

JAMES J. BENJAMIN
Deloitte Foundation Leadership Professor

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Education and Professional Certification

B. S.	University of Maryland (College Park, MD)
M.B.A., D.B.A.	Indiana University (Bloomington, IN)
Certified Public Accountant	Maryland 1968; Texas 1979

Experience

Professor and Head, Department of Accounting, Texas A&M University, College Station, TX, 1982 to present (42 full-time faculty; approximately 30,000 SCH/per year; department budget of approximately \$6 million).

Associate Professor, Drexel University, Philadelphia, PA, 1977-1978.

Associate Professor of Accounting, Texas A&M University, College Station, TX, 1974-1977.

Assistant Professor, Virginia Polytechnic Institute and State University, Blacksburg, VA, 1972-1974.

Consultant, Maryland Research and Consulting Associates, College Park, MD, 1967-1968.

Memberships

American Accounting Association

American Institute of Certified Public Accountants

Texas Society of CPAs (Brazos Valley Chapter)

Beta Alpha Psi

Beta Gamma Sigma

Honors and Awards

Outstanding Service Award, Accounting Program Leadership Group, 2011

Joseph Silviso/Federation of Schools of Accountancy Faculty Merit Award, 2009

Wells Fargo Honors Faculty Mentor Award, TAMU Honors Student Council, 2006

Certificate of Appreciation, Texas A&M Student Senate, November 2006

Fish Camp Namesake, Texas A&M University, 2005

Association of Former Students Distinguished Award – Administration, Texas A&M University, 2004

Outstanding Professor, Collegiate Panhellenic Council, Texas A&M University, 2004

Diversity Award, Office of the Provost, Texas A&M University, 2003

Outstanding Accounting Educator Award, Texas Society of Certified Public Accountants, 1999

Outstanding Professor of the Year, College of Business Honors Association, Texas A&M University, 1998

Outstanding Alumnus Award, Delta Iota Chapter, Beta Alpha Psi, Texas A&M University, 1994

Service Award, College of Business, Texas A&M, 1980

Research Award, College of Business, Texas A&M, 1976

Second Highest Score in State on CPA Exam (Maryland, November, 1968)

Graduate Faculty Research Fellow - Texas A&M University

Certificate of Merit (National Association of Accountants)

Committee and Administrative Assignments

American Assembly of Collegiate Schools of Business

- Advocacy Committee (2009 -)
- Accreditation Quality Committee (2005-08)
- Standards Committee (1988-91) - Vice Chair (1990-91)
- Accounting Accreditation Committee (1986-88)
- Accounting Accreditation Team Member (1988-Present) recent reviews include Wisconsin-Madison (2008), Ohio State (2009), Clemson (2010), Miami University (Ohio) (2011)

American Accounting Association

- APLG/AAA Advocacy Committee (2009-10)
- Minority Faculty Development Committee (1993-94)
- Trueblood Seminars Committee (1984-1985) - Chairman (1985-86)

Accounting Programs Leadership Group (AAA)

- Vice President – Academic Standards (2009 -)
- Vice President – Accreditation (1987-88)
- Annual Program Committee (1986-87)
- Vice President's Committee (1985-86)
- Administrators of Accounting Programs Data Base Committee (1983-1984)

Texas Society of CPAs

- Legislative Liaison, Brazos Valley Chapter (2005-06)
- Blue Ribbon Committee on Entrants to the Profession (2000) - Trustee, Accounting Education Foundation (1999-04)
- Accounting Education Council Steering Committee (1994-95)
- Accounting Education Future Issues Committee (1993)
- Faculty Liaisons Committee (1990-92)
- Advisory Committee on 150-Hour Regulations (1990-92)

Federation of Schools of Accountancy

- President (2004-05)
- Chair, Awards Committee (2005)
- Chair, Nominating Committee (2005)
- Accreditation Committee (2000)
- Director (1993-95; 2003-06)

Accounting Practice

- Member, KPMG Educator Advisory Committee (2008 -)
- Chair, AICPA Distinguished Achievement in Accounting Education Award Task Force (2009-10)

College and University

- University Honors Program Advisory Committee (2007-08)
- University Honors Program Council (1990-96)
- University Honors Curriculum Committee (1990-96)
- College Honors Program Committee (1989-Present)

- Director, Business Honors Program (1989-1994)
- Executive Committee (1982-present)
- Coordinator, Ph.D. Programs (1981)
- Ph.D. Graduate Instruction Committee (1974-77, 1978-82, 1986-88)
- Research Committee (1975-77, 1978-79)

Department

- Department Head (1982-Present)
- Assistant Department Head (1975-77, 1978-80)
- Faculty Vice-President, Beta Alpha Psi (1980-82)
- Coordinator - Ph.D. Program (1978-81, 1986-88)

Ph.D. Committees Chaired

- Jeanne David (completed - 1988)
- Daniel Verreault (completed - 1983)
- John Hamer (completed - 1983)
- Anthony Curatola (completed - 1982)
- Katjap Abdoelkadir (completed - 1982)

Publications

Professional Journals:

"The Canadian Accountant and Changes in Financial Reporting" (with Robert H. Strawser), Certified General Accountant, Vol. VII, No. 3 (May-June 1973).

"The Accuracy of the Period-End Method for Computing the Current Cost of Materials Used," Abacus, Vol. 9, No. 1 (June 1973).

"The Disclosure of Forecast Information" (with Robert H. Strawser), The Ohio CPA, Vol. XXXII, No. 3 (Summer 1973).

"The Effects of Using Current Costs in the Measurement of Business Income," Accounting and Business Research, Vol. DI No. 11 (Summer 1973).

"Should Forecasts be Included in Financial Statements" (with Robert H. Strawser), The Magazine of Bank Administration, Vol. XLIX, No. 8 (August 1973).

"A Profit Planning Project in the Management Accounting Course" (with Donald Ricketts), The Accounting Review, Vol. XLVII, No. 4 (October 1973).

"The Independent Accountant and Disclosure of Projections" (with Charles Smith and Robert H. Strawser), Chartered Accountant in Australia, Vol. 44, No. 5 (November 1973).

"Financial Reporting: Current and Future" (with Robert H. Strawser), Cost and Management, Vol. 47, No. 6 (November-December 1973).

"Forecasting: Full Disclosure" (with Robert H. Strawser), The Florida CPA, Vol. 13, No. 2 (January 1974).

"Perceptions of Journal Quality" (with Vincent Brenner), The Accounting Review, Vol. XLIX, No. 2 (April 1974).

"Disclosure of Projections of Future Performance" (with Robert H. Strawser), Journal of Business, Seton-Hall, Vol. 12, No. 12 (May 1974).

"Disclosure of Information by Public Accounting Firms: The Reactions of Canadian Accountants" (with Vince Brenner and Robert Strawser), Canadian Charter Accountant, Vol. 104, No. 6 (June 1974).

"Public Disclosure for CPA Firms" (with Vincent Brenner), Financial Executive, Vol. XLIII, No. 8 (August 1975).

"Annual Reports for Public Accounting Firms" (with Vincent Brenner), The Ohio CPA, Vol. XXXIII, No. 4 (Autumn 1974).

"Proposed Guidelines for Additional Corporate Disclosure" (with Vincent Brenner and Robert Strawser). The Louisiana CPA, Vol. 33, No. 2 (Fall 1974).

"Taxation and the Virginia CPA" (with Paul Dascher and Robert Strawser), The Virginia Accountant, Vol. XXVI, No. 4 (September 1974).

"The Publication of Forecasts: An Experiment" (with Robert H. Strawser), Abacus, Vol. 10, No. 2 (December 1974).

"A Change in the Content of Annual Reports" (with Robert H. Strawser), Managerial Planning, Vol. 23, No. 5 (March/April 1975).

"Corporate Reaction to Calls for Increased Financial Disclosure" (with Vincent C. Brenner), Management Accounting, Vol. LIV, No. 11 (May 1975).*

*Paper awarded Certificate of Merit "for outstanding character and excellence on .. contributions to the literature for the advancement of accounting."

"Corporate Presidents' Reactions to the NYSE White Paper" (with Vincent C. Brenner), Journal of Business, (Seton-Hall), Vol. 13, No. 2 (May 1975).

"Present Value: A Review" (with Paul Dascher and Vincent Brenner), The National Public Accountant, Vol. 20, No. 6 (June 1975).

"A Planning Approach to the Computer Access Problem" (with Paul Dascher), Managerial Planning, Vol. 24, No. 2 (September/October 1975).

"Reporting on the Auditors" (with Vincent Brenner and Robert Strawser), Louisiana Certified Public Accountant, Vol. 35, No. 1 (Winter/Spring 1976).

"Social Reporting: Financial Community Views" (with Keith Stanga and Robert Strawser), CPA Journal, (News and Views), Vol. XLVI, No. 2 (February 1976).

"Differences in the Value of Information for Credit Versus Equity Investment Decisions" (with Keith Stanga), Accounting and Business Research, No. 27 (Summer 1973).

"Professional Financial Analysis and The Social Reporting Issue" (with Keith Stanga and Robert Strawser), The Michigan CPA, Vol. XXVII, No. 5 (March/April 1976).

"Proposed Objectives of Financial Statements" (with Robert Strawser), Managerial Planning, Vol. 24, No. 5 (March/April 1976).

"Financial Statement Users' Views on the NYSE Disclosure Recommendations" (with Vincent Brenner and Wayne Sheppard), Mississippi Business Review, Vol.)(XXVII, No. 10 (April 1976).

"Corporate Social Reporting: The Views of Bankers" (with Keith Stanga and Robert Strawser), Atlanta Economic Review, Vol. 26, No. 3 (May/June 1976).

"Financial Reporting in Units of General Purchasing Power: Some Views of Their Usefulness and Implementation" (with Vincent Brenner), Management Accounting, Vol. LVII, No. 2 (June 1976).

"Professional Views on the Social Reporting Controversy" (with Keith Stanga and Robert Strawser), Southern Business Review, Vol. 2, No. 1 (Spring 1976).

"Proposed Framework for Financial Reporting: The Views of Financial Analysts" (with Robert Strawser), Business and Public Affairs, Vol. 5, No. 1 (Fall 1978).

"Information Needs of Bankers" (with Keith Stanga), Management Accounting, Vol. LIX, No. 12 (June 1978).

"The Corporate Controller and Objectives of Financial Statements" (with Robert Strawser), The Mississippi Business Review, Vol. XXXIX, No. 9 (March 1978).

"The CPA and Advertising" (with Anthony Bushman), The Louisiana CPA, Vol. 37, No. 2 (Summer-Fall 1978).

"Current Views on SEC Required Replacement Cost Disclosure" (with Gary Schugart and Robert Strawser), The Louisiana Certified Public Accountant, Vol. 37, No. 1 (January 1978).

"Recent Development in Accounting for Leases by Lessees" (with Robert H. Strawser), CPA Journal, Vol. XLVI, No. 11 (November 1976).

"Financial Statement Objectives (with Robert Strawser), Gazette, Vol. 4, No. 12 (December 1976).

"Adequacy of Published Annual Report Disclosures for Bankers" (with Keith G. Stanga), The Magazine of Bank Administration, Vol. LII, No. 9 (September 1976).*

*Summarized in The Journal of Commercial Bank Lending, Vol. 59, No. 6 (February 1977).

"Corporate Social Responsibility: The Viewpoints of CPAs" (with Keith Stanga and Robert Strawser), National Public Accountant, Vol. 22, No. 3 (March 1977).

"Rationales for Changes in Corporate Behavior" (with Gerald Keim and Robert Strawser), Atlanta Economic Review, Vol. 27, No. 3 (May/June 1977).

"The CPA and the Objectives of Financial Statements" (with Robert Strawser), The Ohio CPA, Vol. XXXV, No. 3 (Summer 1976).

"The Disclosure of Information Regarding Corporate Social Responsibility" (with Keith Stanga and Robert Strawser), Managerial Planning, Vol. 27, No. 1 (July/August 1978).

"FASB Statement 13: Retrospect and Prospect" (with S. Kerry Cooper and Robert Strawser), The CPA Journal, Vol. XLVII, No. 6 (June 1977).

"An Examination of Extraordinary Items on the Income Statement" (with S. Grossman and R. Strawser), The Ohio CPA, Vol. XXXVI, No. 4 (Autumn 1977).

"An Examination of the Accuracy of Earnings Forecasts" (with R. Malcolm Richards and Robert Strawser), Financial Management, Vol. 6, No. 3 (Fall 1977).

"Financial Reporting and Price-Level Adjustments" (with Arthur Francia), Texas Business Executive (Summer 1977).

"Legal Implications of Foreign Payments" (with Paul Dascher), Managerial Planning, (1978)

"Perceptions of the Foreign Corrupt Practices Act of 1977 - Part I" (with Paul Dascher and Robert Morgan), The Ohio CPA, Vol. XXXVII, No. 1 (Winter 1979).

"Perceptions of the Foreign Corrupt Practices Act - Part (with Paul Dascher and Robert Morgun), The Ohio CPA, Vol. XXXVIII, No. 3 (Summer 1979).

"A New Role for the Non-Profit Director" (with Paul Dascher and John Dalsimer), Directorship, Vol. W, No. 4 (April 1979).

"Corporate Controllers' View on the Foreign Corrupt Practices Act" (with Paul Dascher and Robert Morgan), Management Accounting, Vol. LX, No. 12 (June 1979).

"An Aspect of the Profession's Commitment" (with John Dalsimer and Paul Dascher), The CPA Journal, Vol. XLIX, No. 11 (November 1979).

"Non-Profit Directors' Attitudes" (with John Dalsimer and Paul Dascher), Directorship, Vol. IV, No. 9 (September 1979).

"Accounting for Social Responsibility" (with Steven Grossman and Robert Strawser), Mississippi Business Review, Vol. XL, No. 12 (June 1979).

"Audit Aspects of Small Computer Systems" (with Winston Shearon and Charles Butler), The CPA Journal, Vol. L, No. 8 (August 1980).*

* Summarized in The Auditor's Report, Vol. 4, No. 3 (Fall 1980).

"Foreign Currency Translation: An Update" (with S. Grossman), The CPA Journal, Vol. LI, No. 2 (February 1981)

"Disclosures Concerning Oil and Gas Producing Activities and the FASB" (with R. Alford and R. Strawser), Oil & Gas Tax Quarterly, Vol. XXX, No. 4 (June 1982).

"A Change in Objectives of Foreign Currency Translation" (with C. Wiggins and S. Grossman), The Louisiana CPA, Vol. 42, No. 1 (Winter-Spring 1983).

"Early Implementation of New Foreign Currency Rules: An Evaluation of Annual Reports" (with S. Grossman and C. Wiggins), Akron Business and Economic Review, Vol. 14, No. 3 (Fall 1983).

"The Impact of Foreign Currency Translation on Reporting During the Phase-in of SFAS No. 52" (with S. Grossman and C. Wiggins), Journal of Accounting Auditing & Finance, Vol. I, No. 3 (Summer 1986).

Texts and Other Contributions to Books:

Financial Accounting (with Arthur J. Francia and Robert H. Strawser), Dame Publications, Inc., 1975, 1990.

"Financial Statement Content and Use: A Classroom Simulation" (with Robert H. Strawser), in Accounting Education: Problems and Prospects, text published by the American Accounting Association, 1974.

Survey of Accounting (with Gary Schugart, Arthur Francia and Robert Strawser), Thomson Custom Publishing, 1988, 2004.

Intermediate Accounting (with Steven Grossman and Robert Strawser), Allyn and Bacon, Inc., 1987, Dame Publications, Inc., 1994.

Recent Program Appearances

Presentation, APLG New Chair Forum, February 2010

Presentation, Fund Raising Strategies, FSA/APLG annual meeting, February, 2009.

Program Coordinator, FSA Faculty Consortium, Fraud and Corporate Governance, May 2003.

Presentation, APLG Section, Proposed Accounting Accreditation Standard, American Accounting Association Annual Meeting, August 2003.

Presentation, MS Programs in Accounting, FSA Annual Meeting, October 2003.

Presentation, Mentoring Faculty, Texas A&M New Administrators Conference, December 2003.

Presentation, Dealing with Faculty and Staff, APLG New Chair Forum, February 2004.

Presentation, Accreditation Maintenance, APLG Annual Meeting, February 2004.

Co-chair, Joint Annual Meeting of the Federation of Schools of Accountancy/Accounting Programs Leadership Group (AAA), February 2005.