

December 2018

VITA

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**Education** Ph.D.: 1983: University of Illinois at Urbana-Champaign  
Major: Accountancy Minor: Finance  
M.A.S.: 1976: University of Illinois at Urbana-Champaign  
Major: Accountancy  
B.A.: 1974: Northern Illinois University  
Major: Economics

**University Experience**

1998-present: KPMG Professor of Accountancy, University of Notre Dame  
1998–2007: Chairman, Department of Accountancy, University of Notre Dame  
1996–1998: Chairman, Department of Accounting, Florida State University  
1992–1998: Deloitte & Touche Professor of Accounting, Florida State University  
1986–1991: Associate Professor, Florida State University  
1982–1986: Assistant Professor, Florida State University  
1993: Visiting Professor, University of Hawaii, summer session  
1988, 1990: Visiting Professor, Northeastern University, summer sessions  
1978–1982: Teaching Assistant, University of Illinois  
1976–1978: Assistant Professor, College of the Virgin Islands  
1974–1976: Teaching Assistant, University of Illinois

**Teaching Interests and Experience**

Current teaching: Financial Reporting Courses including Mergers & Acquisitions, Measurement and Disclosure I, and Evaluating Financial Performance.

Past teaching: Notre Dame Executive MBA Chicago Program, Doctoral Seminar in Capital Markets Accounting Research, Intermediate Accounting, Accounting Principles

**Other Experience**

- 1977: Staff auditor for Brammer, Chasen and O’Connell, CPA’s, St. Thomas, USVI
- 1980: Auditor with Vernon K. Zimmerman, CPA

**Awards**

- 2013: Outstanding Professor Award for MS in Accountancy program, University of Notre Dame
- 2007: Joseph A. Silvos Faculty Merit Award from the Federation of Schools of Accountancy
- 2006: Outstanding Professor Award for MS in Accountancy program, University of Notre Dame
- 1995: University Teaching Incentive Program Award, Florida State University
- 1990: Beta Alpha Psi, “Accounting Professor of the Year,” Florida State University
- 1988: University Teaching Award, Florida State University
- 1985: Beta Alpha Psi, “Accounting Professor of the Year,” Florida State University
- 1981: Campus Award for Excellence in Undergraduate Teaching, University of Illinois.

**Professional**

- Illinois Certified Public Accountant Certificate (inactive)
- Member of the American Accounting Association including the Financial Accounting and Reporting Section, Accounting Programs Leadership Group, and the Teaching, Learning, and Curriculum Section

**Invited Research Presentations**

- |                           |                                     |
|---------------------------|-------------------------------------|
| University of Florida     | CUNY Baruch College                 |
| University of Waterloo    | Northwestern University             |
| University of Notre Dame  | Indiana University                  |
| University of Oklahoma    | University of Colorado              |
| University of Illinois    | University of North Carolina        |
| Michigan State University | University of Virginia              |
| Florida State University  | <i>JAAF</i> Conference—Montvale, NJ |

**Publications: Refereed Journal Articles**

Using Rubrics to Assess Accounting Learning Goal Achievement, with Jennifer Stevens. *Issues in Accounting Education*, Volume 31, No. 1 (2016): 17-28.

Asset Sales or Loans: The Case of Lehman Brothers' Repo 105s, with C.S. Liu. *Accounting Educators' Journal*, Volume 21 (2011): 79-88.

Integrative Case in Advanced Accounting, with H. Nurnberg. *Issues in Accounting Education*, (May 2010): 323-329.

Audit Tenure and Earnings Surprise Management, with J. Ho and C.S. Liu. *Review of Accounting and Finance*, Volume 9 Number 2, 2010.

Analysts' Forecast Revisions and Firms' Research and Development Expenses, with J. Ho and C.S. Liu. *Review of Quantitative Finance and Accounting*, 28, April (2nd Quarter/Spring 2007): 307-326.

Accounting Conservatism and the Valuation of Accounting Numbers: Evidence on the Feltham-Ohlson (1996) Model, with A. Ahmed and R. Morton. *Journal of Accounting, Auditing, and Finance*, (Summer 2000): 271-292.

Implications of Investment Opportunities for the Pricing of Earnings, with J. Jones and R. Morton. *Review of Quantitative Finance and Accounting*, (July 2000): 21-35.

The Value-Relevance of SFAS No. 95 Cash Flows from Operations as Assessed by Security Returns, with C.S. Cheng and C.S. Liu. *Accounting Horizons* (September 1997): 1-15.

Accounting Accruals and the Information Content of Earnings and Cash Flows from Operations, with C.S. Cheng and C.S. Liu. *Advances in Accounting* (1997): 101-124.

Earnings Permanence and the Incremental Information Content of Cash Flows from Operations, with C. S. Cheng and C.S. Liu. *Journal of Accounting Research* (Spring 1996): 173-181.

The Nature of the Market's Response to Voluntary Changes in Accounting for Foreign Operations, with S. Pourciau. *Journal of Accounting, Auditing, and Finance* (Winter 1995): 51-70.

Accounting Method Choice and IPO Valuation, with J. Neill and S. Pourciau. *Accounting Horizons*, (September 1995): 68-80.

An Investigation of the Determinants of Accounting Method Choice Among Initial Public Offering Firms, with J. Neill and S. Pourciau. *Advances in Accounting* (1995): 111-130.

Time-Series Properties and Predictive Ability of Funds Flow Variables, with K. Lorek and L. Willinger. *The Accounting Review* (January 1993): 151-163.

The Usefulness of Cash Flow Data: A Review and Synthesis, with J. Neill, P. Bahnson, and M. Bradbury. *Journal of Accounting Literature* (Volume 10, 1991): 117-149.

An Assessment of the Liability Classification of Non-Current Deferred Taxes, with J. Lukawitz and R. Manes. *Advances in Accounting* (Vol. 8, 1990): 78-95.

**Publications: Refereed Journal Articles—continued**

Firm-Specific Responsiveness to Input Price Changes and the Incremental Information Content of Current Cost Income, with W. Hopwood. *The Accounting Review* (April 1989): 313-328.

Incremental Information Content of Earnings and Non-Earnings Based Financial Ratios, with W. Hopwood. *Contemporary Accounting Research* (Fall 1988): 318-342.

Microcomputer Spreadsheet Software as an Educational Tool for Pension Analyses, with J. Hassell and M. Kennelley. *The Accounting Educators' Journal* (Spring 1988): 29-41.

Microcomputer Sensitivity Analyses for Business Combinations, *Journal of Accounting Education* (Fall 1987): 297-306.

Alternative Cash Flow Measures and Risk-Adjusted Returns, with M. Kennelley. *Journal of Accounting, Auditing, and Finance* (October 1986): 278-287.

Relating Financial Leverage to Annual Report Ratios, with R. Manes. *Issues in Accounting Education* (Fall 1986): 261-267.

The Information Content of Current Cost Income Relative to Dividends and Historical Cost Income, *Journal of Accounting Research* (Fall 1984): 647-656.

Testing for Incremental Information Content in the Presence of Collinearity, with A. Christie, M. Kennelley, and J. King. *Journal of Accounting and Economics* (December 1984): 205-217.

**Other Publications**

*Advanced Accounting*, 5<sup>th</sup> through 13<sup>th</sup> editions, with Hoyle and Douppnik, McGraw-Hill, 1997-2018.

Discussant's Comments on 'Firm Size and the Predictive Ability of Financial Statement Analysis', *Earnings Quality* (University of Oklahoma Press 1992): 98-102.

Discussant's Remarks on 'Capital Markets Research in the 1980s: A Critical Review', *The State of Accounting Research As We Enter the 1990's*. (University of Illinois 1989): 121-125.

Book and Tax Depreciation, with W. Jordan, *Computer Integration into the Accounting Curriculum*, American Accounting Association Accounting Education Series (Volume No. 8, 1988): 37-43.

**Editorial Board Service**

Associate Editor, *The Accounting Educators' Journal*, 2006-2016.

Associate Editor, *Advances in Accounting*, 1994-2000.

Reviewer and Discussant for American Accounting Association Annual Meetings.

Editorial Board *Accounting Educators' Journal*, 1988-1991.

Ad Hoc Reviewer for *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, *Accounting Horizons*, *Financial Management*, *Review of Quantitative Finance and Accounting*, and *Journal of Accounting Education*.

**Association for the Advancement of Collegiate Schools of Business (AACSB) Service**

AACSB Accreditation Visiting Team

- Vice-Chair, Arizona State University, spring 2014
- Vice-Chair, Villanova University, spring 2012
- Vice-Chair, Loyola University Maryland, spring 2011
- Vice-Chair, University of Richmond, fall 2007
- Vice-Chair, Santa Clara University, spring 2006
- Vice-Chair, Lehigh University, spring 2005
- Vice-Chair, John Carroll University, fall 2003
- Vice-Chair, James Madison University, fall 2001
  
- Team member, Penn State University, fall 2004
- Team member, Loyola University Chicago, spring 2001

AACSB Committee Membership

- Accreditation Quality Committee 2003-05, 2008-2011
- Accounting Accreditation Committee 2002-2003, 2005-2007

**Service - National**

Chair, American Accounting Association (AAA) Wildman Award Committee 2011-2012

AAA Nominating Committee (for president, various vice-presidents, and other officers) 2009-10

Chair, AAA Annual Meeting Program 2008-09

Treasurer, Federation of Schools of Accountancy (FSA) 2004-06

President, AAA's Accounting Program Leadership Group (APLG) 2003-04

AAA Annual Meeting Program Advisory Committee, 2002-03

AAA Financial Accounting & Reporting Best Dissertation Award Committee, 2002

Board of Directors, Federation of Schools of Accountancy 2001-2004

Board of Governors, Accounting Programs Leadership Group, 2000-2004

Annual Meeting Program Committee, Federation of Schools of Accountancy, 2000

Executive Committee (Secretary/Treasurer) Financial Accounting and Reporting Section, American Accounting Association 1997-1999.

AAA J. R. Wildman Medal Award Committee, 1991-1992.

AAA Program Committee for 1991 Annual Meeting.

AAA Southeast Doctoral Consortium Program Committee, 1991-1993, (Chair, 1992 meeting).

**Service - Dissertations**

*Chair - Dissertation Committees Florida State University*

Jefferson Jones, Ph.D, Accounting  
Mark Dawkins, Ph.D., Accounting  
Edward Conrad, Ph.D., Accounting  
Cindy Eakin, Ph.D., Accounting  
Ena Rose-Green, Ph.D., Accounting  
Terry Grant, Ph.D., Accounting

*Member - Dissertation Committees Florida State University*

J. William King, Ph.D., Accounting  
Carl Pacini, Ph.D., Accounting  
Kristine Beck, Ph.D., Finance  
Robert Rambo, Ph.D., Accounting  
Sarah Dunn, Ph.D., Accounting  
Don Pagach, Ph.D., Accounting  
Bruce Branson, Ph.D., Accounting  
Steven Huffman, Ph.D., Finance  
Melody Wohlgemuth, Ph.D., Finance  
James Lukawitz, Ph.D., Accounting  
Ronald J. Woan, Ph.D., Accounting