auditing courses. Book was privately printed by General Learning Press, 1973.

Employed by U.S. General Accounting Office, Washington, DC to study operational auditing in the public sector, July-August, 1972.