

Wallace R. Wood

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Cincinnati, OH 45226
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CREDENTIALS

DBA-Doctor of Business Administration
(Transportation and Logistics)
The University of Tennessee, 1980.

CPA-Certified Public Accountant (Kansas)

MBA-Master of Business Administration
Southern Illinois University, 1974.

BS-Bachelor of Science (Economics)
Southern Illinois University, 1973.

EXPERIENCE

Associate Professor of Accounting and Logistics
University of Cincinnati, 1985 - present.
Taught Managerial Accounting, Cost Accounting,
Accounting Systems, Purchasing and Logistics.

Associate Professor of Industrial Management
King Fahd University of Petroleum and Minerals,
(Saudi Arabia). Taught Financial & Managerial
Accounting Principles (UG & G), Business Statistics,
Accounting Systems and Cost Accounting.

Assistant Professor of Accounting and Logistics
University of Cincinnati, 1980-1985
Taught Intermediate Accounting, Accounting
Theory, Cost Accounting, Managerial Accounting,
Accounting Systems and Business Logistics.

Graduate Assistant, University of Tennessee, 1977-80
Taught Transportation, Assisted Faculty Research,
Computerized Research Center Accounting System.

Instructor, Pittsburg State University, 1974-77
Taught Management, Organization Theory and
Behavior, Production Management, and Business
Statistics.

RESEARCH INTERESTS

Active Learning Pedagogy Improvements,
Control Risk Analysis for Errors and Fraud,
Ethics & Deterrence Behavioral Theory,
Cost & Risk Analysis for Logistics/Transportation.

RESEARCH PUBLICATIONS

Wallace R. Wood

“External Controls: Their Relevance to Independent Auditing” (co-authored) Collected Papers and Abstracts American Academy of Accounting and Finance Annual Meeting December 1998. pp. XX.

“Modular Pedagogical Flowcharts for Teaching Control Analysis in Systems and Auditing” (co-authored) Collected Papers and Abstracts American Academy of Accounting and Finance Annual Meeting December 1997 pp. 51-54.

“Student Submitted Comprehensive Final Exams: An Active Learning Frequent Feedback Strategy” (co-authored) Collected Papers and Abstracts American Academy of Accounting and Finance Annual Meeting December 1997 pp. 452-455.

“Active Learning Frequent Feedback-Strategy for Accounting Education” Abstract- Proceedings of 1998 Ohio Regional Meeting American Accounting Association 39th Meeting 98/03/12-14 p.46

“The Personally Rational Expected Present Value Model An Ethics Deterrence Component for Accounting Information Systems,” American Academy of Accounting and Finance Annual Meeting Proceedings, December 5-6, 1996 pp. 431-434.

“Implementing Term-Long Quiz/Homework groups for Active Learning and Frequent Feedback.” American Academy of Accounting and Finance Annual Meeting Proceedings, December 5-6, 1996, pp.334-337.

“Understanding the Implications of Activity Based Costing for Logistics Management,” Council of Logistics Management National Meeting Proceedings, October 16-19, 1994, pp.11-26.

(with L. M. Marquis and J. J. Surdick) “Discretionary Spending as a Source of Model Specification Bias in Statistical Cost Estimation,” Management Accounting Research, 3 (Summer 1992) pp.249-243.

(with L. J. Mazlack, R. A. Pick and P. R. Tudor) “Developing Expertise in Expert System Development by Developing Prototypes for Actual Commercial Applications,” Association for Computer Machinery, Special Interest Group in Computer Science Education Bulletin, 24 (Spring 1992) pp. 81-86.

RESEARCH PUBLICATIONS

(with L. J. Mittermaier, W. J. Selen, and J.B. Waggoner) “Logistics Parameter Estimation Errors,”

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Annals of the Society of Logistics Engineers 2
(Winter 1992) pp. 91-100.

(with S. A. Allen, and L. F. Cunningham) "Airline Industry Deregulation and Changes in Systematic Risk," Transportation 17 (Fall 1990) pp. 49-66.

(with S. A. LeMay) "Developing Logistics Decision Support Systems," Journal of Business Logistics, Fall, 1989 pp. 1-23.

(with L. J. Mittermaier, W. J. Selen and J. B. Waggoner) "Definition Errors in Accounting Estimates of Logistics Model Cost Inputs" Proceedings of the 8th International Logistics Congress 25-27 April 1989, pp. 284-293.

(with L. M. Marquis and J. J. Surdick) "Real Smoothing and Costing Bias," Proceedings of the Decision Science Institute Annual Meeting 21-23 November 1988, pp. 85-87.

(with L. J. Mittermaier, W. J. Selen and J. B. Waggoner) "Accounting Estimates as Cost Inputs to Logistics Models" Proceedings of the Eighteenth Annual Transportation and Logistics Educators Conference, 9 October 1988, pp. 85-94.

(with L. F. Cunningham, M. B. Slovin and J. K. Zaima) "Systematic Risk in the Deregulated Airline Industry," Journal of Transport Economics and Policy, 22 September 1988, pp. 345-354.

(with W. J. Selen) "Inventory Cost Definition in EOQ Model Application," Production and Inventory Management Journal, Fourth Quarter 1987, pp. 44-47.

(with L. F. Cunningham) "An Analysis of the Intercity Bus Tour Passenger Market," Proceedings of the Transportation Research Forum, November 1985, pp. 265-274.

"The Risks of Uniform Rail Costing System Reliance," The Journal of Business Logistics, Fall 1985, pp. 142-158.

"Discretionary Spending and Railroad Costing Bias," The Logistics and Transportation Review, 21 June 1985, pp. 99-114.

"The Expense Explanation Test for Income Smoothing," Proceedings of the Midwest Regional Meeting of the American Accounting Association, March 27-29, 1985, pp. 141-158.

RESEARCH PUBLICATIONS

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"Meaning and Measurement of Transportation Costs," International Journal of Physical Distribution and Materials Management, 14 Logistics: Interfaces with Marketing and Finance. No. 6-1984, pp. 5-16.

(with Y. Kim and K. Chung) "A Net Present Value Framework for Inventory Analysis," International Journal of Physical Distribution and Materials Management. 14 Logistics: Interfaces with Marketing and Finance. No. 6-1984, pp. 68-76. Translation in Chinese by Beijing Institute of Economics, Materials Management Abroad (GUOWAI WUZI GUANLI) No. 3, 1986, pp. 15-19.

"Discretionary Spending of Class II Railroads," Transportation Research Record 953. Rail Papers-1984, pp. 56-64.

(with L. F. Cunningham and J. E. Young) "Strategic Issues Management in the Commuter Airline Industry," American Journal of Small Business, Winter 1984, pp. 17-23.

(with L. F. Cunningham and K. C. Williamson) "Planning Decisions in Commuter Airlines," Transportation Journal, Winter 1983, pp. 47-60.

"A Robust Model for Railroad Costing," Transportation Journal, Winter 1983, pp. 47-60.

(with L. F. Cunningham) "Diversification in Major U.S. Airlines," Transportation Journal, Spring 1983, pp. 47-62.

(with J. W. Bagby and J. R. Evans) "Contracting for Transportation," Transportation Journal, Winter 1982, pp. 63-73.

(with F. W. Davis, L. F. Cunningham and A. P. Wishert) "Diversification in Major U.S. Transportation Firms," Proceedings of the Transportation Research Forum, October 1979, pp. 221-27.

RESEARCH PUBLICATIONS

(with C. J. Langley) "Managerial Perspectives on the Transportation Equipment Leasing Decision," Transportation Journal, Spring 1979, pp. 36-48.

(with C. J. Langley) "A Normative Model for the Industrial Lease Versus Purchase Decision," Proceedings: Southern Marketing Association 1978 Conference, November 1978, pp. 347-350.

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UNPUBLISHED RESEARCH PRESENTATIONS

"Control Risk Analysis Project" Second Annual AIS Teaching Seminar Information Systems Section Of AAA February 1999.

"A Comprehensive Pedagogical Model of Ethics and Deterrence" Sixth Annual AIS Research Symposium Information Systems Section AAA February 1999.

(with L. M. Marquis and J. J. Surdick) "The Impact of Discretionary Spending on Statistical Costing," American Accounting Association Annual Meeting, August 21, 1985.

(with L. M. Marquis and J. J. Surdick) "Management Spending Discretion and Statistical Costing Bias," Ohio Regional Meeting of the American Accounting Association, May 5, 1984.

"Discretionary Spending of Class II Railroads," Transportation Research Board 63rd Annual Meeting, January 17, 1984.

CURRICULUM PUBLICATIONS

"Cost Accounting," Accounting Trends 24: Innovative Accounting and Information Systems Outlines from Twenty Universities. Edited by Thomas J. Burns, McGraw-Hill, 1990, pp. 37-38.

"Accounting for Planning and Control," Accounting Trends 23 Innovative Accounting and Information Systems Course Outlines from Thirty Universities. Edited by Thomas J. Burns, McGraw-Hill, 1989, 34-36.

"Internal Control Systems," Accounting Trends 22 Innovative Accounting and Information Systems Course Outlines From Thirty-six Universities. Edited by Thomas J. Burns, McGraw-Hill, 1988, pp. 34-35.

COMPENSATED CONSULTATIONS

Prentice-Hall, 1999
Developed and published Internet and Current Event exercises for several accounting textbooks.

Various Other Publishers, 1990-99
Reviewed Systems & Cost/Managerial Textbooks.

American Accounting Association, 1998 & 99

Wallace R. Wood

Taught Active Learning CPE Workshops at Midwest and Northeast Regional Meetings.

UNCOMPENSATED CONSULTATIONS

Gillette-Ohio State-Andersen Consulting 1994
Developed Prototype Activity Based Costing System
for Integrated Supply Chain Management.

Supervised hundreds of Student Teams 1981-99
Control Risk Analysis Projects with interviews,
Data Flow Diagrams, Flowcharts, Fraud & Error Threat,
Exposure & Control Evaluations

Supervised Business/Engineering Students 1991& 93
Expert Systems Development Projects with Knowledge
Elicitation interviews and parallel prototyping of supply
chain problems including warehouse slot location, &
inbound reconsignment

Supervised Joint Engineering/Accounting Senior
Internship Program Co-Director UC-Cost Savings Clinic,
1989-91.

PROFESSIONAL SERVICE

Education Vice President, Logistics Management
Council Cincinnati Roundtable 1995-97

Liaison, Ohio Region-Systems Section AAA. 1995-97

Reviewer, Systems & Managerial Sections, AAA,
National & various Regional Meetings 1995-99.

Grader, Uniform CPA Exam, 1984-85.

UNIVERSITY SERVICE (All before 1994)

UC-Faculty/Administration Joint Budget Task Force,
UCARR-University Committee on Assessments,
Refunds, and Remissions Recharge Sub-Council
UC-Faculty Senate Ad Hoc Committee on Athletics,
UC-CLIFF-Committee on Instructional Laboratory
Fees and Funding
UC-Faculty Senator
UC-UCGE-University Council on General Education
UC-UCGE-Funding Proposal Evaluation Sub-
Committee,
UC-CAC-Capital Advisory Committee, Parking/

UNIVERSITY SERVICE

Circulation Subcommittee,
UC-Faculty Senate Cresap Response Committee,
UC-Faculty Senate Budget & Priorities Committee,
UC-Teaching Assistant Orientation, Instructor,
UC-Undergraduate Experience Retreat,
UC-School of Design Program Review Committee,
UC-CBA Undergraduate Programs Committee, Chair
and member
UC-CBA Accounting Department Reappointment,
Promotion Committee Chair and member

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