

Vita
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BACKGROUND

Education

Hastings College (Hastings, Nebraska): Bachelor of Arts in Business Administration with emphasis in accounting (September 1974 - January 1978).

University of Wyoming: Master of Science in Accounting (June 1984 - December 1985).

University of Arizona: Ph.D. program. (January 1986 - July 1989, Degree awarded: May 1990). Major area: Accounting, Minor area: Finance.

Experience

Big Plains Agency, Inc., Bassett, Nebraska: Owner/Manager from January 1978 - December 1982. This firm is a mid-size, multiple line independent insurance agency.

FGL Commodity Services, Basset, Nebraska: President/manager from December 1982 - June 1984. This firm is a small commodity futures brokerage firm specializing in agricultural commodity contracts.

TEACHING

University of Arizona

Introduction to Managerial Accounting (5 terms).

Introduction to Federal Taxation (4 terms).

Texas A&M University

Undergraduate

Cost Accounting: Fall 1989; Spring and Fall 1990; Fall 1994; Spring, Summer and Fall 1995, Summer and Fall 1996, Summer and Fall 1997, Summer 1998, Fall 1998, Summer 2000, Fall 2000, Spring 2005, Spring 2006.

Managerial Accounting: Spring and Fall 1991, Spring 1992, Spring 1994, Summer 1993.

Managerial Accounting - Honors: Spring 1992, Spring 1993, Spring 1994.

Graduate

Partnership Taxation: Fall 1992, Fall 1993.

Corporate Taxation: Spring 1996, Spring 1997, Spring 1998, Spring 1999, Spring 2003.

Taxation and Business Strategies: Spring 1999, Spring 2000, Spring 2001, Spring 2002, Fall 2002, Fall 2003, Fall 2004, Fall 2005, Fall 2006, Fall 2007 Fall 2008

Ph.D. Seminar - Taxation: Spring 1993, Fall 1994, Fall 1996, Fall 1998, Fall 2003, Fall 2005.

Ph.D. Workshop: Fall 1999, Spring 2006, Fall 2006, Spring 2007.

Management Control Systems: Spring 1995, Spring 1996, Spring 1997, Spring 1998, Spring 1999, Spring 2000, Spring 2001, Spring 2002, Spring 2003.

MBA Management Consulting: Fall 2001, Fall 2002.

MBA Management Accounting: Spring 2008, Spring 2009, Spring 2010; Spring 2011, Spring 2012

EMBA Management Accounting: Spring 2008, Spring 2009, Spring 2010; Spring 2011, Spring 2012

Internet courses authored

Advanced Standard Costing

Financial Statement and Earnings Analysis

Introduction to Cost Accounting

Introduction to Activity-Based Costing

Advanced Performance Measurement

Decentralized Management and Accounting

Other classroom activities/achievements

Developed curriculum, and taught, a new doctoral taxation seminar, Spring 1993.

Developed curriculum for Accounting 230 Honors (Management Accounting).

Recipient of the Outstanding Teaching Award of the College of Business - CBA Honors Association, 1991-1992 and 1992-1993.

Recipient of Excellence in Teaching Award, Beta Alpha Psi, Fall 1995, Spring 1998.

Served as head of the financial management track in the professional accounting program. Taught capstone course for financial management track.

Developed a capstone course for the tax track of the professional accounting program.

Awarded the Price Waterhouse Teaching Excellence Professorship, Fall 1996.

Awarded the Carroll Phillips Faculty Fellowship in Accounting, Fall 1998, Spring 2001.

Awarded the KPMG Fellowship, Fall 2001, renewed Fall 2005.

Served on the accounting department's Undergraduate Curriculum Committee.

Served on college committee for the design and development of the Reliant Energy Trading Center.

Attended Harvard Business School Case Writing Seminar, Fall 2001.

Awarded The Association of Former Students Distinguished Achievement Award in Teaching, Fall 2002.

Coached the Texas A&M xTax team that finished among the top five nationally in 2003 and 2004.

Developed a course in firm valuation for BMC Software and delivered the course over four days in Fall 2010.

RESEARCH & PUBLICATIONS

Publications

Books

MANAGEMENT ACCOUNTING, with Cecily Raiborn and Jesse Barfield, West Publishing Co., 1993.

MANAGEMENT ACCOUNTING, 2nd Edition, with Cecily Raiborn and Jesse Barfield, West Publishing Co., 1996.

MANAGEMENT ACCOUNTING, 3rd Edition, with Cecily Raiborn and Jesse Barfield, West Publishing Co., 1999.

COST ACCOUNTING, TRADITIONS AND INNOVATIONS, 2nd Edition, with Jesse Barfield and Cecily Raiborn, West Publishing Co., 1994.

COST ACCOUNTING, TRADITIONS AND INNOVATIONS, 3rd Edition, with Jesse Barfield and Cecily Raiborn, West Publishing Co., 1997.

COST ACCOUNTING, TRADITIONS AND INNOVATIONS, 4th Edition, with Jesse Barfield and Cecily Raiborn, Southwest Publishing Co., 2000.

COST ACCOUNTING, TRADITIONS AND INNOVATIONS, 5th Edition, with Jesse Barfield and Cecily Raiborn, Southwest Publishing Co., 2003.

COST ACCOUNTING: Foundations and Evolutions, 6th Edition, with Cecily Raiborn and Jenice Prather-Kinsey, Southwest Publishing Co., 2006.

COST ACCOUNTING: Foundations and Evolutions, 7th Edition, with Cecily Raiborn, Southwest Publishing Co., 2009.

COST ACCOUNTING: Foundations and Evolutions, 8th Edition, with Cecily Raiborn, Southwest Publishing Co., 2011.

COST ACCOUNTING: Foundations and Evolutions, 9th Edition, with Cecily Raiborn, Southwest Publishing Co., 2013.

Papers

"Tax Scenarios and Value Creation: Post 1992 Europe," with John Groth, Texas A&M University, *Journal of Managerial Finance*, November 1991, pp. 26-35.

"The Accuracy and Adequacy of Tax Data in Compustat," with Ed Swanson, Texas A&M University, *Journal of the American Taxation Association*, Spring 1993, pp. 121-135.

"Taxes and the Timing of Corporate Capital Expenditures," with Robert Trezevant, University of Southern California, *Journal of the American Taxation Association*, Fall 1993, pp. 40-62.

"Cost Management & Value Creation," with John Groth, Texas A&M University, *Management Decision* Vol. 32, No. 4, 1994, pp. 52-57.

"Limited Liability Company vs. *Limited Partnership*," with Janice Lawrence and Kyle Wilson, *Oil & Gas Tax Quarterly*, December 1995, pp. 101 - 114.

"Entity Choice: Tax and Nontax Attributes of Limited Liability Companies and S Corporations," with Bill Wempe, *Oil and Gas Tax Quarterly*, March 1997, pp. 517 - 538. By request, this article was reprinted in *The Monthly Digest of Tax Articles*, December 1997, pp. 10 - 21.

"Organizational Form Decisions: A Three Dimensional View," with Bill Wempe, Texas A&M University, *Petroleum*

Accounting and Financial Management Journal, Summer 1997, pp. 52 - 62.

"The Use of Special Items to Manage Earnings and Perceptions," with Robert Trezevant, University of Southern California, *The Journal of Financial Statement Analysis*, Fall 1997, pp. 1 - 9.

"An Analysis of the Relative U.S. Tax Burden of US Corporations Having Substantial Foreign Ownership," with Janice Lawrence, University of Nebraska, *National Tax Journal* March 2000, pp. 9-22.

"The Energy Tax Act of 1977: The Economic Rationale Behind Enacted Policy and Empirical Analysis of Households Reporting the Energy Tax Credit," with Kathy Lancaster and Jack Robison, Cal-Poly State University, *Oil & Gas Energy Quarterly* (December 2001), pp. 339-368.

"Further Evidence on the Extent and Origins of JIT's Profitability Effects," with Bill Wempe, *The Accounting Review* (January 2002), pp. 203-225.

"Use of Expected Progeny Differences (EPD) Information to Estimate Maximum Bid Price for Purchased Beef Bulls" with Thomas R. Kasari, Texas A&M College of Veterinary Medicine, *The Bovine Practitioner* (June 2003), pp. 179-186.

"JIT Adoption: The Effects of LIFO Reserves and Financial Reporting and Tax Incentives," *Contemporary Accounting Research* (Fall 2004), pp. 603-638.

"An Analysis of the Tax Holiday for Repatriations Under the Jobs Act." with Roy Clemons, *Tax Notes* 120, No. 8 (August 25, 2008), pp. 759-768. This article was reprinted in *Tax Notes International* by request.

"The Lockout Effect of the U.S. Worldwide Tax System: An Evaluation of the Repatriation Tax holiday," *Tax Notes International* 63, No. 8 (August 22, 2011), pp. 617-627.

"Marketing Supply Chain Using B2b Buy-side E-commerce Systems: Does Adoption Impact Financial Performance?" *Academy of marketing Studies Journal*, forthcoming 2012.

Research in progress

Manuscripts

"The Lock-out Effect of the U.S. Worldwide Tax System: An Evaluation Around the Repatriation Tax Holiday of the American Jobs Creation Act of 2004," with Roy Clemons.

"Managing Earnings by Manipulating Inventory: The Effects of Valuation Method and Cost Structure" with Kirsten Cook and Ryan Huston (under 2nd round review at *Journal of Accounting and Economics*).

"Managing Earnings by Manipulating Inventory: The Effects of Timing, Compensation, and Governance Considerations," with Kirsten Cook and Ryan Huston.

"Market Reaction to Unexpected Changes in Inventory Levels of Manufacturing Firms, with Kirsten Cook and Ryan Huston.

"Can Compensation Policies and Director Independence Alleviate Agency Conflicts Associated with Shareholder Demands for Dividends?" with Ryan Huston

"The Implications of Shareholder Income Taxes on the Dividend Policies of Growth and Non-Growth Firms" with Ryan Huston.

"Determinants of Fourth-to-First Quarter Changes in Effective Tax Rates," with Kirsten Cook and Connie Weaver.

“Tax and Nontax Factors Associated with FIN 48 Disclosures,” with Janet McDonald.

Research funding

KPMG Peat Marwick, \$15,600, 1991.

Research grant, Texas A&M University, Office of University Research, \$500, 1991.

Research grant, Texas A&M University, Office of University Research, \$800, 1993.

Summer support for grant proposal preparation, Graduate School of Business - Texas A&M University, Summer 1994.

Curriculum development grant, Graduate School of Business, Summer 1997.

Department of Accounting Research Grant, \$10,000, Summer 2004, Summer 2005.

Mays Business School, \$10,000, Summer 2007.

PricewaterhouseCoopers, \$15,000, Summer 2009

Professional presentations/activities

Paper presentation - AAA National Convention, 1991, 1999.

Texas A&M University Tax Conference - 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003.

Beta Alpha Psi/Brazos Valley Society of CPAs continuing education seminar - 1994, 1995, 1998, 1999, 2000, 2001.

Paper presentation - ORSA/TMS Conference, New Orleans, Fall 1995.

Paper presentation - Southwest AAA Conference 1998.

Served as treasurer of the board for Literacy Volunteers of America-Brazos Valley; 1996 to 2004.

Present cost management seminars for Center for Executive Development.

Served on Advisory Board: Center for Executive Development.

Served on Advisory Committee: College of Business Trading Center.

Continuing education seminar presentations, Brazos Valley Society of CPAs, June 2000, December 2000.

Prepared and presented half-hour show about tax planning strategies on Texas State Network Radio, Spring 2000, Spring 2001.

Prepared one-hour session for the state meeting of Texas Higher Education Human Resources Association, 2005.

Served as discussant, tax and managerial sessions, AAA National meeting 2007, 2008, 2009.

Served as discussant, AAA mid-year tax section meeting, 2008.

Research workshop presentations

Texas A&M, Accounting Department, Summer 1990

Texas A&M, Finance Department, Fall 1990

Texas A&M, Accounting Department, Summer 1991
Texas A&M, Accounting Department, Summer 1992
University of Nebraska, Dept. of Accounting, Spring 1993
Texas A&M, Accounting Department, Fall 1993
Texas A&M, Accounting Department, Fall 1994
University of Houston, Fall 1994
University of Nebraska, Spring 1999
University of Indonesia, Spring 2002
Texas A&M, Accounting Department, Spring 2003, Summer 2006
Lone Star Research Conference, June 2006

Doctoral student committees

Bill Wempe, chair
Jim Seida, chair
Sharon Hurley, chair
Jap Effendi, chair
Ryan Huston, Chair
Kirsten Cook, Chair
Roy Clemons, Chair
Janet McDonald, Chair
Craig Keller, member
William Rankin, member
Cheryl Trahan, member
Siddharta Utama, member
Hubert Glover, member
Renee Price, member
Valerie Vandrzyk, member
Craig Keller, member
Tina Loraas, member
Janell Blazovich, member
Billy Strawser, member

Other research and service activities

Served on editorial board of *Journal of International Accounting, Auditing and Taxation*.

Served on editorial board of *Accounting Horizons*.

Served on the "tax manuscript award" committee for the tax section of the American Accounting Association, 1992, 1993, 1994.

Ad hoc reviewer - *National Tax Journal, Accounting Horizons, Contemporary Accounting Research, The Accounting Review, Journal of Management Accounting Research, Journal of Accounting and Public Policy*

Received Academy of International Business, U.S. Southwest Chapter, 1998 Distinguished Paper Award.

Serve on the accounting department's Ph.D. advisory committee.

Served as chair of the accounting department's recruiting committee.

Serve on accounting department's policy committee.

Serve on department's faculty recruiting committee.

Serve as coordinator of Ph.D. Program.