

VITA

Steven D. Grossman
Office telephone: 979-845-4507

Education:

Ph.D., Tufts University, 1972
MA, Northeastern University, 1967
BS, Northeastern University, 1964

Professional Experience:

Texas A&M University, Associate Professor (tenured), 1989-present
University of Lowell, Professor 1987-1989
Texas A&M University, Associate Professor (tenured), 1978-1987, Summer 1988
Northeastern University, Visiting Professor, Summers 1978, 1979, 1981, 1985, 1987, 1989, 1992
Texas A&M University, Assistant Professor, 1976-1978
University of Lowell, Assistant Professor, 1974-1976
Northeastern University, Assistant Professor, 1972-1974
Northeastern University, Instructor, 1969-1972
Patterson, Teele & Dennis (now Alexander Grant), Field Auditor, 1964-1965

Awards and Honors

Certificate of Merit Award by the National Association of Accountants for “The Attitudes of Management Accountants,” published in Management Accounting, November 1978.
Award for Outstanding Research, College of Business Administration, Texas A&M University, 1979-1980.
Certificate of Merit Award by the National Association of Accountants for “What FAS No. 33 Does to Bank Financial Statements,” published in Management Accounting, January 1981.
Award for Outstanding Research, College of Business Administration, Texas A&M University, 1984-1985.

Courses Taught:

Graduate-

Interdisciplinary Interface of Accounting Thought (required accounting course for doctoral students)
Doctoral Seminar (required managerial accounting course for doctoral students)
Development of Accounting Thought
Managerial Accounting (core course in accounting for graduate students)
Managerial Accounting
Accounting Planning and Control
Information Systems
Statistics
Operations Research
Managerial Economics

Undergraduate-

Accounting Theory
Intermediate Accounting I
Intermediate Accounting II
Cost Accounting
Introductory Accounting
Managerial Accounting
Accounting Planning and Control
Information Systems
Statistics
Operations Research
Financial Statement Analysis

Class Innovation:

A computerized business game (co-authored with Richard Lindhe) with numerous accounting applications. It has been used in an accounting information systems course in the Graduate School of Professional Accounting at Northeastern University and was used in all sections of the undergraduate business policy course at Northeastern University 1973-1979.

Publications in Professional Journals:

“A Test of Speed of Adjustment in Manufacturing Inventory Investment,” The Quarterly Review of Economics and Business, Autumn 1973.

“Accounting for the Receivable in a Lease Transaction: A Dilemma,” (co-authored with M. L. Fetters), The Accounting Review, October 1974.

“The Application of Communication Theory to Financial Statement Analysis,” The Financial Review, 1975.

“The Educational Background of the Managerial Accountant: Recommendations from a Field Study,” (co-authored with C. P. Carter, M. L. Fetters, H. D. Fletcher, R. Lindhe, L. M. Malchman, and R. A. Parsons), The Ohio CPA, Spring 1976.

“An Experiment on the Role of the Sender in Oral Communication,” (co-authored with R. Lindhe), ETC: A Review of General Semantics, Fall 1976.

“Nonqualified Stock Option Treatment,” (co-authored with D. L. Crumbley), Taxes -- The Tax Magazine, March 1977, reprinted in a student manual for internal use by Deloitte Haskins & Sells.

“The Elimination of Statutory Depletion and Certain of Its Effects,” (co-authored with C. D. Stolle), Oil & Gas Tax Quarterly, June 1977.

“An Examination of Accounting Changes,” (co-authored with M. R. Lane), The Ohio CPA, Winter 1977.

“The End of Qualified Stock Options in Executive Compensation is Near,” (co-authored with D. L. Crumbley), Financial Executive, March 1978.

“Accounting and Behavioral Concepts: A Classroom Approach,” (co-authored with R. H. Strawser), The Accounting Review, April 1978.

“An Examination of Extraordinary Items on the Income Statement,” (co-authored with J. J. Benjamin and R. H. Strawser), The Ohio CPA, Autumn 1977.

“Guidance on Restricted Stock Options,” (co-authored with D. L. Crumbley), The Tax Executive, April 1978.

“A Study on Replacement Cost Disclosure in the Petroleum Industry,” (co-authored with G. L. Schugart and R. H. Strawser), Oil & Gas Tax Quarterly, March 1978.

“Financial Disclosure for Diversified Companies,” (co-authored with T. Oxner and R. Rivers), Atlanta Economic Review, July-August 1978. An Abstract of the article is printed in Management Research, November-December 1978.

“The Change in Prior Period Adjustments by the Financial Accounting Standards Board,” (co-authored with M. L. Fetters), The Louisiana Certified Public Accountant, January 1978.

“New Oil and Gas Accounting Requirements,” (co-authored with S. M. Flory), The CPA Journal, May 1978.

“Statistical Sampling with the Difference Technique,” (co-authored with M. Tummins), The Michigan CPA, July-August 1978.

“The Oil and Gas Accounting Controversy,” (co-authored with S. M. Flory), The Louisiana Certified Public Accountant, Summer-Fall 1978.

“Expanding the Usefulness of Your ROI Measure,” (co-authored with R. B. Welker), The National Public Accountant, October 1978.

“The Attitudes of Management Accountants,” (co-authored with A. J. Francia and R. H. Strawser), Management Accounting, November 1978. Awarded a Certificate of Merit by the National Association of Accountants.

“An Assessment of Replacement Cost Disclosures,” (co-authored with S. H. Kratchman and R. B. Welker), The Journal of Financial Planning, September 1978.

“New Ballgame for Oil and Gas Accounting,” (co-authored with K. Cooper and S. M. Flory), The CPA Journal, January 1979.

“Property Tax Valuation Procedures for Mineral Reserves,” (co-authored with W. L. Beyer), Oil & Gas Tax Quarterly, March 1979.

“Comparing GAAP and Distributable Income,” (co-authored with G. L. Schugart and R. H. Strawser), The Tax Executive, April 1979.

“Perceptions of Oil Analysts on the Adequacy of 10-K Reports,” (co-authored with R. B. Welker), Review of Regional Economics and Business, April 1979.

“New Dimensions to the Cost-Volume-Profit (Breakeven) Technique,” (co-authored with C. W. Plum and R. B. Welker), Managerial Planning, March-April 1979.

“Segmental Reporting: An Appraisal,” (co-authored with S. H. Kratchman and R. B. Welker), Massachusetts CPA Review, May-June 1979.

“Replacement-Cost Squeeze on the Airlines,” (co-authored with G. L. Schugart and R. H. Strawser), Business, November-December 1979.

“Accounting for Social Responsibility,” (co-authored with J. J. Benjamin and R. H. Strawser), Mississippi Business Review, June 1979.

“Reserve Recognition Accounting: A Proposed Disclosure Framework,” (co-authored with K. Cooper, S. M. Flory, and J. C. Groth), Journal of Accountancy, September 1979.

“An Intra and Inter-Industry Comparison of Performance Measures Based on Alternative Income Concepts,” (co-authored with G. L. Schugart and R. H. Strawser), The Financial Review, Fall 1979.

“Accounting Application of Covariance Analysis,” (co-authored with H. L. Jensen), Accounting and Business Research, Autumn 1979.

“Lease Accounting Rules: Benefit or Burden?” (co-authored with M. N. Cassell and W. T. Shearon), Business, November-December 1980.

“Accounting for the Impact of Inflation: The Experience of the Oil Companies,” (co-authored with S. H. Kratchman and G. A. Giroux), Oil & Gas Tax Quarterly, December 1980.

“The Effect of Replacement Cost Disclosures on Security Prices,” (co-authored with S. H. Kratchman and R. B. Welker), Journal of Accounting, Auditing & Finance, Winter 1981.

“Inflation Accounting for the Small Company,” (co-authored with S. H. Kratchman and G. A. Giroux), Journal of Accountancy, (Practitioners Forum), November 1980.

“People React to More than the Message,” (co-authored with R. Lindhe), Human Systems Management, November 1980.

“What FAS No. 33 Does to Bank Financial Statements,” (co-authored with G. A. Giroux and S. H. Kratchman), Management Accounting, January 1981. Awarded a Certificate of Merit by the National Association of Accountants.

“Foreign Currency Translation: An Update,” (co-authored with J. J. Benjamin), The CPA Journal, February 1981.

“How Does Inflation Affect a BHC’s Rate of Return?” (co-authored with G. A. Giroux and W. T. Shearon), Issues in Bank Regulation, Winter 1981. Subsequently republished by the Bank Administration Institute in the Summer 1983 issue of the Journal of Bank Research.

“More on Inflation Accounting for the Small Company,” (co-authored with G. A. Giroux and S. H. Kratchman), Journal of Accountancy, (Practitioners Forum), May 1981.

“Proper Use of the Equity Method,” (co-authored with R. H. Strawser), The CPA Journal, (Accounting and Auditing Section), December 1981.

“Inflation Accounting for the Oil & Gas Industry,” (co-authored with G. A. Giroux and S. H. Kratchman), Oil & Gas Tax Quarterly, December 1981.

“The Tax Act of 1981 - Its Impact on Deferred Income Taxes Payable Due to Depreciation,” (co-authored with A. G. Mayper and C. J. Nixon), The Tax Executive, April 1982.

“Important Considerations in the Budgeting Process,” (co-authored with R. Lindhe), Managerial Planning, September-October 1982. Reprinted in P.B. DuBose, Readings in Management (Engelwood Cliffs: Prentice-Hall, Inc., 1987).

“Evaluating the Interest Rate/Points Tradeoff on Personal Residence Loans,” (co-authored with C.J. Nixon), National Public Accountant, December 1982.

“A Change of Objective in Foreign Currency Translation,” (co-authored with J. J. Benjamin and C. E. Wiggins), The Louisiana Certified Public Accountant, Winter-Spring 1983.

“More on Generally Accepted Auditing Standards,” (co-authored with R.H. Strawser), The CPA Journal, (Accounting and Auditing section), February 1983.

“Oil and Gas Disclosures - The FASB Reacts,” (co-authored with A.G. Mayper and R.B. Welker), The CPA Journal, May 1983.

“How Does Inflation Affect a BHC's Rate of Return?” (co-authored with G.A. Giroux and W. T. Shearon) Journal of Bank Research, Summer 1983.

“Translate-Restate vs. Restate-Translate--Pragmatism Overrides Theory,” (co-authored with S.H. Kratchman and R.B. Welker), The Ohio CPA Journal, Summer 1983.

“Early Implementation of New Foreign Currency Rules: An Evaluation of Annual Reports,” (co-authored with J.J. Benjamin and C.E. Wiggins), Akron Business and Economic Review, Fall 1983.

“Use of Practical Capacity in Inventory Valuation: The Wellman Experience,” (co-authored with A.P. Curatola and W.L. Webb), The Tax Executive, October 1983.

“Auditing Agricultural Producers and Cooperatives,” (co-authored with C.J. Nixon and F.R. Sneed), The CPA Journal, December 1983.

“The Relationship Between Long-Term Strategy and Capital Budgeting,” (co-authored with R. Lindhe), The Journal of Business Strategy, Fall 1984.

“The Tax Effect of the TEFRA Investment Tax Credit on Financial Accounting,” (co-authored with C.J. Nixon), National Public Accountant, December 1984.

“Accounting for Income Taxes: The Oil and Gas Case,” (co-authored with W.G. Mister and W.T. Shearon); Oil and Gas Tax Quarterly, December 1984. Reprinted in Public Utilities Law Anthology, Volume VIII (1984-1985), November 1986.

“A Comparative Analysis of Stock-Based Incentives for Executives,” (co-authored with B.G. Kilpatrick and W.G. Mister), The Tax Executive, April 1985.

“The Impact of Foreign Currency Translation on Reporting during the Phase-in of SFAS No. 52,” (co-authored with J. J. Benjamin and C. E. Wiggins), Journal of Accounting, Auditing and Finance, Summer 1986. Reprinted in Jagdish Sheth and Abdolreza Eshghi, Global Accounting Perspectives (Cincinnati: South-Western Publishing Co., 1988).

“Cash Flow Statements for Oil and Gas Companies,” (co-authored with S. H. Kratchman), Oil and Gas Tax Quarterly, June 1988.

“Financial Analysis of the Statement of Cash Flows,” (co-authored with D. Pearl), The Ohio CPA Journal, Summer 1988.

“Booking Your Promises: Accounting for Postemployment Benefits,” (co-authored with S. M. Flory and T. J. Phillips), The Woman CPA, October 1989.

“OPEB Invades Financial Statements,” (co-authored with S. M. Flory and T. J. Phillips), Today's CPA, January/February 1990.

“Accounting for the Commonwealth of Independent States-American Joint Ventures: Problems and Applications,” (co-authored with D.L. Crumbley and S. Welch), Oil & Gas Law and Taxation Review, Volume 10, Issue 5, 1992.

“Teaching the Pension Reconciliation,” The Accounting Educators' Journal, Fall 1993.

“Could Financial Analysis Have Provided Early Warnings About Enron's Road to Bankruptcy?” Oil, Gas & Energy Quarterly, June 2002.

“Income Tax Elasticity – A Regional Analysis,” (co-authored with D. R. Lassila and C. E. Wiggins), Journal of Business and Economic Studies, Fall 2002.

“Gouging by Oil and Gas Companies—What Do the Financial Reports Say?” (co-authored with A. M. Grossman), Oil, Gas & Energy Quarterly, December 2006.

“The Impact of Tax Reform Legislation on the Elasticity of the Federal Income Tax,” (co-authored with A. C. Keller, D. R. Lassila, and C. E. Wiggins), Journal of Business and Public Affairs, Volume 34, Number 1, 2008.

“Capitalizing Lease Payments: Potential Effects of the FASB/IASB Plan,” (co-authored with A. M. Grossman), The CPA Journal, May 2010

“Measuring Tax Policy Aggressiveness,” (co-authored with A. M. Grossman), Tax Notes, March 26, 2012.

Reprinted Articles:

“Accounting for Income Taxes: The Oil and Gas Case,” (co-authored with W. G. Mister and W.T. Shearon), Oil and Gas Tax Quarterly, December 1984. Reprinted in Public Utilities Law Anthology, Volume VIII (1984-1985), November 1986.

“Important Considerations in the Budgeting Process,” (co-authored with R. Lindhe), Managerial Planning, September-October 1982. Reprinted in P.B. DuBose, Readings in Management (Englewood Cliffs: Prentice-Hall, Inc., 1987).

“The Impact of Foreign Currency Translation on Reporting during the Phase-in of SFAS No. 52,” (co-authored with J. J. Benjamin and C. E. Wiggins), Journal of Accounting, Auditing and Finance, Summer 1986. Reprinted in Jagdish Sheth and Abdolreza Eshghi, Global Accounting Perspectives (Cincinnati: South-Western Publishing Co., 1988).

Presentations at Annual Meetings:

“Testing the Equality Between Sets of Coefficients in Linear Regression Equations for Manufacturing Inventory Investment,” 1973 Proceedings of the American Statistical Association.

“Using Information Theory for Financial Analysis,” 1974 Northeast AIDS Proceedings.

“The Effectiveness of Monetary and Fiscal Policy on Personal Income in the New England Region,” (co-authored with H. D. Fletcher) presented at the 1974 annual meeting of the Eastern Economic Association.

“A Practical Approach to Statistical Analysis in Cash Budgeting,” Conference Proceedings of the Mid-Atlantic Regional Meeting of the American Accounting Association, April 1-3, 1976.

“Measuring the Effects of Price-Level Restatements on Financial Position: An Informational Approach,” (co-authored with C. P. Carter and H. D. Fletcher), Proceedings of the Eastern Finance Association - 1977.

“Analyzing the Shifts in Inventory Relationships Between Time Periods,” (co-authored with R. Rivers), presented at the May 1978 National Meeting of TIMS-ORSA.

“A Multivariate Statistical Analysis for Validation and Verification of a Cash Budget Simulation,” (co-authored with R. Rivers), presented at the November 1978 National Meeting of TIMS-ORSA.

“Determining the Quality and Dependability of a Cash Budget Simulation,” (co-authored with R. Rivers), S.E. AIDS 1979 Nashville Proceedings.

“Financial Statements: Useful Input for Decision Makers?” (co-authored with C. G. Carpenter, A. J. Francia, and R. H. Strawser), Western AIDS 1979 Reno Proceedings.

“A Systems Approach to Decision Analysis,” (co-authored with R. Lindhe), 1981 Northeast AIDS Proceedings.

“The Impact of Price Level Changes on New England Based Companies,” (co-authored with G. A. Giroux, S. H. Kratchman and R. Rivers), 1981 National AIDS Proceedings.

“An Empirical Examination of Stock Market Behavior in Response to RRA Disclosures,” (co-authored with P.A. Burnaby and R.B. Welker), Collected Papers of the American Accounting Association Southeast Regional Meeting, 1985.

“The Tax Allocation Controversy: An Analysis of Volatility,” (co-authored with W. G. Mister and W. T. Shearon), 1986 Southeast AIDS Proceedings.

“Accounting for Soviet-American Joint Ventures: Problems and Applications,” (co-authored with D.L. Crumbley and S. Welch), 1991 Academy of International Business: Southwest Conference Proceedings.

Participation in Annual Meetings:

Discussant - “Intra Metropolitan Employment Location Shifts Represented in the EMPIRIC Land Use Forecasting Model: Comment,” Proceedings of Regional Business and Economic Development: The New England Experience, November 1973.

Discussant on “Measuring the Compensation Cost of Employee Stock Options,” at the 1976 Northeast Meeting of American Accounting Association.

Invited Paper:

A paper on the use of computers in generating accounting reports before the Accounting Society of Western New England College in 1973.

Textbooks:

Accounting Information Systems (co-authored with R. Lindhe), Houston: Dame Publications, Inc., 1980.

College Accounting Principles (co-authored with S.H. Kratchman and R.E. Malcom), Englewood Cliffs: Prentice-Hall, Inc., 1985.

Intermediate Accounting (co-authored with J. J. Benjamin and R. H. Strawser) Boston: Allyn and Bacon, Inc., 1987.

Self-Study Course Books:

A Manager's Guide to Financial Analysis, Fourth Edition (co-authored with D.L. Crumbley), Boston: American Management Association, 1992.

The Job of the Corporate Controller, Fifth Edition, Boston: American Management Association, 1995.

Activity-Based Costing (co-authored with D.L. Crumbley), Boston: American Management Association, 1995.

A Manager's Guide to Financial Analysis, Fifth Edition, Boston: American Management Association, 1999.

Activity-Based Costing, Second Edition, Boston: American Management Association, 2000.

Casebooks:

Issues and Cases in Accounting (co-authored with R.H. Strawser), Houston: Dame Publications, Inc., 1988.

Issues and Cases in Accounting, Revised Edition (co-authored with R.H. Strawser), Houston: Dame Publications, Inc., 1990.

Issues and Cases in Accounting, Third Edition (co-authored with R.H. Strawser), Houston: Dame Publications, Inc., 1991.

Issues and Cases in Accounting, Fourth Edition (co-authored with R.H. Strawser), Houston: Dame Publications, Inc., 1992.

Issues and Cases in Accounting, Fifth Edition (co-authored with R.H. Strawser), Houston: Dame Publications, Inc., 1995.

Issues and Cases in Accounting, Sixth Edition (co-authored with R.H. Strawser), Houston: Dame Publications, Inc., 1996.

Cases in Financial Reporting and Disclosures, Houston: Dame Publications, Inc., 1996.

Issues and Cases in Accounting, Seventh Edition (co-authored with R.H. Strawser), Houston: Dame Publications, Inc., 1997.

Issues and Cases in Accounting, Eighth Edition (co-authored with J.A. Strawser), Houston: Dame Publications, Inc., 1998.

Issues and Cases in Accounting, Ninth Edition (co-authored with J.A. Strawser), Houston: Thomson Learning, 2000.

Issues and Cases in Accounting, Tenth Edition (co-authored with J.A. Strawser), Houston: Thomson Learning, 2001.

Issues and Cases in Accounting, Eleventh Edition (co-authored with J.A. Strawser), Houston: Thomson Learning, 2002.

Issues and Cases in Accounting, Twelfth Edition (co-authored with J.A. Strawser), Mason: Thomson Learning, 2003.

Issues and Cases in Accounting, Thirteenth Edition (co-authored with J.A. Strawser), Mason: Thomson Learning, 2005.

Issues and Cases in Accounting, Fourteenth Edition (co-authored with J. A. Strawser), Mason: Thomson Learning, 2006.

Practice Sets:

Red Canyon Sports Center (co-authored with S.H. Kratchman and R.E. Malcom), Englewood Cliffs: Prentice-Hall, Inc., 1985.

The Tall Man's Clothing Emporium (co-authored with S.H. Kratchman and R.E. Malcom), Englewood Cliffs: Prentice-Hall, Inc., 1985.

The Unicorn Book Store (co-authored with S.H. Kratchman and R.E. Malcom), Englewood Cliffs: Prentice-Hall, Inc., 1985.

Good Buddy CBs, Inc., (co-authored with S.H. Kratchman and R.E. Malcom), Englewood Cliffs: Prentice-Hall, Inc., 1985.

Rainy Day Books, Revised Edition (co-authored with T.P. Edmonds), Houston: Dame Publications, Inc., 1993.

Readings Book:

Readings in Oil Industry Accounting (co-authored with D. L. Crumbley), Tulsa: The Petroleum Publishing Company (now PennWell Publishing Company), 1980.

Book Chapters:

“International Accounting,” Chapter 20 in Financial Accounting, Ninth Edition (Benjamin, Francia, and Strawser), Houston: Dame Publications, Inc., 1990 and Chapter 28 in Principles of Accounting, Sixth Edition (Benjamin, Francia, and Strawser), Houston: Dame Publications, Inc., 1990. The chapter also appeared in subsequent editions of both books.

Miscellaneous:

Reply to a letter by C. J. Wydra, Corporate Tax Director of Diamond Shamrock Corporation, The Tax Executive, July 1979.

“Using Forensic Investigation Techniques to Avoid Financial Disaster,” (coauthored with N.G. Apostolou and D.L. Crumbley), The Forensic Examiner, September/October 2002.

Ph.D. Committee Assignments:

Chairman-

S. Strickland	1981
P. Burnaby	1982
J. Strawser	1985
W. Pasewark	1986
K. Walker	1986
C. Bain	1987
G. Berg	1987
P. Tandy	1987
J. Strawser	1997

Member-

K. Orbach	1978
J. Horlick	1978
R. Gallum	1979
J. Stern	1979
M. Lane	1980
T. Dickens	1983
D. Welker	1985
T. Rowe	1985
D. Poe	1985
J. Greenspan	1985
A. Billings	1986
R. Viator	1986
L. Gulley	1986
J. Kennedy	1987
N. Wilburn	1987
J. Power	1993
C. Trahan	1996
K. Olibe	1999