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PERSONAL DATA

Age: Born December 19, 1941
Marital Status: Married, two children

EDUCATION

BBA	University of Cincinnati	1964
MBA	University of Cincinnati	1965
CPA	State of Ohio	1966
Ph.D.	University of Cincinnati	1970

HONORS

Beta Gamma Sigma
Beta Alpha Psi
Haskins & Sells Foundation Award for Excellence in Accounting, 1963
Honors Graduate in Accounting, 1964
Wall Street Journal Student Achievement Award, 1965
Omicron Delta Kappa

ACADEMIC EXPERIENCE

SAP Fellow in Enterprise Systems	University of Cincinnati	2005-present
Director of Master of Science in Accounting Program		2006-present
Chair, Department of Accounting	University of Cincinnati	2002-2006
Chair, Department of Accounting and Information Systems	University of Cincinnati	1997-2002
Chair, Department of Accounting		1992-1997
Guest Professor	Johannes Kepler University Linz, Austria	Fall Quarter, 2000 to 2006
Professor	University of Cincinnati	1980-present
Honorary Senior Visiting Fellow	University of Manchester England	Dec., 1980 and March, 1981
Acting Head of Department	University of Cincinnati	1978-80
Visiting Associate Professor	The Ohio State University	1975-76
Associate Professor	University of Cincinnati	1974-80
Assistant Professor	University of Cincinnati	1970-74
Instructor	University of Cincinnati	1965-70

BUSINESS AND PROFESSIONAL EXPERIENCE

Internship	Armco Steel Corporation	Summer, 1964
Staff Accountant	Peat, Marwick, Mitchell & Co., CPA's	1962-64
Management Trainee	Link-Belt Co.	1960-62

UNIVERSITY MEMBERSHIPS

University of Cincinnati:

College of Business Administration
 Graduate Faculty of College of Business Administration
 Graduate Faculty of the University

The Ohio State University:

College of Administrative Sciences

TEACHING AREAS

Information systems
 Managerial accounting
 Systems analysis and design
 Software engineering
 International accounting
 Computer programming - COBOL
 Business combinations and consolidated financial statements

PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public Accountants
 American Accounting Association
 International Accounting Section - American Accounting Association
 Artificial Intelligence Section - American Accounting Association
 Administrators of Accounting Programs Section - American Accounting Association
 European Accounting Association
 International Association of Accounting Education and Research
 Institute of Management Accountants

PUBLICATIONS

A. Refereed Articles

1. (With Susanne O'Callaghan and John Walker), "Over and Under Reliance on Internal Controls: Neural Networks Versus External Auditors," Artificial Intelligence in Accounting and Auditing: Toward New Paradigms, Vol. 4, February, 1998.
2. (With Robert W. Scapens), "An International Study of Accounting Practices in Divisionalized Companies and Their Associations with Organizational Variables", The Accounting Review, (April, 1985), 231-247.
3. (With Robert W. Scapens), "The Control of Capital Investment in Divisionalized Companies," Management Accounting, (October, 1982), 24-29.

PUBLICATIONS (Continued)**A. Refereed Articles (Continued)**

4. (With Robert W. Scapens), "Performance Measurement and Formal Capital Expenditure Controls in Divisionalized Companies," Journal of Business Finance and Accounting, (Autumn, 1981), 389-419. Awarded Baxter Prize for best accounting article in the 1981 volume.
5. (With Herbert E. Walter), "Financial Reporting: A Two Perspective Issue," Management Accounting, (June, 1981), 32-37.
6. (With Robert W. Scapens), "The Control of Divisional Investment Projects: Some Evidence from the U.S. and U.K.," Maandbladvoor Accountancy en Bedrijfshuishoudkunde (Journal of Accountancy and Business Economics), (Spring, 1981), 118-144.
7. (With Gyan Chandra and Jacob Paperman), "Human Resource Accounting: Is It Supported by Economic Theory?," Indian Journal of Accounting, (June-December, 1980), 37-49.
8. (With Robert W. Scapens), "Beyond Sandilands: The Evolution of Current Cost Accounting in the United Kingdom," Cost and Management, (November-December, 1980), 16-20.
9. (With Robert W. Scapens), "Accounting for the Effects of Changing Prices: Experience in the U.K. and Implications for the U.S.," Journal of Accountancy, (July, 1980), 82-87. Reprinted in International Accounting and Transnational Decisions, edited by S. J. Gray, (London: Butterworths, 1983).
10. (With Karen Carroll), "Tax Planning Tools for the Multinational Corporation," Management Accounting, (June, 1979), 37-41.
11. (With Robert W. Scapens), "Current Cost Accounting As A Surrogate for Dividend Paying Ability," Accounting and Business Research, (Summer, 1978), 208-216.
12. (With Robert W. Scapens), "A Sample of Sandilands: Let Your Figures Do the Talking," CA Magazine, (January, 1977), 45-58.
13. (With Arnold Cirtin, Wayne Overmyer, and Mohamed Shamma), "Network Analysis: Planning and Control Aid for Auditing," The National Public Accountant, (August, 1976), 26-29.
14. (With John M. Malloy and Eugene Willis), "Interim Financial Reporting: A Survey of Attitudes of Chartered Financial Analysts," The Ohio CPA, (Spring, 1975), 61-69.
15. (With Charles D. Mecimore), "Controlling Computer Operations or Controlling Operations with Computers," The National Public Accountant, (March, 1975), 30-34.
16. "COMBUD: A Computer Simulation of the Budgetary Process of the Firm," in Accounting Education: Problems and Prospects, edited by James Don Edwards, (Sarasota, Florida: American Accounting Association, 1974).
17. "Using Computerized Budget Simulation Models as a Teaching Device," The Accounting Review, XLVII (October, 1972), 836-839.
18. (With John M. Malloy), "Careful Record-Building Before Return Time is the Key to Large Medical Expense Deductions," Taxation for Accountants, VII (December, 1971), 376-381.

B. Monographs

1. (With Robert W. Scapens and P. Tikkas), Financial Control of Divisional Capital Investment, (London: The Institute of Cost and Management Accountants in England, 1982)

PUBLICATIONS (Continued)

C. Proceedings

1. (With Raymond P. Neveu and Jack A. Hale), "Specific Problem Areas Encountered in Designing and Implementing a Computer Assisted Instruction System," Proceedings of Second Annual Southeastern Conference of American Institute of Decision Sciences, (July, 1972).
2. (With Raymond P. Neveu and Jack A. Hale), "Computer Assisted Instruction in Accounting: A System Description and Some Empirical Results," Proceedings of Fourth Annual Meeting of American Institute of Decision Sciences, (November, 1972).
3. "COMBUD: A Computer Simulation of the Budgetary Process of the Firm," Proceedings of 1973 Midwest Conference of American Institute of Decision Sciences, (April, 1973).
4. (with David Dennis and John Walker), "Observations of Problems Inherent in Paradigm Research as Fulfillment of the Doctoral Research Requirement," Proceedings of 1992 Mid-Atlantic Meeting of American Accounting Association, March, 1992.
5. (with Susanne O'Callaghan and John Walker), "Over and Under Reliance on Internal Controls - Neural Networks versus External Auditors," Proceedings of 1995 Mid-Atlantic Meeting of American Accounting Association, March, 1995.

D. Professional Development Texts with Readings and Cases

1. (With Charles D. Mecimore), Inventory Management and Control. (New York: National Association of Accountants, 1973).
2. (With Charles D. Mecimore), Effective Inventory Management. (New York: National Association of Accountants, 1974).
3. Managerial Accounting Techniques, (Columbus, Ohio: Ohio Society of Certified Public Accountants, 1975).
4. (With Jacob B. Paperman), Data Processing - Concepts and Information Systems Design. (New York: National Association of Accountants, 1977).

E. Casebooks

1. John Paul Jones, Attorney at Law: An Accounting Case Study. (Englewood Cliffs, New Jersey, Prentice-Hall, Inc., 1974).
2. Cook Jewelry, Inc.: An Accounting Case Study. (Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1974).

F. Book Reviews

1. Management Accounting and Control of Data Processing by Richard L. Nolan, The Accounting Review, (July, 1978), 813-814.

PROFESSIONAL SERVICE

A. Editor, Advances in International Accounting, Volumes 11, 12, 13, 14, 15, 16, 17, 18, 19, 20

B. Papers Presented

1. Discussion of paper by Roland A. Minch, "An Interactive Matrix Method for Solving Problems of Reciprocal Distribution in Accounting," Third Annual Midwest Regional Conference of American Institute of Decision Sciences, April 21, 1972.

PROFESSIONAL SERVICE (Continued)**B. Papers Presented (Continued)**

2. (With Raymond P. Neveu and Jack A. Hale), "Specific Problem Areas Encountered in Designing and Implementing a Computer Assisted Instruction System," Presented before Second Annual Southeastern Regional Conference of American Institute of Decision Sciences, April 27, 1972.
3. " $4/2 = 2 + 3 =$ The Problem of Community College Transfers, Presented before Ohio Regional Group of American Accounting Association, May 6, 1972.
4. (With Raymond P. Neveu and Jack A. Hale), "Computer Assisted Instruction in Accounting: A System Description and Some Empirical Results," Presented before Fourth Annual Meeting of American Institute of Decision Sciences, November 3, 1972.
5. "COMBUD: A Computer Simulation of the Budgetary Process of the Firm," Presented before 1973 Midwest Conference of American Institute of Decision Sciences, April 14, 1973.
6. (With Robert W. Scapens), "The Control of Divisional Investment Projects: Some Evidence from the U. S. and U. K.," Presented before Third Annual Congress of the European Accounting Association, Amsterdam, March 24, 1980.
7. Discussion of paper by Michael J. Earl, "MIS and Management Accounting - A MISalliance," Management Accounting Research Conference sponsored by Institute of Chartered Accountants of England and Wales, Institute of Chartered Management Accountants, and Social Sciences Research Council, University of Manchester, England, December 17, 1980.
8. (With Robert W. Scapens), "The Organizational Context of Accounting in Divisionalized Companies: An International Comparison," Presented before Fourth Annual Congress of the European Accounting Association, Barcelona, Spain, April 14, 1981 and Annual Meeting of the American Accounting Association, Chicago, August 7, 1981.
9. "Use of Microcomputers in the Accounting Curriculum: Some Current Applications and Problem Areas," Presented before Eighth Annual Congress of the European Accounting Association, Brussels, Belgium, April 3, 1985.
10. (with Susan Hughes and David Kim), "An Investigation of the Relationship between Quantitative Characteristics and the Year of Adoption of SFAS No. 52," Annual Meeting of Ohio Region, American Accounting Association, May 2, 1987.
11. (with Susan Hughes), "The Use of Discounted Cash Flow Techniques in Collective Bargaining Settlement Cost Estimates," Annual Meeting of Northeast Region, American Accounting Association, April, 1993.
12. (with David Dennis and John Walker), "Observations of Problems Inherent in Paradigm Research as Fulfillment of the Doctoral Research Requirement," Annual Meeting of Mid-Atlantic Region, American Accounting Association, March, 1992.
13. (with Susanne O'Callaghan and John Walker), "Over and Under Reliance on Internal Controls - Neural Networks versus External Auditors," Annual Meeting of Mid-Atlantic Region, American Accounting Association, March, 1995.
14. (with Susanne O'Callaghan and John Walker), "Over and Under Reliance on Internal Controls - Neural Networks versus External Auditors," Annual Meeting, American Accounting Association, August, 1995.

PROFESSIONAL SERVICE (Continued)**B. Papers Presented (Continued)**

15. Discussion of paper by Krishna Ersi, "Environmental Information Disclosure in Indian Companies: A Study," International Accounting Research: Multinational Enterprises and Global Change, International Association for Accounting Education and Research, University of Warwick, England, May 25, 1996.

C. Committee Service

1. Member, Program Committee for Annual Meeting of Ohio Regional Group of American Accounting Association, 1971-72.
2. Moderator, "Use of Multi-Media Instruction in Accounting," Concurrent Session of Annual Ohio Regional Group of American Accounting Association, May 4, 1974.
3. Member, American Accounting Association Committee on Membership, 1976-77, 1978-79.
4. Moderator, "Impact of FASB and SEC", Concurrent Session of Annual Ohio Regional Group of American Accounting Association, May 7, 1983.
5. Panel Member, "The Microcomputer Revolution: Perspective and Pedagogy," Concurrent Session of Annual Meeting of American Institute of Decision Sciences, San Antonio, November 21, 1983.
6. Panel Member, "Symposium on the Use of Computers in Accounting Education," Concurrent Session of Northeast Regional Meeting of American Accounting Association, Boston, April 27, 1984.
7. Panel Member, "Workshop on Microcomputers," Concurrent Session of Midwest Meeting of the American Institute of Decision Sciences, Indianapolis, Indiana, May 3, 1984.
8. Panel Member, "Relationship of Multinational Corporations, Auditing and Accounting Education," Concurrent Special Interest Section (International Accounting) of Ohio Regional Group Meeting of American Accounting Association, Miami University, May 4, 1984.
9. Instructor, Continuing Education Program, National Association of Accountants, Inventory Management and Control. (Boston, October 19 and 20, 1972; Atlanta, February 15 and 16, 1973; Cincinnati, September 27 and 28, 1973; Cleveland, March 14 and 15, 1974; New York, September 12 and 13, 1974; St. Louis, April 10 and 11, 1975; Cincinnati, September 11 and 12, 1975; Atlanta, February 26 and 27, 1976; Cincinnati, March 10 and 11, 1977; Chicago, October 27 and 28, 1977; Hartford, June 8 and 9, 1978; Chicago, May 17 and 18, 1979; Pittsburgh, September 13 and 14, 1979; Cincinnati, March 6 and 7, 1980; Chicago, October 22 and 23, 1981).
10. Instructor, Continuing Professional Education Program, Ohio Society of Certified Public Accountants, Managerial Accounting Techniques. (Cincinnati, May 12, 1975; and Kent State University, July 1, 1976).
11. Instructor, Continuing Education Program, National Association of Accountants, Data Processing - Concepts and Information Systems Design. (Cleveland, September 12-14, 1977; Cincinnati, September 11-13, 1978; and Chicago, October 20-22, 1980).
12. Member and Chair, Information Technology Committee, International Accounting Section of American Accounting Association, 1995-2004.
13. Webmaster, International Accounting Section of American Accounting Association, 1998 to 2004.

14. Member, Website Administrators Committee, American Accounting Association, 1998 to present.

DISSERTATION COMMITTEE SERVICE

1. Richard McClure, "An Algorithm for the All-Integer Programming Problem".
2. David Ashley, "Solution and Implementation Procedures for Stochastic Programming With Recourse".
3. Arnold Cirtin, "Network Analysis - A Tool for Audit Planning and Control," (Chairman).
4. Jack A. Hale, "An Analysis of the Efficiency of Ex-Post Income Models As Surrogates for Dividend Paying Ability During Periods of Price Increases".
5. John B. Martin, "Some Practical Aspects of Stock Valuation: A Comparison of Risk Rankings Inherent in a Typical Valuation Model and Published Rankings".
6. Richard A. Murphy, "A Continuous One-Warehouse N-Retailer Stochastic Inventory Model".
7. Jacob B. Paperman, "The Accountant's Perception of the Usefulness of Human Resource Accounting Information in Published Financial Statements," (Chairman).
8. Peter H. Reingen, "Choice Shifts Along a Dimension of Risk Tested With Consumer Related Stimuli".
9. Reinalt Zaeschmar, "A Role-Conflict Theory of Purchase Intention".
10. John Paul Walker, "Human Resource Accounting for Managerial Planning and Control: A General and Social Systems Approach, (Chairman).
11. Gregory P. White, "Solution Techniques for Multiple-Trip Time Constrained Traveling Salesman Problems".
12. Robert Klekamp, "A Dynamic Approach to the Determination of Shipping Standards".
13. Pender Gbenedio, "The Challenge to the Accounting Profession in a Developing Country: The Nigeria Case," (Chairman).
14. David Butler, "Choosing the Form of Small Business Organization: A Tax Planning Algorithm," (Chairman).
15. Terrence Paridon, "Information Processing Levels, Rules, and Strategies Associated with Cognitive Responses to Advertising".
16. James Weiler, "An Analysis of the Magnitude, Determinants, and Dynamics of Store Evoked Sets."
17. Thomas Schaber, "The Application of Cluster Analysis to the Direct Retrieval of Computerized Information."
18. Stephen Calvert, "The Cognitive Effects of a Corrective Advertisement: A Field Study Using Multiple Exposures".
19. Ted R. Compton, "An Investigation of the Use of Accounting Paraprofessionals in Auditing: An Exploratory Research" (Chairman).
20. Charles E. Maxwell, "Management of Foreign Denominated Assets Under Flexible Exchange Rates: A Portfolio Approach".
21. Rebecca Yates, "Central Business District Revitalization: The Impact of Novelty on Patronage Behavior".
22. Lynette Unger, "Measure Validation in the Leisure Domain".
23. Clinton B. Schertzer, "Semantic Properties of Commonly Used Adjectives".
24. Julie B. Gerdson, "The Impact of Organization on the Financial Performance of Conglomerate Companies."

25. Teresa J. Domzal, "Television Programming Evaluation: A Needs-Gratification Model for Audience Segmentation."

DISSERTATION COMMITTEE SERVICE (Continued)

26. James M. Hunt, "Consumer Response to Inequitable Economic Exchange: An Attribution Theoretical Analysis."
27. Kent Michael Geary, "An Empirical Investigation of the Relationship between Certain Auditor Judgements and Structure in the Audit Process."
28. Sandra Schmidt, "On the Decomposition of Latent Preference Structures: The Meaning and Importance of 'Satisfaction Guaranteed'."
29. Murray J. Bryant, "Auditor Judgment: Simulation and Information Search Processes".
30. James D. Cashell, "An Empirical Investigation of the Impact on the Audit Planning Decision of Internal Auditors Associated with the Presence of Regression Analysis Results as Analytical Review Evidence in the Auditor's Decision Cue Set".
31. Dennis P. Tishlias, "The Influence of Alternative Cost Allocations on the Pricing Decision: An Empirical Investigation".
32. Anthony M. Jackson, "Decision Making Influence of Budget Related Performance Evaluation Measures".
33. Carter Randolph, "An Evaluation of Adjustable Rate Mortgage Risk".
34. Helga Foss, "The Effect of Accounting Changes and Tax Consequences on Investor Behavior".
35. Anne Kelly, "The Comparison of Several Internal Control Evaluation Methodologies on the Assessment of Risk and Other Audit Planning Decisions: An Empirical Investigation".
36. Jeri Brockett-Waggoner, "Nonsampling Risk: Auditor Detection of Compliance Deviations".
37. Richard Flynn, "An Empirical Investigation of the Effects of Alternative Performance Measurement Schemes on the Agent's Disclosure of Private Information".
38. Anthony Presutti, "An Empirical Investigation of the Impact of the Anchor and Adjustment Heuristic on the Audit Judgment Process".
39. Susan Hughes, "The Impact of Private Accounting Information Disclosure Within the Context of Collective Bargaining: An Empirical Study".
40. Susan Lightle, "An Empirical Investigation of the Effect of Checklist Use on Auditor's Internal Control Evaluations".
41. Keith Moreland, "An Empirical Study of the Effects of Sanctions Against Auditors on the Association Between Earnings and Security Returns".
42. David Willis, "The Choice of Cost Systems: A Laboratory Simulation".
43. Carolyn Hartwell, "The Effect of Prior Year's Audit Information and Performance Feedback on Staff Auditor's Performance".
44. Mark Nigrini, "The Detection of Income Tax Evasion Through An Analysis of Digital Distributions".
45. Susanne O'Callaghan, "An Artificial Intelligence Application of Backpropagation Neural Networks to Simulate Accountants' Assessments of Internal Control".
46. Jane Baird, "An Examination of Auditor's Control Risk Assessments and Their Effect on Planned Substantive Procedures".
47. Margaret McCullough, "An Empirical Study of Cost Allocation Practice".
48. Ross Fuerman, "An Empirical Investigation of the Impact of Central Bank of Denver on Security Disclosure-Related Audit Litigation Risk".
49. Arundhati Rao, "Impact of Funded Status of Defined Benefit Pension Plans on the Quality of Earnings".

50. Philip Lewis, "Culture and Its Effect on Income Measurement Practices: An Empirical Test of Gray's Theory of Conservatism".