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**CURRICULUM VITA**  
**Jerry R. Strawser**

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Mays Business School  
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**ACADEMIC EXPERIENCE**

2001 to present: Texas A&M University

Interim Executive Vice President and Provost, 2007 to 2008.

Dean and Development Council Chair in Business and Professor of Accounting, 2001 to 2007, 2008 to present.

Leland/Weinke Chair in Accounting, 2001 to 2007; KPMG, LLP Chair in Accounting, 2007 to present

1990 to 2001: University of Houston

Interim Dean, 1999 to 2001

Professor and Arthur Andersen & Co. Alumni Professor of Accounting & Taxation, 1997 to 2001

Associate Dean for Academic and Research Programs, 1995 to 1999

Associate Professor, 1990 to 1997

1985 to 1990: Louisiana State University

Arthur Andersen & Co. Research Fellow, 1989 to 1990

Assistant Professor, 1985 to 1990

1984 to 1985:

Texas A&M University (Teaching Assistant and Lecturer)

Courses taught (past 5 years): Principles of Financial Accounting (Undergraduate Honors) (Fall 2004 – present), Principles of Financial Accounting (Executive MBA), (Spring 2003 – Spring 2009), Corporate Governance (Executive MBA) (Spring 2003 – present), Financial Statement Analysis (MBA) (Spring 2002).

Other Courses taught include Principles of Financial Accounting (Undergraduate), Financial Statement Analysis (Executive MBA), Principles of Managerial Accounting (Undergraduate), Intermediate Accounting I (Undergraduate), Intermediate Accounting II (Undergraduate), Auditing (Undergraduate, Master's, Doctoral), Financial Accounting Research (Doctoral), and Research Methodology (Doctoral).

**PROFESSIONAL EXPERIENCE AND CERTIFICATION**

Staff Accountant (Faculty Resident), Arthur Andersen & Co, Houston, TX (June 1990 to August 1990)

Staff Accountant (Intern), Deloitte, Haskins & Sells, Houston, TX (January 1982 to May 1982)

Certified Public Accountant (Texas), 1985

## EDUCATION

Ph.D., Texas A & M University, 1985 (Major Area: Accounting)

M.S., Texas A & M University, 1984 (Major Area: Accounting)

B.B.A., Texas A & M University, 1983 (Major Area: Accounting)

## ADMINISTRATIVE ACHIEVEMENTS

Achievements occurring during any individual's tenure in an administrative appointment necessarily represent the collected efforts of a large number of individuals, academic units, and administrative units.

**Dean, Mays Business School, Texas A&M University (July 2001 to June 2007; August 2008 to current):** The following achievements have occurred during my tenure as Dean of the Mays Business School at Texas A&M University.

### Fundraising and External Relations:

- Raised over \$80 million in endowment commitments for Mays Business School, including significant support for faculty research, student fellowships, a building addition, and outreach activities for Centers of Excellence. Outside of this process, annual cash gifts to the Mays School for expenditures (non-endowment) purposes averaged \$2.4 million per year.
- Restructured operations of the Center for Executive Development, increasing financial performance from a net loss of \$22,000 and revenues of \$880,000 in 2001 to a net profit of \$1.3 million and revenues of \$3.2 million in 2009. Key custom program clients include AT&T, BMC Software, Centerpoint Energy, Halliburton, and KBR.
- Developed visiting executive series (including "Breakfast Briefings" and "Leadership Lunches") to provide students with exposure to executives and opportunities to interact with executives outside of the classroom. Mays hosts approximately 200 visiting executives on campus each year.
- Created a Dean's Distinguished Lecture series, with the goal of bringing a highly-prominent scholar to Mays Business School to provide a school-wide lecture (modeled after Texas A&M University's series). The first speaker hosted was Professor C.K. Prahalad from the University of Michigan.
- Significantly enhanced outreach efforts for Center for New Ventures and Entrepreneurship. Programs and events include a "Perspectives" series, which discusses entrepreneurship across academic boundaries and is co-hosted with other Colleges (Engineering, Medicine, Science, and Veterinary Medicine) on Texas A&M University's campus; the creation of the "Aggie 100" award and event, which recognizes the fastest growing enterprises owned or managed by Texas A&M alumni; and, "Aggies in Business", in which students create, develop, and operate service businesses.
- Participated as a member of numerous programs and panels with executives and directors from Administaff; Akin, Gump, Strauss, Hauer, & Feld; BMC Software; Buc-ees; Carriage Services; City of Houston (Mayor); Compass Bank; Continental Airlines; DRG&E; El Paso Corporation; Ernst & Young, LLP; First American Bank; Fulbright & Jaworski, LLP; Gallery Furniture; Greater Houston Partnership; Grey Wolf, Inc; Gulf Publishing; Halliburton; Harris County, Texas; Hewlett-Packard; *Houston Business Journal*; *Houston Chronicle*; Kirby Corporation; KPMG, LLP; Main Street Capital Partners, LLC; Metals USA Inc.; Nabors Industries; Natco Group; Newfield Exploration; PricewaterhouseCoopers, LLP; Pride International; Quantana Services; Service Corporation, Inc; Tanox; TEPPCO Partners, L.P.; U.S. Concrete; Waste Management, Inc.; and,

Wells Fargo. A number of these programs have been referenced in the print and electronic media.

- In partnership with Compass Bank (Houston), initiated the Business Leaders' Confidence Index, which compiles the opinions of over 700 business leaders throughout the state of Texas as to their expectations for both the Texas and national economies. This index is compiled and disseminated on a quarterly basis. As part of this effort, I have participated in media events in Houston, Austin, Dallas, and San Antonio. The results of this endeavor have been featured in various electronic and print media (Compass Bank has since discontinued this series in Texas). Mays participated in this series from 2002 through 2005.
- To complement Mays' traditional advisory board focused on fundraising, created a second advisory board of recent graduates from Mays Business School to accelerate their involvement with our school and facilitate curriculum development and mentoring relationships with current students.

#### **Internal Resource Generation:**

- Created and successfully obtained approval for a differential tuition for Mays' undergraduate programs; this is the first differential tuition offered by a college at Texas A&M University. The proceeds (approximately \$2.4 million per year) have been used to create smaller section sizes and additional course offerings. In the first year of implementation, Mays offered 93 additional sections of coursework (an increase of 35 percent) and reduced section sizes in our upper division courses from 38 per section to 31 per section
- Developed a faculty recruitment plan that resulted in an allocation of \$4 million dollars of permanent base funding from Texas A&M University for faculty recruitment at Mays Business School from 2003-2007. This plan allowed Mays Business School to hire 36 new faculty.

#### **Curricular and Other:**

- Extensively overhauled the Mays MBA program. Features of the new program (initiated in Fall 2002) include greater corporate involvement through field experiences, executive speaker series, a comprehensive technology transfer case competition, and a required "hands on" field project requirement. The revised Mays MBA program includes an optional certificate program taken after completion of the MBA degree that will provide students with an in-depth study in an interdisciplinary business area, such as international business and entrepreneurship and new venture creation. In addition, created the Mays MBA Network, a series of MBA alumni chapters in Austin, Dallas, Fort Worth, Houston, and San Antonio. These improvements and other efforts resulted in the Mays MBA program receiving a ranking of 23<sup>rd</sup> (tied for 7<sup>th</sup> among public schools) in the 2004 **U.S. News & World Report** survey (the most recent **U.S. News & World Report** ranking is tied for 33<sup>rd</sup> overall and tied for 14<sup>th</sup> among public schools) and its first ranking in the **Bloomberg Businessweek** survey (ranked 30<sup>th</sup> overall and 11<sup>th</sup> among public schools).
- Significantly enhanced undergraduate programs for high-achieving students through development of a Freshman Honors Program, which enrolls 70 – 80 students per year with an average SAT of approximately 1390. The number of honors sections has been expanded, with an accompanying decrease in section sizes. This program has been expanded into a Business Honors Major, which was first offered in fall 2007. This major includes a rich classroom learning environment along with significant outside of classroom learning experiences and interactions with corporate professionals.

- Created a post-doctoral research program to provide selected Mays Ph.D. students with an additional year of funding at an increased stipend level, with the primary purpose of developing their research portfolio with their faculty mentor(s), enhance the likelihood of improved placements, and increase the likelihood of success in their initial academic appointment.
- Created a series of non-tenure track ranks for faculty (clinical and executive) along with guidelines to allow for promotions within those ranks).
- Created Research and Teaching Councils comprised of Mays Business School faculty to enhance the research and teaching environments at Mays Business Schools as well as to devise means to proactively encourage and reward research and teaching excellence.
- Finalized the branding and imaging campaign for Mays Business School. During 2002, both a logo and revised name were approved after examining the perceptions of Mays College stakeholders (faculty, current and former students, and corporate leaders). In conjunction with the above and with the assistance of our communications specialist, developed an overall communication and media strategy to raise the profile of the Mays Business School in both the business and academic communities. Key outputs of this process are **Mays Business Online** and **Mays eNews** (electronic publications sent monthly to our constituents), an annual **Stakeholders' Report** (which recognizes all donors to Mays Business School), **@Mays** (an annual report which whose first issue was distributed in Spring 2003), and **Mays Research** (which summarizes the ongoing research activity of our faculty).
- Hosted the Business Careers Awareness Program, which invites top minority students from throughout the state of Texas to Texas A&M University in the summer preceding their senior year. This program provides students with information about careers in business and has proven to be an effective student recruitment tool. Through this and other proactive recruiting measures, the percentage of minority (African-American and Hispanic) students increased from 7 percent of our incoming undergraduate class to 18 percent.
- Oversaw successful maintenance of accreditation efforts by AACSB-International in 2003 and 2007.

**Interim Executive Vice President and Provost, Texas A&M University (June 2007 to August 2008):**

The following achievements have occurred during my tenure as Interim Executive Vice President and Provost at Texas A&M University.

- Based on a response document prepared by the Education Environment Council, engaged various constituent groups in discussing Texas A&M University's current standing with respect to the imperatives of Vision 2020 as well as the most urgent and appropriate next action items. This status report and evaluation is the first step in the subsequent preparation of an Academic Master Plan, which was formally initiated by my successor.
- Identified the extent to which Colleges and Schools have implemented recommendations of the Task Force for Enhancing the Undergraduate Experience. After analyzing progress to date, tasked the Dean of Undergraduate Studies to work with Undergraduate Deans of the academic units to develop a timetable (along with the necessary resource requirements) for full implementation of these recommendations across all of Texas A&M University's academic units (to the extent these recommendations are applicable).
- Along with the Vice President for Research Office, coordinated the University response and various activities related to the lab incidents and interactions with Centers for Disease Control (CDC). Some of these activities included assisting with the preparations for the site visit,

engaging a biosafety expert as well as a Sarbanes-Oxley expert on a consultative basis to provide recommendations for developing “best practices” controls and documentation practices, and overseeing (through the interim Vice Provost) the preparation of the University’s response to the CDC’s report as well as the preparation of the University’s laboratory registration.

- In response to a Task Force that evaluated the centralization of research administration at the System level, engaged faculty leadership from three important organizations (Faculty Senate, Council of Principal Investigators, and Distinguished Professors) to keep them informed of progress on this initiative as well as identify an appropriate vehicle to allow their input to be provided to the Task Force. This group continued to meet bi-weekly to discuss important campus issues and provide an opportunity for dialogue with the Provost’s office on a number of important issues.
- Worked with the Division of Finance, interim President of Texas A&M University, and System officials in securing additional funding for the completion of ongoing construction projects (most notably, the Mitchell Physics Buildings) as well as ensuring alignment of System-wide projects (Texas Institute for Preclinical Studies and Texas Institute for Genomics Medicine) with Texas A&M University’s academic priorities.
- Worked with the Dean of Undergraduate Programs to create a series of Freshman Seminars for incoming freshman students. These seminars (a total of 28 in the first year of the program) are limited to 12 students taught by tenure-track faculty and are designed to provide a “small school” learning environment to students on a large campus.
- Developed proposal guidelines and process for academic units for matching funds from the Heep Foundation for graduate fellowships in high priority graduate programs.

**Interim Dean, C.T. Bauer College of Business, University of Houston (September 1999 to July 2001):** The following achievements occurred during my tenure as Interim Dean of the C.T. Bauer College of Business.

- Developed a comprehensive financial needs analysis for the College of Business, involving all departments and service units. This needs analysis served as the basis for establishing an \$80 million goal (endowment) for external fundraising. This process culminated in a \$40 million gift from Charles T. Bauer, co-founder and Chairman of AIM Management Group and a renaming of the College of Business to the C.T. Bauer College of Business.
- Solicited and received cash commitments of \$1.2 million from AIM Management Group and its key executives for the creation of the AIM Center for Investment Management. In addition to these commitments, commitments of in-kind products and services were secured from Cisco Systems (\$100,000), Daktronics (\$75,000), Gensler Architects (\$150,000), IBM (\$600,000), NASDAQ (\$250,000), NetVersant (\$50,000), Reuters (\$200,000), and Sachnowitz & Co (\$200,000). The AIM Center for Investment Management features an interdisciplinary curriculum targeted toward the financial services industry along with a student-run mutual fund accountable to actual investors. In 2003, the AIM Management Center classroom was recognized as a “top 11” classroom in the United States by *American College and University*.
- Co-developed a program (the “FastTech 50”) to recognized the fifty fastest growing technology-oriented organizations in the Harris County, Texas area. Along with the Bauer College of Business, other co-founding organizers include the *Houston Business Journal*; Frost Bank; Pannell Kerr Forster, CPAs; Fulbright & Jaworski; and the Houston Technology Center.

- Organized and focused the existing MBA program to serve Houston's working professionals. In so doing, scheduling of MBA courses are limited to evenings, with on-line and weekend offerings expanded to accommodate working professionals.
- Offered a four-course certificate in e-Business that allows non-current students to receive degree-eligible credit. Twenty-six persons with significant e-Business responsibilities in their current workplace were enrolled in the initial class of this program.

**Associate Dean for Academic and Research Programs, College of Business Administration,**

**University of Houston (1995 to 1999):** As Associate Dean for Academic and Research Programs, I was responsible for all College of Business degree programs (Undergraduate, Master's, and Doctoral) as well as faculty research and development programs. The following major achievements occurred during my tenure in this position.

- Supervised re-accreditation process during 1996-1997 by the American Assembly of Collegiate Schools of Business (AACSB). Duties included assisting in preparation of accreditation report, scheduling accreditation visit, preparing response document to accreditation team, and continuous monitoring of progress toward issues raised during the accreditation process. The College of Business received notification of its reaffirmation of accreditation in 1997.
- Initiated the development of an Executive MBA program offered off-site in The Woodlands, Texas. This is the third executive degree program offered by the College of Business. This particular program targets working professionals with approximately five years of professional experience whose undergraduate degree was in business or a business-related discipline.
- Assisted in the creation and development of the Elizabeth D. Rockwell Career Services Center (Career Services Center). The Career Services Center provides College of Business students with information on careers in business as well as workshops and information sessions intended to enhance the students' success in the recruiting process. Topics discussed in these workshops and information sessions include resume preparation, interviewing and networking skills, and the importance of life-long learning. In addition, the Career Services Center sponsors two "Career Days" each year focused on College of Business students; currently, over 100 employers participate in these Career Days.
- Developed internal faculty workload policies to provide course releases and scheduling flexibility to enhance faculty research productivity. Under these policies, faculty could receive "workload credits" in lieu of research stipends and shift teaching responsibilities across semesters to provide larger blocks of uninterrupted time for research.
- Developed incentive programs to encourage development of on-line course delivery for MBA core courses and interdisciplinary course offerings for MBA electives. Upon my departure from the Bauer College of Business, 80 percent of the College's MBA core courses were offered in an on-line format.

## RESEARCH AND PUBLICATIONS

### Recognition for body of research:

Identified by Hasselback et al. (*Advances in Accounting*, 2003, pp. 95-125) as one of the top authors in 40 leading accounting journals based on my year of graduation. I was ranked 1<sup>st</sup> (total articles), 1<sup>st</sup> (co-author adjusted articles), and 2<sup>nd</sup> (co-author adjusted articles adjusted for journal quality rankings) out of 171 doctoral students receiving their degrees in 1985.

Identified by Heck (2009, <http://ssrn.com/abstract=1344072>) as 110<sup>th</sup> among all accounting faculty for publications in 25 core accounting journals (regardless of year of graduation) (the study identified 620 faculty who had published at least 10 articles in these journals; clearly, this is a small subset of the population of accounting faculty during this time period).

### Academic Publications:

- "A Comparison of Auditor and non-Auditor Performance Evaluations: Are Accountants Harsh Critics," *Managerial Auditing Journal* (No. 1, 2009) (pp. 22-38) (with S. Buchheit and W.R. Pasewark).
- "Evidence from Auditors About the Causes of Inaccurate Budgets: Do clients Cause Budget Overruns?," *Advances in Accounting* (2006) (pp. 45-66) (with S. Buchheit and W.R. Pasewark).
- "No Need to Compromise: Evidence of Public Accounting's Changing Culture Regarding Budgetary Performance," *Journal of Business Ethics* (January 2003) (Volume 42, No. 2) (pp. 151-163) (with S. Buchheit and W.R. Pasewark).
- "Characteristics Influencing Perceptions of Accounting Pronouncement Quality," *Accounting Horizons* (June 2002) (pp. 137-152) (with D.L. Collins and W.R. Pasewark).
- "Multiple Dimensions of Organizational Commitment: Implications for Future Accounting Research," *Behavioral Research in Accounting* (2001) (pp. 221-252) (with A.A. Ketchand).
- "The Impact of Investigation Results and Relative Budget Importance on Underreporting Behavior in an Audit Setting," *Research on Accounting Ethics* (2000) (pp. 19-44) (with T.J. Louwers).
- "The Impact of Ambiguity and Risk Factors on Auditors' Time Budget Estimates," *Behavioral Research in Accounting* (2000), pp. 119-138 (with K. Guess and T.J. Louwers).
- "A Multidimensional Analysis of Tax Practitioners' Ethical Judgments," *Journal of Business Ethics* (2000), pp. 223-244 (with C.A. Cruz and W.E. Shafer).
- "An Empirical Investigation of the Effect of Audit Firm Type on Bank Regulators' Closure Decisions," *Auditing: A Journal of Practice & Theory* (Fall 1999), pp. 143-158 (with R. Morris).
- "The Timing of Post-Retirement Health Care Accounting Disclosures," *Journal of Accounting and Business Research* (1999), pp. 37-59 (with T.R. Noland and W.R. Pasewark).
- "Inter-Firm Differences in Client Disclosures: The Case of SFAS 106 and the Obligation for Postretirement Benefits," *Advances in Accounting* (1998), pp. 195-219 (with T.R. Noland and W.R. Pasewark).
- "An Investigation of the Accuracy of Pre-Implementation Estimates Required by SAB 74," *Journal of Accounting and Public Policy* (Autumn 1998), pp. 227-244 (with T.R. Noland and W.R. Pasewark).
- "Knowledge Acquisition and the Development of Decision Rules: Studying and Evaluating Internal Control Structure," *Studies in Managerial and Financial Accounting* (1998), pp. 71-86 (with P.H. Siegel and A. deKorvin).
- "The Existence of Multiple Measures of Organizational Commitment and Experience-Related Differences in a Public Accounting Setting," *Behavioral Research in Accounting* (1998), pp. 109-137 (with A.A. Ketchand).
- "The Effect of Internal Auditing Education on Perceptions of Alternative Accounting Careers," *Accounting Education: A Journal of Theory, Practice, and Research* (No. 2, 1997), pp. 135-149 (with S.Y. Chang).
- "The Determinants and Outcomes Associated with Job Insecurity in a Professional Accounting Environment," *Behavioral Research in Accounting* (1996), pp. 91-113 (with W.R. Pasewark).

- "Using Fuzzy Set Theory in the Qualitative Assessments of Audit Risk Model Components," ***Studies in Managerial and Financial Accounting*** (1995), pp. 269-284 (with T. Louwers).
- "Reducing the Incidence of Fraudulent Financial Reporting: Evaluating the Treadway Commission Recommendations and Potential Legislation," ***Research in Accounting Regulation*** (1995), pp. 83-104 (with J. O'Shaughnessy and P.H. Siegel).
- "An Empirical Investigation of Antecedents and Consequences of Job Insecurity on the Turnover Intentions of Academic Accountants," ***Issues in Accounting Education*** (Spring 1995), pp. 65-82 (with E.C. Ameen, C. Jackson, and W.R. Pasewark).
- "An Application of Control Systems to Cost Variance Analysis," ***Managerial Finance*** (No. 3, 1995), pp. 17-35 (with A. deKorvin and P.H. Siegel).
- "Investigating the Use of Analytical Procedures: An Update and Extension," ***Auditing: A Journal of Practice & Theory*** (Fall 1994), pp. 69-76 (with E.C. Ameen).
- "An Investigation of the Effect of Accountant Involvement with Forecasts on the Decisions and Perceptions of Commercial Lenders," ***Journal of Accounting, Auditing and Finance*** (Summer 1994), pp. 533-559.
- "Subordinate Participation in Managerial Decisions: A Comparison of the Decisions Influenced by the Organization to Decisions Conforming with the Vroom-Jago Model," ***Decision Sciences*** (March/April 1994), pp. 281-299 (with W.R. Pasewark).
- "An Empirical Examination of the Relationship Between Leader Behaviors and Leadership Effectiveness in an Audit Setting" ***Advances in Accounting*** (1994), pp. 143-166 (with W.R. Pasewark and J.E. Wilkerson).
- "The Effect of SFAS 87 on Corporate Funding of Defined Benefit Pension Plans," ***Journal of Business Finance and Accounting*** (November 1993), pp. 815-834 (with R.M. Harper).
- "The Effects of Senior Internal Auditor Behaviour on Staff Performance and Satisfaction," ***Accounting and Business Research*** (Spring 1993), pp. 110-122 (with B. Apostolou and W.R. Pasewark).
- "An Investigation of Auditor Judgments of the Effect of Preliminary Analytical Procedures on the Extent of Substantive Testing," ***Accounting and Finance*** (November 1992), pp. 91-108 (with W.R. Pasewark).
- "An Empirical Investigation of the Effect of Negotiation Strategy and Risk-Taking Behavior on Transfer Pricing Outcomes," ***Advances in Management Accounting*** (1992), pp. 151-178 (with C.D. Poe and R.E. Viator).
- "The Role of Accountant Reports in Users' Decision-Making Processes: A Review of Empirical Research," ***Journal of Accounting Literature*** (Vol. 10, 1991), pp. 181-208.
- "The Effect of Recognition Versus Disclosure of Unfunded Postretirement Benefits on Lenders' Perceptions of Debt," ***Accounting Horizons*** (September 1991), pp. 50-56 (with R.M. Harper and W.G. Mister).
- "An Empirical Examination of the Effect of Risk Model Components on Audit Risk," ***Auditing: A Journal of Practice & Theory*** (Spring 1991), pp. 126-135.
- "Establishing Investigation Thresholds for Preliminary Analytical Procedures," ***Auditing: A Journal of Practice and Theory*** (Fall 1990), pp. 115-133 (with R.M. Harper and K. Tang).
- "Human Information Processing Methodology and Audit Risk Judgments," ***Accounting and Business Research*** (Winter 1990), pp. 67-76.
- "The Impact of Financial Statement Effects on the Adoption of Accounting Pronouncements: The Case of SFAS 87," ***Advances in Accounting*** (Volume 8, 1990), pp. 37-60 (with D.L. Senteney).
- "Does Graduate Education Improve Success in Public Accounting," ***Accounting Horizons*** (March 1990), pp. 69-76 (with R.M. Alford and R.H. Strawser).
- "Reliance on Internal Audit Departments," ***Managerial Auditing Journal*** (Volume 5, No. 3, 1990), pp. 3-9 (with B. Apostolou and R.M. Harper).
- "An Investigation of the Association Between Financial Statement Effects and Management's Early Adoption of SFAS 87," ***Review of Business and Economic Research*** (now ***Review of Financial Economics***) (Spring 1990), pp. 12-22 (with D.L. Senteney).
- "An Empirical Examination of the Effect of Audit Education on Perceptions of the Duties of the Independent Auditor," ***The Accounting Educators' Journal*** (Winter 1989/90), pp. 1-14 (with M.L. Shelton).

- "Factors Affecting Materiality Judgments: A Comparison of 'Big Eight' Accounting Firms' Materiality Views with the Results of Empirical Research," **Advances in Accounting** (Volume 7: 1989), pp. 187-201 (with A.H. Friedberg and J. Cassidy).
- "An Empirical Examination of the Effect of Previous Internship Experience on Interviewing Success," **Journal of Accounting Education** (Spring 1989), pp. 25-39 (with W.R. Pasewark and J.E. Wilkerson).
- "Empirical Evidence on the Association Between Characteristics of Graduating Accounting Students and Recruiting Decisions of Accounting Employers," **Issues in Accounting Education** (Fall 1988), pp. 388-401, (with W.R. Pasewark and J.E. Wilkerson).
- "The Use of an All-Objective CPA Examination in the Certification and Licensure of Accountants," **The Accounting Educators' Journal** (Fall 1988), pp. 119-125.
- "The Impact of New Pension Disclosure Rules on Perceptions of Debt," **Journal of Accounting Research** (Autumn 1987), pp. 327-330 (with R.M. Harper and W.G. Mister).
- "Reporting Discontinued Segments in a Cash Basis Statement of Changes in Financial Position," **Accounting Horizons** (September 1987), pp. 79-84 (with D.B. Vicknair).

#### Professional Publications:

- "Examining Alternative Methods of Accounting for Income Taxes: The Effects of the Liability Approach on Companies in the Oil and Gas Industry," **Oil & Gas Tax Quarterly** (March 1995), pp. 525-552 (with T.R. Noland).
- "The Importance of Senior Internal Auditor Leadership," **Internal Auditing** (Winter 1992), pp. 11-18 (with B. Apostolou and W.R. Pasewark).
- "The Effect of SFAS 87 on Corporate Funding of Defined-Benefit Pension Plans of Oil and Gas Companies," **Oil & Gas Tax Quarterly** (September 1991), pp. 109-127 (with E.C. Ameen).
- "The Role of Internal Auditor Communication with Corporate Audit Committees," **Internal Auditing** (Fall 1990), pp. 35-42 (with B. Apostolou).
- "What Lenders Think of Accountant Involvement with Forecast Financial Information," **Journal of Bank Accounting and Auditing** (Fall 1990), pp. 36-41 (with M.C. Porter).
- "Great Expectations: Are We Closing the GAAP?," **Today's CPA** (November/December 1990), pp. 32-34 (with M.L. Shelton).
- "Pension Disclosures and Internal Auditors' Perceptions of Debt," **Internal Auditing** (Winter 1990), pp. 34-39 (with R.M. Harper, W.G. Mister, and G. E. Sumners).
- "Modified Pension Disclosure Rules: What Effect on Your Commercial Loan Officers' Perceptions of Debt?," **Journal of Bank Accounting and Auditing** (Spring 1990), pp. 26-29 (with R.M. Harper and W.G. Mister).
- "The Tax Reform Act of 1986 and Tax-Exempt Financing: Analysis and Speculation," **The Government Accountants' Journal** (Winter 1989), pp. 43-51 (with M.J.R. Hoffman and W.G. Mister).
- "EDP Auditing Standards: A Challenge," **The Accounting Systems Journal** (Fall 1989), pp. 40-47 (with A.H. Friedberg and R.M. Harper).
- "The Survival of EDP Auditing as a Profession," **The Accounting Systems Journal** (Fall 1989), pp. 147-149 (with A.H. Friedberg and R.M. Harper).
- "Impact of New Pension Accounting Standards on Financial Statements of Oil and Gas Companies," **Oil & Gas Tax Quarterly** (March 1989), pp. 557-573 (with G.M. Agacer and D.L. Senteney).
- "The Possible Impact of SAS 60 on the Entity's Internal Audit Function," **Internal Auditing** (Spring 1989), pp. 33-39 (with D. L. Senteney).
- "Components of Audit Risk: Perceptions of Practicing CPA's," **The Ohio CPA Journal** (Summer 1988), pp. 25-49.
- "Two Different Perspectives of the Internal-External Auditor Relationship," **Internal Auditing** (Summer 1988), pp. 4-11.
- "A Management Guide to Prospective Financial Statements," **Corporate Accounting** (Spring 1988), pp. 52-57 (with D.R. Okopny).

- "New U.S. Auditing Standards -- Part I," *Institute of Chartered Accountants Journal* (October 1988), pp. 37-40, 67 (with M.C. Porter).
- "New U.S. Auditing Standards -- Part II," *Institute of Chartered Accountants Journal* (November 1988), pp. 32-34, 80. (with M.C. Porter).
- "Prospective Financial Statements: An Expanded Role for the Internal Auditor," *Internal Auditing* (Fall 1987), pp. 18-24 (with D.R. Okopny).
- "Priority of Individual Tax Credits," *National Public Accountant* (March 1987), pp. 19-28 (with D. Babin and A.P. Curatola).
- "Improving the Internal Controls in Educational Institutions," *School Business Affairs* (October 1986), pp. 42-46 (with N.G. Apostolou and D.B. Vicknair).
- "Income Taxes and Financial Reporting: The Basic Issues", *Oil & Gas Tax Quarterly* (March 1985), pp. 536-553 (with J.A. Strawser and R.H. Strawser).

### CONFERENCE PRESENTATIONS AND OTHER SCHOLARLY ACTIVITY

Presented over 20 scholarly papers at the American Accounting Association's annual meeting and numerous papers at other academic conferences.

"Leadership," at 2010 Centerpoint Energy Leadership Academy, 2010.

"Update on aACSB Accounting Accreditation Standards Review and Revisions," at 2010 AACSB Annual Accreditation Conference.

"Thought Leadership on Risk and Change" at 2009 Engineering and Construction Contracting Conference.

"Life Work Balance" and "Planning Your Academic Career" at Ernst & Young 2008 New Faculty Consortium.

"Internationalizing Academic Programs" at Governor's [state of Texas] 2007 Summit on Economic Development and Tourism.

"Assessment and Assurance of Learning" at 2007 AACSB International Conference and Annual Meeting.

"Accreditation Bonus Session" at 2007 AACSB International Conference and Annual Meeting.

"The Relevance and Value of Research in Management Education" at 2007 AACSB Annual Dean's meeting.

"Looking out for the Students, the Faculty, and Everyone Else," in *Business School Leadership Strategies* (Aspatore, Inc.), 2007.

"Sarbanes-Oxley: The 'Down and Dirty' and Its Impact on Capital Projects," at 2006 Engineering and Construction Contracting Conference.

"The Value of Accounting Accreditation" at 2006 annual meeting of the American Accounting Association.

"Dean's Panel: Identifying and Managing Issues Critical to Accounting," at the 2006 meeting of the Accounting Program Leadership Group/Federation of Schools of Accountancy meeting.

"AACSB: New Standards, New Processes," at the 2004 annual meeting of the American Accounting Association.

"Globalization of MBA Programs: Dean's Panel Discussion," at 2003 annual meeting of the Decision Sciences Institute.

Co-author of *Auditing & Assurance Services* (First through Fourth Editions, 2004 through 2010: McGraw-Hill Irwin) (with T.L. Louwers, R. Ramsay, D. Sinason, and J. Thibodeau). Supplements include Solution Manual, Instructor's Resource Manual, Test Bank, and Study Guide. This textbook was named "First Edition of the Year" by McGraw-Hill Irwin in 2006.

Co-author of *Auditing Theory and Practice* (Fourth through Ninth Editions, 1985 through 2001: Dame/Thomson Learning) (with R.H. Strawser). Supplements include Solution Manual, Instructor's Resource Manual, Test Bank, and Study Guide.

Co-author of *Managerial Accounting* (Fifth through Tenth Editions, 1990 through 2000: Dame/Thomson Learning) (with R.M. Copeland, P.E. Dascher, and R.H. Strawser). Supplements include Solution Manual, Study Guide, and Student Solution Manual.

"Financing Infrastructure" in **Handbook of Governmental Accounting and Finance**, New York: John Wiley & Sons (1987) (with W.G. Mister and M.J.R. Hoffman), pp. 103-126.  
 Co-researcher of **Accountability in Public Education: An Assessment of the Private Sector's Perspective**. This research project received funding of \$91,125 from the Texas Educational Economic Policy Center (with J.S. Phillips, D.A. Adams, and R.T. Keller) (Contract IAC 92-93 1203).

### REVIEWS AND OTHER EDITORIAL WORK

Editorial Boards: **Issues in Accounting Education** (1998 to 2006), **The Internal Auditor** (1993 to present), **Advances in Accounting** (1991 to 2000), **Advances in Accounting Behavioral Research** (1997 to 1999), **Journal of Business Research** (1994 to 1995).  
 Ad hoc Reviewing (Journals): **Abacus**, **The Accounting Educator's Journal**, **Accounting Horizons**, **The Accounting Review**, **Auditing: A Journal of Practice & Theory**, **Contemporary Accounting Research**, **The Government Accountant's Journal**, **Issues in Accounting Education**, **Research in Accounting Regulation**.  
 Ad hoc Reviewing (Conferences): American Accounting Association National Meeting, American Accounting Association Auditing Section Meeting, American Accounting Association Accounting Behavior and Organizations Meeting, SWFAD.  
 Ad hoc Reviewing (Other): Hong Kong Research Grants Council, Fourth edition of **Intermediate Accounting** by Nickolai and Bazley.

### PROFESSIONAL DEVELOPMENT AND SEMINARS INSTRUCTED

AT&T, "Financial Leadership" (2010 to present).  
 Halliburton, "Corporate Governance" (2005 to present); "Financial Leadership for Non-Financial Managers (2008 to present); "Evaluation of Business Opportunities" (2009 to present).  
 Centerpoint Energy, "Financial Analysis" (2007).  
 KBR, "Corporate Governance" (2007 to present); "Financial Leadership for Non-Financial Managers" (2007 to present).  
 KPMG and Fulbright & Jaworski, "Audit Committee Effectiveness – Post SOX: Looking Back, Thinking Ahead" and "Exploring the Audit Committee's Role in IT Governance" (2007); "Oversight of Risk Management: Considering the Audit Committee's Role and Responsibilities" and "How it all Fits Together: Audit Committee Communications and Coordination with the Board and Other Committees" (2006); "Enhancing Oversight of Internal Control Over Financial Reporting: Understanding Challenges, Exploring Value" and "Accounting, Judgments, Estimates, and Restatements: Implications for Audit Committee Oversight" (2005); "Exploring Expectations of Audit Committee Effectiveness" and "Audit Committee Insights" (2004), "Income Tax Reporting" and "Building an Effective Framework for Audit Committee Oversight" (2003), "Corporate Governance in a post-Enron World" and "Provisions of Sarbanes-Oxley" (2002), "Information Security" and "Audit Committee Obligations in Class Action Suits" (2001), "Earnings Management" (2000), "Blue Ribbon Committee on Audit Independence Issues" (1999).  
 PricewaterhouseCoopers, "ABAS/Assurance Start" (2004 to 2007), "Analytical Procedures" (2003), "Quality Lens Audit Partner Program" (2002), "Team Manager 1 & Team Manager 2" (2001 to 2003), "Analyze This" (2000 to 2001), "Take Charge" (1997), "Working Capital Management" (1996), "Analytical Procedures" (1996), "Control-IT!" (1995).  
 BPAmoco (now bp), "Accounting and Finance for Non-Financial Managers" (1990 to 1991).  
 Chinese National Petroleum Company, "Auditing" (1992, 1997).  
 Conoco, Inc. (now ConocoPhillips), "Financial Analysis and Disclosures" (2001).  
 Continental Airlines, "Financial Analysis for the Non-Financial Manager (1999 to 2000).  
 Dugan, Ilgen, and Griffin, CPAs, "Financial Accounting and Auditing Update (1993), "Small Business and Government Audits" (1992).

McDermott International, "Financial Analysis" (1997 to 1999).  
Shell, "Auditing and Controllership" (1994), "Financial Accounting Basics" (1994).  
Southwest Bank of Texas (now Amegy Bank), "Financial Statement Analysis" (1998 to 1999).  
Southwest Seminars, "Limited Assurance Engagements" (1995), "Current FASB Developments" (1995),  
"Financial Accounting and Auditing Update" (1991 to 1994), "Accounting and Cost Controls for Small  
Business" (1994).  
Texas Society of Certified Public Accountants, "Accounting Update" (1990, 1995).  
Wells Fargo, "Accounting: Where we Went Wrong and How We'll Fix It" (2003).  
University of Houston Center for Executive Development, various public programs including  
"Manufacturing and Cost Control," "Financial Management," "Managerial Accounting," "Implementing  
Statement on Auditing Standards No. 55: Studying Internal Controls," "Preparing for Quality  
Reviews," "Financial Accounting Standards Board Update," "Accounting for Income Taxes,"  
"Accounting for Postretirement Benefits," "Statements on Auditing Standards Update," "Using  
Statistical Analytical Procedures" (1990 – 1998).

### SELECTED SERVICE ACTIVITIES

#### Texas A&M University:

Chair, Search Committee for Vice President for Administration (2010).  
Member, University Budget Reallocation Working Group (2010): This group identified a strategy and provided a recommendation to the President for potential re-investment of funds drawn from non-academic units as a response to state-mandated budget cuts from funds held by academic units.  
Member, University Task Force on Enlightened and Shared Governance (2009 to 2010): This Task Force conducted an assessment of the status of shared governance at Texas A&M University and provided a recommendation to the President for actions that will continue to strengthen and institutionalize shared governance at Texas A&M University.  
Co-Chair, Engagement Roadmap Committee for the Academic Master Plan (2008 to 2009): This committee was charged with identifying opportunities for Texas A&M University to engage with its constituents in a meaningful manner and developing strategies to enhance the extent of this engagement. Our final report was delivered in May 2009.  
Co-Chair, University Tuition Policy Advisory Committee (2008); Member (2003 to 2007): This committee advises the President of Texas A&M University on various strategies for establishing tuition rates in the wake of Texas' decision to permit deregulated tuition to state universities. I also served as chair of a subcommittee of this group that investigated the possibility of differential tuition.  
Chair, University Finance Council (2002 to 2008): The Finance Council is comprised of the University's Chief Financial Officer, other academic Deans, members of the Faculty Senate Executive Committee, and University staff members. The Finance Council advises the President of Texas A&M on various financial matters related to revenue generation and cost containment.  
Chair, University Task Force for Undergraduate Education (2005 to 2006): This task force provided a recommendation to the President of Texas A&M University regarding the creation of a University Studies Major or other non-discipline specific area of study for interested students.  
Member, Search Committee for Associate Vice Provost for Enrollment Management (2004 to 2005)  
Chair, Search Committee for Vice-President and Chief Financial Officer (2003)  
Member, University Development Strategy Group (2003 to 2007): This committee is comprised of the President of Texas A&M University and leaders of other fund-raising groups on campus. The purpose of this committee is to develop a strategy for securing major (\$10 million and above) gifts for Texas A&M University as part of our University's Capital Campaign.

Member, University Task Force on Marketing (2003 to 2004): This committee was comprised of faculty, staff, and communications specialists across campus and charged with (1) evaluating current marketing activities of the University, (2) formulating desired goals in regard to marketing/communications with external constituencies, and (3) developing guidelines for a master marketing plan.

Member, Board of Advisors, Technology Commercialization Center (2005 to 2007): The Technology Commercialization Center is concerned with enhancing the opportunities for commercialization of technologies discovered through the research of Texas A&M University Faculty in the Sciences and Engineering.

Member, University Admissions Advisory Committee (2001 to 2007): This committee establishes policies for admissions to undergraduate programs at Texas A&M University.

Member, University Technology Infrastructure Committee (2001 to 2007): This committee establishes policies for supporting technology grants to various academic and support units across campus.

Member, Corps of Cadets Leadership Excellence Council (2002 to 2007): This group was charged with creating an academic and experiential leadership program for Texas A&M University's Corps of Cadets which will ultimately be expanded to the student body.

### **University of Houston:**

#### University:

Committee Memberships: Honorary Degree Committee (2000 to 2001), Course Availability Task Force (1999), Athletics Advisory Committee (1993 to 1998), University Faculty Governance Task Force (1998), Undergraduate Core Curriculum Task Force (1997 to 1998), Shell Interdisciplinary Research Proposal Evaluation Committee (1996 to 1998), Writing Proficiency Task Force (1997), University Fee Committee (1996 to 1997), Teaching Advisory Committee (1996 to 1997), SACS Self-Study Committee (1995 to 1996), Faculty Senate (1994 to 1995).

Committee Chair: College of Humanities, Fine Arts, and Communication Distinguished Teaching Committee (1999)

Search Committee Memberships: Dean of Graduate Studies Search Committee (1998 to 1999), Vice President for Research (1995).

Graduate and Professional Studies Council (1995 to 1999)

Chair of Graduate and Professional Studies Council (1998)

Vice-Chair of Graduate and Professional Studies Council (1996 to 1997)

Chair, Graduate Program Evaluation Committee (1997 to 1998)

Member of Faculty Senate Executive and Council Chairs Committee (1998 to 1999)

Athletics Advisory Committee (1993 to 1998)

Chair (1996 to 1997)

Chair, Fiscal Subcommittee (1997 to 1998)

Chaired NCAA Self-Study for Certification (1996): This committee prepared the certification report and hosted the visitation team for the NCAA certification process required of all member schools. Areas addressed by this report as they relate to the athletic department included fiscal, compliance, gender equity, and academic.

Faculty Senate (1994 to 1995), Member and member of Budget Committee

Faculty Senate Task Force (1995): I served as member of a two-person task force that investigated the economic feasibility of maintaining a separate University and System infrastructure. Our task force recommended consolidation of the University of Houston (Main Campus) and University of Houston System, along with consolidation of the roles of Chancellor and President. This recommendation was ultimately accepted and implemented by the University of Houston System Board of Regents.

College:

Committee Chair: Undergraduate Curriculum Task Force (1998 to 1999), Distinguished Professorship Committee (1996 to 1999)

Committee Memberships: Dean's Search Committee (1997 to 1999), Information Technology Strategic Planning Committee (1998 to 1999), Ad hoc MBA Organization Task Force (1996), CBA Mentor Program (1995 to 1997), Teaching Effectiveness Committee (1995 to 1996), Ph.D. Curriculum Committee (1995), Graduate Admissions Committee (1992 to 1995), Master's Curriculum Committee (1990 to 1995), Strategic Planning Committee (1992 to 1993), College Ad Hoc Curriculum Task Force (1992)

Search Committee Memberships: Small Business Development Center Director Search Committee (1998), C.W. and Dorothy Anne Conn Chair in Entrepreneurship Search Committee (1996 to 1997) (Chairperson)

Departmental:

Committee Memberships: Recruiting Committee (1996 to 1999), Master's Curriculum Committee (1995 to 1999), Ph.D. Operations Committee (1995 to 1997), Promotion and Tenure Committee (1992 to 1995), Doctoral Programs Committee (1992 to 1994), Doctoral Exams Committee (1991 to 1994), Accounting Colloquia Committee (1990)

Search Committee Membership: Arthur Andersen Professor (1992 to 1993)  
Director, Ph.D. Program (1995)

Director, Institute of Internal Auditors Target Program (1990 to 1996)

Committee Chair: Ph.D. Admissions Committee (1995), Ph.D. Operations Committee (1995), Course Curriculum Committee (1991 to 1993).

Faculty Advisor, Accounting Society (1992 to 1996)

**Louisiana State University:**

Committee Memberships: Doctoral Programs Committee (1988 to 1990), Department Long-Range Planning Committee (1987 to 1990)

Course Coordinator, Introductory Financial Accounting (1986 to 1990)

**Academic:**

Pathways Commission (2010 to present).

Commissioner for organization comprised of accounting professionals in academe, public practice, industry, and government. The charge of the Pathways Commission is to study the future structure and content of accounting education and establish a national higher education strategy for the accounting profession.

AACSB–International and other Peer Review Activity:

Member, University of Reading (2010) (College accreditation)  
Chair, University of South Carolina (2009) (College accreditation)  
Chair, Arizona State University (2009) (Accounting accreditation)  
Chair, University of Georgia (2008) (College accreditation)  
Ad hoc reviewer, University of Alaska – Fairbanks (2008) (Accounting accreditation)  
Chair, University of Kansas (2007) (College accreditation)  
Chair, Concordia University (2007) (College accreditation)  
Chair, University of Nebraska – Lincoln (2006) (College accreditation)  
Mentor, Tsinghua University (Beijing, China) (2005 to 2007) (College and Accounting accreditation)  
Chair, University of Utah (2004) (College accreditation)  
Member, Arizona State University (2004) (College accreditation)  
Mentor, North Carolina State University (2004 to present) (Accounting accreditation)  
Chair, Georgia Tech University Regents' Review (2002) (College)

AACSB–International

Member, Maintenance of Accreditation Committee (2010 to present)  
Member, Impact of Research Task Force (2006 to 2008)  
Member, Accreditation Coordinating Committee (2004 to 2007)  
Chair, Accounting Accreditation Committee (2004 to 2007)  
Member, Accounting Accreditation Committee (2003 to 2007)  
Member, Accounting Data Module Group (2003 to 2004)

American Accounting Association

Member, Doctoral Advocacy Committee (2008 to 2009)  
Member, Auditing Section Annual Meeting Planning Committee (2000 to 2001)  
Editor, Accounting, Behavior, and Organizations Section "Have you Seen" Column (1994 to 1996)  
Editor, Accounting, Behavior, and Organizations Section Working Paper Series (1993 to 1995)  
Member, Association Accounting, Behavior, and Organizations Section Working Paper Committee (1992)

Regional Chair, Auditing Section (Southwest Region) (1992 to 1994)

Chinese University of Hong Kong, Member, Board of Advisors, (1995 to 2001)

Federation of Schools of Accountancy, Member, Audit Committee (1987)

National Institute of Justice project to develop curriculum for Fraud and Forensic Accounting, Member, Working Group (2004 to 2005)

South Texas College of Law Corporate Compliance Center, Member, Board of Directors

Southwest Region Doctoral Consortium

Chair, Planning Committee (1995 to 1996)

Member, Planning Committee (1994 to 1997)

Discussant, reviewer, and moderator for numerous papers at academic conferences

**Professional:**

Prison Entrepreneurship Program, Member, Board of Directors (2005 to 2007)  
 National Association of State Boards of Accountancy, Education Task Force (2005 to 2007)  
 Texas State Board of Public Accountancy  
     Technical Standards Review Committee (formerly Major Case Enforcement Committee) (Member, 2003 to 2009)  
     Sarbanes-Oxley Implementation Task Force (Member, 2004 to 2005)  
 National Council on Competitiveness, Innovation Finance Working Group (Member, 2003 to 2004)  
 Better Business Bureau, Board of Directors (Educational Committee) (1999 to 2001)  
 Institute of Internal Auditors  
     Member, Board of Governors, Houston Chapter of Institute of Internal Auditors (1993 to 1995)  
     Member, College and University Relations Committee (1990)  
 National Association of Accountants (Baton Rouge Chapter)  
     Director of Meeting Attendance (1989 to 1990), Director of Member Relations (1987 to 1989), Director of Manuscripts (1986), Director of Academic Relations and Educational Projects (1986)

**HONORS AND AWARDS**

2009 Mays Business School Outstanding Doctoral Alumnus Award  
 2009 Texas A&M University, Association of Former Students, Distinguished Achievement Award in Administration  
 2008 "Fish Camp" namesake at Texas A&M University  
 2006 McGraw-Hill "First Edition of the Year" Award for textbook ***Auditing & Assurance Services***  
 2000 Executive MBA Alumni Association Distinguished Faculty Award (College Award)  
 1995 Melcher Award for Excellence in Research (College Award)  
 1995 Finalist, University of Houston Teaching Excellence Award (University Award)  
 1994 NationsBank Master Teaching Award (College Award)  
 1993 Melcher Service Fellow (College Award)  
 1992 University of Houston Alumni Distinguished Professor (College Award)  
 1992 Melcher Award for Research Excellence (College Award)  
 1991 Melcher Teaching Fellow (College Award)  
 1989 Recipient of Arthur Andersen Research Fellowship  
 1986 George W. Fair Award for Teaching Excellence (Departmental Award)  
 1985 Alpha Kappa Psi Outstanding Teaching Award (Departmental Award)  
 1985 American Accounting Association Doctoral Consortium Representative

### DOCTORAL COMMITTEE SERVICE

University of Houston:

- Valrie Chambers, member (1998 to 2000)
- Peter Lau, Chinese University of Hong Kong, international member (1993 to 1996)
- John Ledbetter, member (1996 to 1998)
- Edward Walker, member (1993 to 1996)
- Jieping (Charles) Chen, member (1994 to 1995)
- Alice Ketchand, member (1992 to 1994)
- William Shafer, chair (1991 to 1993)
- Rosie Morris, chair (1991 to 1993)
- Conrad Chang, member (1991 to 1993)

Louisiana State University:

- Jennifer Cerullo, member (1988 to 1990)
- Mike Toerner, member (1988 to 1990)
- Kathryn Gaharin, member (1987 to 1988)
- Paul Goldwater, member (1987 to 1988)
- Robert Su, member (1986 to 1988)