

**MICHAEL W. MAHER**  
Professor  
Graduate School of Management  
University of California, Davis  
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January 15, 2009

## **BACKGROUND: EDUCATION AND CERTIFICATION**

1969 B.B.A. Gonzaga University (Magna Cum Laude)

1972 M.B.A. University of Washington

1975 Ph.D. University of Washington

1971 C.P.A. State of Washington (Certificate retired in 2003)

## **PROFESSIONAL POSITIONS**

1969-1970 Audit Staff, Arthur Andersen & Co., Portland, Oregon

1971-1973 Self-employed C.P.A. and Consultant, Seattle, Washington

1974-1975 Research Assistant, Battelle Research Institute, Seattle, Washington

1975-1987 Lecturer through Professor of Accounting, University of Michigan

1980-1981 Visiting Associate Professor of Accounting, University of Chicago

1985-1987 Visiting Associate Professor and Visiting Professor of Accounting, University of Chicago

1987- Professor of Management and Accounting, UC, Davis

1988-1989 Acting Dean, Graduate School of Management, UC, Davis

1996-1999 Associate Dean, Graduate School of Management, UC, Davis

## **HONORS AND AWARDS**

- Honors at Entrance, Gonzaga University (1965)
- Alpha Sigma Nu (1968)
- Beta Gamma Sigma (1972)
- Consortium Fellow of the American Accounting Association's Doctoral Consortium (1974)
- American Accounting Association Fellowship (1974-1975)
- Ernst & Ernst Dissertation Fellowship (1975)
- American Accounting Association Competitive Manuscript Award (1980)

- AICPA Notable Contribution to the Literature Gold Medal Award (1982)
- American Taxation Association Outstanding Tax Manuscript Award (1984)
- Annual Outstanding Teacher Award, Graduate School of Management (1989)
- Special Award for Service to the Graduate School of Management by the Associated Students of Management (1989)
- Distinguished Alumni Merit Award, Gonzaga University (1989)
- Annual Outstanding Teacher Award, Graduate School of Management (1993)
- Special Certificate of Appreciation, Associated Students of the Graduate School of Management (1995)
- Annual Professor of the Year Award, Graduate School of Management (1996)
- Charter Member of Gonzaga University Chapter of Beta Alpha Psi (1997)
- Annual Professor of the Year Award (second year classes), Graduate School of Management (2008)
- Best paper award (with Dan Weiss) at the annual European Risk Management Conference (2008)

## **PROFESSIONAL ACTIVITIES**

### American Accounting Association:

- Doctoral Consortium Planning Committee, 1977-78
- Resident Faculty, 1978 Doctoral Consortium
- Chairman, Public Sector Session, Midwest AAA Meetings, 1978 and 1979
- Resident Faculty, AAA New Faculty Consortium, 1983
- Nominating Committee, Notable Contributions to the Literature Award, 1983
- Chairman, Management Accounting Research Committee, 1984-85
- Program Advisory Committee, American Accounting Association national meetings in 1987 & 1988
- Task Force to implement recommendations of the Treadway Commission: Internal Controls, 1988
- Co-Organizer of the annual Management Accounting Research Conference, 1997
- President-elect/President, Management Accounting Section of the American Accounting Association, 1997-99
- Chair, Outstanding Accounting Educator Committee, 1998-99 (member, 1997-98; 2001-02)
- Nominating Committee of the American Accounting Association (199-2000)
- Co-Organizer of the annual Management Accounting Research Conference, 2002.
- Chair, Task Force to Evaluate COSO Statement on Risk Management, 2003
- Committee to Select the Best Management Accounting Dissertation, 2005-06

### Reviewer and Editorial Board:

- The Accounting Review (Editorial Board, 1983-86)
- Journal of Accounting Research
- Auditing: A Journal of Theory and Practice (Editorial Board, 1984-93)
- Management Science
- Journal of Political Economy
- Journal of Management Accounting Research (Editorial Board, 1987-90, 1998-)
- Journal of Accounting and Economics
- Journal of Developmental Economics
- Journal of Accounting, Auditing and Finance
- Management Accounting (Editorial Board, 1988-90, 1997-98)
- Journal of Accounting and Public Policy
- Accounting Horizons (Editorial Board, 1994 - ) Associate Editor, 2006 -
- SSRN, Advisory Board for Managerial Accounting, 1998-
- Editorial Board and Editor, Case Studies, Management Accounting Quarterly, 2000 – 2002
- Recent personnel reviews: Outside reviewer for appointments and promotion cases at AGSM, Duke, Wharton, Stanford, Melbourne, Michigan, Michigan State, Duke, Illinois, Tel Aviv, UC Irvine, Virginia Tech, et al.

## RESEARCH INTERESTS

Corporate governance, with special emphasis on management controls.  
Ethical issues in business.

## CURRENT WORKING PAPERS AND PROJECTS

“Costs of Complying with the Sarbanes-Oxley Act” (with D. Weiss) Maher, Michael W. and Weiss, Dan, *Costs of Complying with the Sarbanes-Oxley Act* (November 25, 2008). UC Davis Graduate School of Management Research Paper No. 10-08. Available at SSRN: <http://ssrn.com/abstract=1313214>

“The Effects of Corporate Governance Regulation on Internal Auditing ” in process

“The Agency Costs of Free Cash Flow: Evidence from Audit Prices in the U.S.” (with J. Lyon and M. Darrough) in process

“Was Arthur Andersen a Patsy?” in process

“Determinants of Changes in Governance Pre- and Post-SOX” (with D. Weiss) in process

## PUBLICATIONS

### Books

Editor, Information Economics and Accounting Research (with G. Lobo). Ann Arbor, Michigan: Division of Research, Graduate School of Business Administration, The University of Michigan, 1980

Internal Control in U.S. Corporations (with R.K. Mautz, et al.), New York: Financial Executive Institute, 1980, 454 pages.

Cost Accounting: Adding Value to Management. Burr Ridge, Il.: R.D. Irwin, Inc.

1st edition (with E. Deakin) 1984

2nd edition (with E. Deakin) 1987

3rd edition (with E. Deakin) 1991

4th edition (with E. Deakin) 1994

5th edition, 1997.

(Also, Study Guide and Solutions Manual).

Managerial Accounting: An Introduction to Concepts, Methods and Uses; Fort Worth, Tx.: Dryden Press

2nd edition (with S. Davidson, C. Stickney and R. Weil) 1985

3rd edition (with S. Davidson, C. Stickney and R. Weil) 1988

4th edition (with S. Davidson, C. Stickney and R. Weil) 1991

5th edition (with C. Stickney and R. Weil) 1994

6th edition (with C. Stickney and R. Weil) 1997

7<sup>th</sup> edition (with C. Stickney and R. Weil) 2001

8<sup>th</sup> edition (with C. Stickney and R. Weil) 2004

9<sup>th</sup> edition (with C. Stickney and R. Weil) 2006

10<sup>th</sup> edition (with C. Stickney and R. Weil) 2008

(Also Solutions Manual for each of the above editions plus Study Guide for 1<sup>st</sup> edition.)

Management Accounting Research: A Review and Annotated Bibliography (with C. Klemstine). New York: Garland Publishing, 1984, 264 pages.

Management Incentive Compensation Plans (with S. Butler), Montvale, NJ: National Association of Accountants, 1986, 55 pages.

Contemporary Literature in Cost Accounting (with E. Deakin and J. Cappel), North Texas State University, Institute of Petroleum Accounting, 1988.

Accounting Principles: A Business Perspective; Burr Ridge, Il.: R.D. Irwin, Inc. (5<sup>th</sup> – 7<sup>th</sup> edition) Freeload Press (an online publisher of free textbooks), 8<sup>th</sup> edition  
5th edition (with R. Hermanson and J.D. Edwards), 1992  
6th edition (with R. Hermanson and J.D. Edwards), 1995  
7th edition (with R. Hermanson and J.D. Edwards), 1998  
8<sup>th</sup> edition (with R. Hermanson and J.D. Edwards), 2005  
(Also Solutions Manual, Study Guide, Instructor's Manual and Test Bank.)

Principles of Financial and Managerial Accounting (with R. Hermanson and J.D. Edwards), R.D. Irwin, Revised edition., 1993. (Also Solutions Manual.)

Essentials of Managerial Accounting (program learning book with R. Hermanson and J.D. Edwards), BusinessOne-Irwin, 1993.

Collaborator, Accounting: The Language of Business (with P. O'Brien, R. Weil, and C. Stickney). Thomas Horton and Daughters, 1994, 1999.

Cost Management: Strategies for Business Decisions; BurrRidge, Il: Irwin/ McGraw-Hill:  
1<sup>st</sup> edition (with R. Hilton and F. Selto), 2000  
2<sup>nd</sup> edition (with R. Hilton and F. Selto), 2003  
3<sup>rd</sup> edition (with R. Hilton and F. Selto), 2006  
4<sup>th</sup> edition (with R. Hilton and F. Selto), 2008

Fundamentals of Cost Accounting; BurrRidge, Il: Irwin/ McGraw-Hill  
1<sup>st</sup> edition (with W. Lanen and M. Rajan), 2006  
2<sup>nd</sup> edition (with W. Lanen and S. Anderson), 2008

Editor, Handbook of Cost Management, Wiley, 2005 (with R. Weil) (sole author of five chapters and co-author of two)

### **Research Articles, Monographs and Chapters**

"Cost Data from Long Term Care Facilities: Some Issues and Practices" (with S. Winn). *Journal of Long Term Care Administration*, Fall, 1974, 25-35.

*Profit and Growth: Allowances for Owner/Operator Contributions in a Cost Related Prospective Payment for Services System for Nursing Home Care* (with K. McCaffree, L. Muller, K. Ramanathan and L. Miller). Washington: American Health Care Association, 1975. Summary reprinted in *Governing Council Report*, American Health Care Association (April 1975), 45-56.

"Strategic Goals and Performance Criteria in C.P.A. Firms" (with K.V. Ramanathan and R.B. Peterson), *The Journal of Accountancy*, January 1976, pp. 56-64.

*Financial Disclosure Practices of the American Cities: A Public Report* (with E. Keller et al.). New York: Coopers & Lybrand, 1976, 44 pp. Summary appears in *The Journal of Accountancy* (December 1976), 79-82.

- Statistical Supplement to Financial Disclosure Practices of the American Cities* (with E. Keller). Ann Arbor: Division of Research, Graduate School of Business Administration, University of Michigan, 1976.
- "Accountability in Governmental Units," *The Journal of Contemporary Business*, Winter 1977, pp. 7-17. Reprinted in: *Budget Management*, Institute of Government, University of Georgia.
- "Analysis of Reporting Practices in American Cities" (with E. Keller), *AAA Proceedings*, 1978, pp. 770-793.
- "Preference Congruence, Information Accuracy and Employee Performance: A Field Study" (with K. Ramanathan and R. Peterson), *Journal of Accounting Research*, 17, (2), Fall 1979, 476-503.
- "Personnel Failure: The Weak Link in Internal Control" (with R. Mautz and R. Reilly), *Financial Executive*, December 1979, 22-25. Reprinted in *Internal Control in U.S. Corporations*, Financial Executives Institute, 1980.
- "The Impact of Regulation on Controls: Firms' Response to the Foreign Corrupt Practices Act," *The Accounting Review*, LVI, 4 (October 1981), pp. 751-770. (Won the 1980 American Accounting Association Competitive Manuscript Award. Won the 1982 AICPA/AAA Notable Contribution to the Literature Award). Reprinted in: Government Regulation of Business Ethics.
- "The Foreign Corrupt Practices Act and Internal Audit, in " *Internal Control and the Impact of the Foreign Corrupt Practices Act*, A.R. Abdel-Khalik, ed. Gainesville, FL: University Presses of Florida, 1982, pp. 47-67.
- "The Tax Effects of Inflation: Depreciation, Debt, and Miller's Equilibrium Tax Rates" (with T. Nantell), *Journal of Accounting Research*, 21, (Spring 1983), 329-340 (won the 1984 American Taxation Association Outstanding Tax Manuscript Award).
- Management Accounting Research: 1926-1983* (with C. Klemstine), American Accounting Association, 1984, 246 pp.
- "A Comparison of Bribery and Bidding in Thin Markets" (with P. Beck), *Economics Letters*, Vol. 1, 1986, 1-5.
- "Fraudulent Financial Reporting" (with J. Jones). *Proceedings of the Accounting Research Convocation*, R. Ingram, ed. (University of Alabama, 1986), 21-27.
- "The Use of Relative Performance Evaluation in Organizations," in *Accounting and Management: A Field Study Perspective*, W. Bruns and R. Kaplan, eds. *Harvard Business School Press*, 1987, pp. 295-315.
- "Does Internal Auditing Improve Managerial Performance?" (with R. Ramanan) *Management Accounting* (March 1988), pp. 54-56.
- "Audit Pricing Models for Regulation Research: Reliability and Stability" (with R. Colson, A. Broman and P. Tiessen), *Research in Accounting Regulation*, Vol. 2, 1988, pp. 61-79.
- "Reduced Demands on Recovery Room Resources with Propofol Compared to Thiopental-Isoflurane" (with M. L. Marais, et al), *Anesthesiology Review*, Vol. 16, No. 1 (January/February 1989), pp. 29-40.
- "Competition, Regulation and Bribery" (with P. Beck), *Journal of Managerial and Decision Economics* Vol. 10, No. 1 (March 1989), pp. 1-12.

- "Using Relative Productivity Assessments for Allocating Housestaff to Departments" (with M. Roizen, M.L. Marais, et al.), *Medical Care* Vol. 28, No. 4 (April 1990), pp. 369-77.
- "An Adaptable Computer Model of the Economic Effects of Alternative Anesthetic Regimens in Outpatient Surgery," *Proceedings of the American Society of Anesthesiologists Annual Meetings* (October 1990).
- "Assertions-Based Standards for Integrated Internal Control" (with W. Kinney and D. Wright), *Accounting Horizons* Vol. 4, No. 4 (December 1990), pp. 1-8.
- "The Impact of the Foreign Corrupt Practices Act on U.S. Exports" (with P. Beck and A. Tschoegl), *Journal of Managerial and Decision Economics* Vol. 12, No. 4 (August 1991), pp. 295-304.
- "Competition and Audit Fees" (with P. Tiessen, R. Colson, and A. Broman), *The Accounting Review*, Vol. 67, No. 1 (January 1992), pp. 199-211.
- "Discussion of 'Total Quality Management and the Choice of Information and Reward Systems,'" *Journal of Accounting Research* (Supplement 1995), 35 - 40.
- "The Evolution of Management Accounting Research," *Management Accounting* (May 1995) p. 70; and "Managerial Accounting Research: Part II," *Management Accounting* (July 1995) p. 70.
- "Regulating Research: Relevance Versus Elegance?" *Research in Accounting Regulation*, Vol. 11 (1997), pp. 47-72.
- "A Field Study on the Limitations of Activity-Based Costing When Resources are Provided on a Joint and Indivisible Basis," (with M.L. Marais), *Journal of Accounting Research* (Spring 1998). pp. 129-42.
- "Analyzing Newspaper Costs in Predation Lawsuits" (with P. W. McLeod), *Newspaper Research Journal*, vol. 19, no. 4 (Fall 1998), pp. 58-70.
- "Management Accounting Education at the Millennium," *Issues in Accounting Education*, vol. 15, no. 2 (May 2000), pp. 335-46.
- "Evaluating on-Line Learning on Campus," (with H. Matthews, C. Accredolo, B. Sommer and R. Falk). *Proceedings of the IEEE International Workshop on Advanced Learning Techniques*, Palmerston, New Zealand, December, 2000, pp. 109-112.
- "The Evolution of Management Accounting Research in the United States," *British Accounting Review*, vol. 33 (September 2001), pp. 293-305.
- "An Analysis of Technology Enhancements in a Large Lecture Course" (with D. Harley, J. Henke, and S. Lawrence). *Educause Quarterly*, vol. 26, no. 3 (2003). (See entry below for full report.)
- Diane Harley, Jonathan Henke, Shannon Lawrence, Flora McMartin, Michael Maher, Marytza Gawlik, and Parisa Muller (March 1, 2003) [Costs, Culture, and Complexity: An Analysis of Technology Enhancements in a Large Lecture Course at UC Berkeley](http://repositories.cdlib.org/cshe/CSHE3-03) , University of California eScholarship Repository, <http://repositories.cdlib.org/cshe/CSHE3-03> (Limited distribution.)
- "A Study Comparing Traditional and Hybrid Internet-Based Instruction in Introductory Statistics Classes," (with J. Utts, B. Sommer, C. Accredolo, and H. Matthews). *Journal of Statistics*

*Education*, vol. 11, no. 3 (November 2003), online—13 pages.  
<http://www.amstat.org/publications/jse/v11n3/utts.html>

“Ownership and Control of Large Corporations”(with D. Palmer), in M. Zafirovshi and J. Beckert, ed., *International Encyclopedia of Economic Sociology*. New York: Routledge, 2006, pp. 497-501.

“Corporate Crime” (with D. Palmer and R. Faulkner), in M. Zafirovshi and J. Beckert, ed., *International Encyclopedia of Economic Sociology*. New York: Routledge, 2006, pp. 116-120.

“Rethinking Space and Time: The Role of Internet Technology in a Large Lecture Course” (with D. Harley and J. Henke), *Innovate*, vol. 1 (July/August 2004)  
<http://horizon.unc.edu/innovate/articles/02014.htm>

“The Importance of Business Risk in Setting Audit Fees: Evidence from Cases of Client Misconduct” (with J. D. Lyon) *Journal of Accounting Research*, vol. 45, no. 1 (March 2005).

“What Are the Relevant Costs of Online Education?” with B. Sommer, C. Acredolo and H. Mathews. in J. Groccia and J. Miller, ed., *Enhancing Productivity and Quality in Higher Education*, (Boston: Anker Publishing Co., 2005.

“The Managerial Revolution Revisited: The Moderating Impact of the Top Managers’ Social Class Position (with D. Palmer), *Strategic Organization*, vol. 3, no. 4 (November 2005), pp. 385-430.

“Developing the Process Model of Collective Corruption” (with D. Palmer), *Journal of Management Inquiry*, vol. 15, no. 4, December 2006, pp. 1-8.

“Operational Hedging Against Adverse Circumstances” (with Dan Weiss), *Journal of Operations Management* (forthcoming). Won best paper award at the European Risk Management Conference, September 2008.

### **Teaching and Service Articles, Monographs and Chapters**

"Flexible Budgeting" (with D. Yates), *Cost Accountant's Handbook*, Edwards and Black, eds. New York: Irwin, 1979.

"Skill Development through 'Real World' Practice in the Management Curriculum" (with B. White, et al.), *Midwest Academy of Management Proceedings*, 1979.

"Corruption Control" (with B.J. White), *Wall Street Journal*, August 25, 1980, p. 10.

"Government-Business Problem Solving and the Foreign Corrupt Practices Act" (with B.J. White and R.R. Reilly), *Essays in Internal Control in U.S. Corporations*, (R.K. Mautz, ed.). New York: Financial Executives Institute, 1980, reprinted in *Dividend* (Spring 1980).

"The Changing Role of Internal Audit: Opportunities and Challenges." *Essays in Internal Control in U.S. Corporations*, (R.K. Mautz, ed.). New York: Financial Executives Institute, 1980.

"Cost and Benefits of Internal Control under the Foreign Corrupt Practices Act." *Essays in Internal Control in U.S. Corporations*, (R.K. Mautz, ed.). New York: Financial Executives Institute, 1980.

"The Management of Internal Control Risk" (with R.K. Mautz and B.J. White). *Essays in Internal Control in U.S. Corporations*, (R.K. Mautz, ed.). New York: Financial Executives Institute, 1980.

"Internal Control in the Business Curriculum" (with R.K. Mautz), *The Auditor's Report* (Winter 1981).

Review of Robert S. Kaplan, *Advanced Management Accounting*. *Journal of Accounting and Economics* (December 1982), 229-32.

"Budgets and Controls," *Handbook of Modern Accounting*, Davidson and Weil, ed., New York: McGraw-Hill, 1983.

"Prospects for Research in Management Accounting," *Management Accounting Views*, Management Accounting Section of the American Accounting Association, Fall, 1983.

"The Ambiguities of Bribery," *Dividend*, Michigan Business School, Spring 1985.

"Activity-Based Costing and Management," in *The Technology Management Handbook*, R. Dorf, ed., Boca Raton, FL: CRC Press, 1998.

Editor, "Cases from Management Accounting Practice," *Management Accounting Quarterly*, Spring 2001, 295 pages.

<http://www.ima.net.org/ima/sec.asp?TRACKID=&SID=1&VID=1&CID=919&DID=1437>

"Hospital Nursing Staff Ratios and Quality of Care," (with R. Kravitz, et al), State of California, Department of Health Services, June 2001. (Limited distribution.)

"Lessons from Enron; Accountability and Trust." *University of California, Davis Business Law Journal*, vol. 3, 2001.

Editor, "Cases from Management Accounting Practice," *Management Accounting Quarterly*, Spring 2002, 260 pages.

<http://www.ima.net.org/ima/sec.asp?TRACKID=&SID=1&VID=1&CID=919&DID=1437>

"Statistical Estimation of Incremental Cost from Accounting Data" (with M. L. Marais, W. E. Wecker and R. L. Weil), in *The Litigation Services Handbook*, 4<sup>th</sup> edition., R.L. Weil, P. B. Frank, C. W. Hughes and M.J. Wagner editors. Hoboken, NJ: John Wiley & Sons, 2007.

## **A SAMPLE OF INVITED PRESENTATIONS**

"Motivation and Communication in CPA Firms," at the Coopers & Lybrand Conference on Motivation in the Public Accounting Profession, University of Oregon, January 1978.

"Analysis of Reporting Practices in American Cities," at the Annual Meeting of the American Accounting Association, August 1978.

"Current Issues in Public Sector Reporting," at the Midwest American Accounting Association Meetings, April 1978.

"Workshop in Skill Development through 'Real World' Practices in the Management Curriculum," at the Midwest Academy of Management Meetings, April 1979.

"Planning and Control of Capital Budgeting Expenditures," at the Annual Meeting of the National Association of Accountants, June 1979.

"Supply and Demand of Municipal Accounting," at the Annual Meeting of the American Accounting Association, August 1980.

"Internal Audit Perspective on Internal Control"; and "The Changing Role of Internal Auditors," at the Institute of Internal Auditors State of the Art Conference, December 1980.

"The Impact of the FCPA on Internal Auditors"; and "Panel Discussion of Internal Controls in U.S. Corporations," at the University of Florida Symposium on Internal Controls, March 1981.

"Management Accounting Research: A Review and Annotated Bibliography"; and "Management Accounting Literature: Past, Present and Future," at the Annual Meeting of the American Accounting Association, 1982.

"Management Accounting and Decision-making," at the Annual Meeting of the American Accounting Association, 1983.

"Pricing of Audit Services," at the Western AAA Meetings, April 1984.

"Empirical Research in Management Accounting," at the Big Ten Doctoral Consortium, May 1984.

"Pricing of Audit Services: Additional Evidence," at the 1985 AAA Annual Meeting.

"The Use of Accounting to Measure Quality and Productivity: Issues and Incentives," at the Statistics and Management Science Workshop, University of Chicago, March 1986.

"The Use of Relative Performance Evaluation in Organizations," at the Conference on Field Studies in Management Accounting and Control, Harvard University, June 1986.

"Plugging the Breach in Corporate Ethics," Roundtable on Financial Fraud, Chicago, Illinois, September, 1986. Portions published in Financial Executive, November/December 1987, pp. 28-31.

"The Use of Field Studies in Management Accounting," Roedger Distinguished Lecture Series, University of Illinois, November 1986.

"Fraudulent Financial Reporting," at the Alabama Accounting Research Convocation, November 1986.

"Incentives for Fraudulent Accounting Choices," Western American Accounting Association Meetings, April 1988.

"Cost Allocation and Product Pricing," at the Management Development Institute, California State University, Sacramento, June 1988.

"Divisional Performance Incentives and Financial Fraud" and "A Critical Assessment of the 'New Wave' in Cost Accounting," American Accounting Association Meetings, August 1988.

"The Impact of New Anesthetics on the Economics of Outpatient Surgery Centers," at the ICI Conference on Propofol, Naples, Florida, January 1989.

"An Assessment of Behavioral Incentive Contracting Research in Accounting" American Accounting Association Meetings, August 1989.

"Systems Auditability and Controls," Price Waterhouse Symposium, August 1990.

"An Adaptable Computer Model of the Economic Effects of Alternative Anesthetic Regimens in Outpatient Surgery," Annual Society of Anesthesiologists.

"Code of Ethics, Competition and Audit Fees," American Accounting Association Meetings, August 1991.

- "Process-Oriented Activity-Based Costing," American Accounting Association Meetings, August 1992.
- "Management Accounting Research and the Scientific Method," Western American Accounting Association Meetings, May 1994.
- "Managerial Accounting Research: Relevance Versus Elegance," American Accounting Association Meetings, August 1995.
- "Managerial Accounting Research: Relevance Versus Elegance," Annual AAA Management Accounting Research Conference, October 1995.
- "CPA: Careers in Philosophical Accounting," Gonzaga University, April 1997.
- "Evaluation of the Balanced Scorecard," Annual AAA Management Accounting Research Conference, November 1997.
- "Comments on "Research, Teaching and Practice of Managerial Accounting,"" Annual AAA Management Accounting Research Conference, January 1999.
- "The Development of Management Accounting in North America," BAA/AAA Globalization Conference, Cambridge, UK, July, 2000.
- "Auditor Reaction to Client Misconduct in Developing Countries," American Accounting Association Meetings, August 2000.
- Evaluation of "Management Control and Culture," panel discussion, Annual AAA Management Accounting Research Conference, January 2002.
- Case Development panel discussion, Annual AAA Management Accounting Research Conference, January 2003.
- "What are the relevant costs of online education?" Annual AAA Management Accounting Research Conference, January 2003.
- "What are the relevant costs of online education?" American Accounting Association Meetings, August 2003.
- "The cost-effectiveness of online education," Center for the Study of Higher Education, University of California, Berkeley, September 2003.
- "The lack of accountability and the loss of trust" at University of Notre Dame, January 2005.
- "Business ethics," Medill School of Journalism, Northwestern University, May, 2005.

Sample of University Research Workshops:

University of Alberta, Baruch College, University of California-Berkeley, University of California-Davis, University of California, Irvine, Universidad Catolica (Santiago), University of Chicago, University of Colorado-Boulder, University of Illinois, Indiana University, University of Melbourne, University of North Carolina, University of Notre Dame, Ohio State University (twice), University of Oklahoma, University of Oregon, University of Southern California, University of Texas-Austin (twice)

Numerous presentations at national meetings. A sample in recent years includes AAA meetings of 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008; BAA/AAA Globalization Conference of 2000 (Cambridge, UK); and AAA Management Accounting Research Conference of 2000, 2001, 2002, 2003, 2005, 2006., 2007, 2009).

## UNIVERSITY ADMINISTRATION AND SERVICE

University of Michigan:

University Committee: Financial Aid Committee (1985)

Ph.D. Dissertation Committees:

Daniel Short (1977)  
Joe Cheung (1977)  
Douglas Shaller (Economics) (1980)  
John Eichenseher (1980)  
Harold Cook (1986) (chair)  
Amy Broman (1987) (chair)  
Jennifer Jones (1988) (co-chair)

Core Course Coordinator (1981-85)

Accounting Ph.D. Advisor (1977-80)

Several school committees, including Management Education Committee, Doctoral Studies Committee, Library Committee, and Research Committee

University of California, System-wide Committees:

Planning Committee for Schools of Business Administration and Management (1990)  
Committee to review the Dept. of Economics, UC Santa Barbara (1999)

University of California, Davis:

University Committees:

Numerous Personnel Ad hoc Committees  
University Committees on Research and Personnel (1988)  
Task Force on Excellence in Managing the University (1989)  
Chair, Task Force on the Future of Intercollegiate Athletics at UC Davis (1991 - 92)  
Committee on Academic Planning and Budget Review (1992-1996)  
Academic Planning Council (1993 - 1995)  
School Personnel Committee for GSM (1993-96)  
Committee to review the graduate programs in the Dept. of Economics (1997, 2008)  
Task force to evaluate the efficacy of DaFIS (1997)  
California health care committee (Medical School) (2000)  
Committee on Academic Personnel (2002-2005), Chair in 2004-05.  
Academic Senate Executive Council (2004-2005)  
Chair, Faculty Personnel Committee, School of Law (2006-2009)  
Chair, Faculty Welfare Committee, 2007-2008

Recruitment Committees:

Law School Dean (1989 - 90)  
Associate Vice-Chancellor for Student Affairs (1994)  
Graduate School of Management Dean (2001-02)  
Accounting faculty (1990-97; 00-02)  
Information technology (1999-01)

Graduate School of Management Service:

Acting Dean, Graduate School of Management (Winter Quarter, 1988, and July 1, 1988 - June 30, 1989)  
Personnel Committee (1987 - 2001)  
Various recruiting committees, chaired some (1988- )  
Recruitment Committee (1987 - 89, 1995 - 2001, 2007-2008)

Graduate Program Advisor (1988 - 1993)  
Educational Policy Committee (Chair 1989-90, Member 1990 – 1996,1999-2001)  
Planning and Advisory Committee (1987 - 88, 1990 -92)  
Admissions Committee (1991-93, 2005-)  
Chair, Committee to Develop Executive MBA Program (1992)  
Core Course Committee, Chair (1992- 1994)  
Chair, Executive Program Committee (1992-1996)  
Chair, Departmental Academic Review Committee (DARC) (1996-1999)  
Associate Dean (1996-1999)  
Faculty advisor (founding advisor), Community Consulting Group (1999-2001)  
Executive Committee, member (2005-2006)  
Chair, Executive Committee (1988-1989, 2007-2008)

## **TEACHING**

Courses developed and taught:

*University of Washington:* Undergraduate courses in business economics, auditing, managerial accounting and financial accounting

*University of Michigan:* MBA courses in financial (core) and managerial accounting (core and elective); PhD courses in managerial accounting; executive courses in managerial accounting

*University of Chicago:* MBA courses in managerial accounting (core and elective)

*University of California, Davis:* Undergraduate courses in business ethics, cost management, financial accounting and managerial accounting; MBA courses in managerial accounting, incentives and controls, corporate governance, auditing, cost and quality management, nonprofit accounting and business ethics (all elective); executive courses in managerial accounting, including courses on strategic costing and performance assessment in the wine industry

*Corporate:* Executive courses in managerial accounting at AT&T, Honeywell, General Electric and Bekins

*Online:* Course developed for U. of Chicago and UNext (with Roman Weil) Financial Management, Planning and Control

Median instructor rating, according to student evaluations since 1975, at Michigan, Chicago and Davis, combined: 4.7 on a 5.0 scale.