

Resume

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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, Bassett, 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.

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.

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

Ph.D. Workshop: Fall 1999.

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.

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 since 1997. Teach 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.

Served on the accounting department's Undergraduate Curriculum Committee.

Serve 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.

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, West Publishing Co., 2006.

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.

Unpublished Working papers

"An Examination of the Determinants of Foreign Direct Investment in the United States," with Kingsley Olibe, former Ph.D student, Texas A&M University.

"An Evaluation of the Alternative Minimum Tax versus a Broad-based Tax," with Dennis Lassila, Texas A&M University and Jim Seida, Indiana University.

Research in progress

Manuscripts under review

"Impact of B2B Buy-Side E-Commerce Systems on Firm Profitability," with Jap Effendi and Murphy Smith. This paper was developed as a first-year paper project. I supervised the development of the paper. The paper is under revision for second round review at *Contemporary Accounting Research*.

Manuscripts Under Development

"Impact of B2B Buy-Side E-Commerce Systems on Firm Profitability," with Jap Effendi and Murphy Smith.

"Can Short Sellers Anticipate Accounting Restatements?" with Ed Swanson and Jap Effendi. This paper is a cut from Jap Effendi's dissertation which I chaired. The paper will be submitted to *The Accounting Review* this spring.

"Are Tax and Earnings Management Incentives Linked to Firms' Decisions to Retire Debt Early, and to Replace the Retired Debt?" with Lale Guler.

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.

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.

Serve as treasurer of the board for Literacy Volunteers of America-Brazos Valley; oversee expenditure of \$100,000 annual budget, 1996 to present.

Present cost management seminars for Center for Executive Development.

Serve on Advisory Board: Center for Executive Development.

Serve 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.

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
Texas A&M, Accounting Department, Spring 2003

Doctoral student committees

Bill Wempe, chair
Jim Seida, chair
Sharon Hurley, chair
Jap Effendi, chair
Ryan Huston, Chair
Kirsten Cook, 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
Tina Loraas, member
Janell Blazovich, member
Lale Guler, member

Other research 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.

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

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

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

Serve on accounting department's policy committee.