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Leventhal School of Accounting
Marshall School of Business
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PROFESSIONAL EXPERIENCE

UNIVERSITY OF SOUTHERN CALIFORNIA-LEVENTHAL SCHOOL OF ACCOUNTING

**Clinical Professor of Accounting,
Faculty Director FIM Program,
Diversity Liaison,**

Spring 1986 – Present
Fall 2007 - Present
Fall 2015 - Present

•Courses Taught in the following USC Programs:

- Marshall Graduate School of Business – Masters of Business Administration: Full-Time and PM Programs
- Marshall School of Business Undergraduate Programs - Marshall Honors Program, Undergraduate Business, Business Minor
- Leventhal School of Accounting: Masters of Accounting, Intensive Accounting Program, Undergraduate Accounting, and Accounting Minor
- Executive Education Programs: Food Industry Management; Annenberg Graduate

- **Curriculum Development:** BUAD 250A/B Core Concepts of Accounting; BUAD 305 Abridged Core Concepts of Accounting; FIM 480 Food Industry Management Program; ACCT 525 Intensive Intermediate Accounting; ACCT 572 Corporate Accounting and Financial Reporting, ACCT 582 Accounting for Mergers and Acquisition; ACCT 417 Advanced Accounting for Non-Accounting Majors, ACCT 410 Accounting for Non-Business Majors; ACCT 410/411 Intermediate Accounting for Non-Business Majors; ACCT 587 Forensic Accounting

•Courses taught include:

- Financial Accounting: BUAD 250A/280/285a Core Concepts of Accounting; BUAD 305 Abridged Core Concepts of Accounting; ACCT 370A/B External Financial Reporting Issues; ACCT 470 Advanced Accounting; ACCT 572 Corporate Accounting and Financial Reporting; ; GSBA 525 Intermediate Financial Accounting; GSBA 510 Accounting Concepts and Financial Reporting
- Managerial Accounting: BUAD 250B Core Concepts of Accounting; GSBA 518 Accounting Control Systems; ACCT 535 Managerial Accounting Controls
- Specialized: ACCT 582 Mergers & Acquisitions, ACCT 410 Accounting for Non-Business Majors, ACCT 411 Understanding Financial Reporting for Non-Business Majors, ACCT 412 Special Topics, Certified Financial Analyst Review Level II, Accounting: The Language of Business, Wescomm Credit Union Executive Education: Managing the Bottom Line; GSBA 520 Business Fundamentals for Non-Business Professionals – Dual Graduate Annenberg/Marshall, GSBA 525 Audit, GSBA 582
- Marshall Global Education Programs: developed curriculum, research projects, and lead student site visits to the following sites:
 - USC MBA Prime Courses: Hong Kong, China, Mexico City, Cuba
 - USC MBA Globe Course : Singapore, Thailand, Shanghai, Qingdao, Mexico City, Cuba
 - Marshall LINC Course: Hong Kong, China

Joint USC Leventhal School of Accounting, American Institute of Certified Public Accountants (AICPA) Events

- **Chinese Institute of CPAs – 2011, 2012, 2013:** developed education program for Chinese accounting professionals and provincial and national regulators as part of their educational visit to U.S.
- **Accounting Diversity Event - 2003:** developed, planned and executed joint diversity outreach program for students at various universities and colleges throughout Southern California
- **AICPA Uniform CPA Exam Field Text – 2008 to 2015:** organized a field-test of new sections, modules, and configurations of the Uniform CPA Exam.

RUBEN A. DAVILA CPA, CONSULTANT & FORENSIC ACCOUNTANT 1987-Present

•**Litigation Consultant/Expert Witness:** Serve as litigation consultant and expert witness in a variety of complex business litigation cases. Cases have involved issues related to financial reporting, business valuation, contractual damages, lost profits, audits, compensation, fraud, embezzlement, and interpretation analysis of financial information, corporate governance and fiduciary responsibility. Major Cases include: Lincoln Savings, Gemstar, Homestore.com, AOL/Time Warner, Schafer v. Daewoo International America Corporation, Popejoy v. Balboa Bay Club,

RUBEN A. DAVILA Attorney at Law 2001-Present

Volunteer - Los Angeles Center for Law and Justice: Consumer Division.

1999 - 2001

- Consumer actions brought by low-income clients primarily in the auto finance and real estate areas

Vericimetry Advisors LLC 2012-Present

Board of Member representing "C" Members

UNIVERSITY OF SOUTHERN CALIFORNIA - SCHOOL OF ACCOUNTING

Associate Director of the Masters Programs 1988-89

•**Responsibilities included:** Development, implementation, and execution of information systems and controls related to student files, program review, and graduation clearance; recruiting strategies and presentations; student advisement.

DELOITTE & TOUCHE (formerly Deloitte Haskins & Sells) Los Angeles, CA

Senior Accountant - Audit Division 1979 to 1985

•**Responsibilities included:** plan and execute audit engagements, limited reviews, acquisition audits; prepare financial statements, audit reports, and management letters.

•**Industry experience includes:** real estate limited partnerships, real estate development, government, non-profit, investment, manufacturing, retail and hospitality.

ACADEMIC BACKGROUND

LOYOLA LAW SCHOOL Los Angeles, CA

Juris Doctorate

June 2000

Externships:

- Los Angeles District Attorney's Office: Major Fraud Unit;
- Los Angeles District Attorney's Office: Criminal Courts
- Los Angeles Center for Law & Justice

UNIVERSITY OF SOUTHERN CALIFORNIA Los Angeles, CA

Master of Business Administration

December 1984

- Dual Emphasis in Accounting and Organizational Behavior

PROFESSIONAL LICENSES & CERTIFICATIONS

- California CPA – March 1982 to present
- California State Bar – July 2001 to present
- AICPA Certified in Financial Forensics – September 2010 to present
- AICPA Chartered Global Management Accountant – 2013 to 2014

PROFESSIONAL SERVICE

AICPA/NASBA Board of Examiners (“BOE”)

2007 - 2011

Appointed to Board

- The Board of Examiners is responsible for developing, delivering, administering, security, grading, and delivering grades and related diagnostics for the international Uniform CPA Examination. The BOE works in partnership with exam stakeholders including the 54 boards of accountancy that use exam as primary method of measuring technical competence of CPA candidates.
- Chair of BOE’s International Issues Committee

AICPA/NASBA BOE Financial Accounting and Reporting Subcommittee (“FARS”)

2007- 2011

Appointed as BOE representative on Uniform CPA Examination FARS Subcommittee

- FARS is responsible for review, revisions, and approval of all content included in the Financial Accounting and Reporting section of the Uniform CPA Exam.
- Evaluated performance of Uniform CPA Examination FARS content.
- Incorporated IFRS content into the FARS examination process in 2010..

AICPA/NASBA Board of Examiners – State Board Committee

2006 - 2007

- The charge of the EC is to facilitate communication between the 54 U.S. state boards and the AICPA’s Board of Examiners. The SBC informs and solicits feedback from the various state board committees on pending actions by the BOE. The SBC will then communicate this information to the BOE and provide advice and counsel on various proposed courses of actions.

AICPA/NASBA International Qualifications Appraisal Board (“IQAB”)

2005 – 2007; 2009 to 2013

Appointed to Board

- Joint NASBA/AICPA committee evaluates foreign CPA license granting bodies for substantially equivalency to U.S. CPA licensure standards. Evaluation serves as a basis for negotiating mutual reciprocity agreements (MRAs) which allow members with professional credentials or licenses to gain licensure in the U.S.
- IQAB negotiated and renewed MRA Agreements during my tenure: Hong Kong Institute of CPAs; Canadian Institute of Chartered Accountants; Instituto Mexicanos Contadores Publicos; New Zealand Institute of Chartered Accountants; Institute of Chartered Accountants in Australia;
- Task Force Leader – Education Evaluation Review TF: charged with developing a systematic and objective approach to the IQAB evaluation process of foreign education
- IQAB Committees:
 - MRA Review for Institute of CPAs of Ireland
 - Task Force Leader of Tri-lateral IQAB MRA Renewal Review with the Canadian Institute of Chartered Accountants and the Instituto de Mexicanos Contadores Publicos.
 - Task Force Leader of MRA Renewal Review of CPA Australia
 - Task Force of MRA Review for Chinese Institute of CPAs
 - Task Force Leader Education Accreditation Task Force

NASBA Nomination Committee (“NC”)

2013 - Present

Elected Representative of the Pacific Region

- NC is charged with developing vetting and nominating candidates for NASBA Officers and Directors in accordance with NASBA Bylaws.

NASBA Global Strategies Committee (“GSC”)

2009 - 2014

Appointed to GSC

- GSC is charged with developing strategies to maintain status of state regulated CPA license in a global environment. Have been involved in the development and participated in NASBA’s annual International Forum conferences involving international regulators. Speaker and Moderator at:
 - 3rd Annual International Forum, Vancouver, Canada July 2011
 - 4th Annual International Forum, Orlando Florida November 2012

NASBA Education Committee (“EC”)

2006 – 2007; 2014 - present

Appointed to EC

- Charged with conducting research, hearings, and roundtables as a basis to revise and updated uniform minimum educational requirements to become a licensed CPA.
- Findings of EC were incorporated into the latest revision of the Uniform Accountancy Act.

California Board of Accountancy (“CBA”)

2003 - 2007

Appointed to Board:

- Member of 15 CBA board charged with licensing and regulation of over 63,000 CPAs and all CPA firms in the State of California
 - Secretary-Treasurer 2006
 - Member of:
 - Sarbanes-Oxley Cascade Effect Committee
 - Member of Enforcement Program Oversight Committee
 - Member of the Committee on Professional Conduct.
 - Member of Legislative Process
 - Liaison with International Qualifications Appraisal Board

Accounting Education Committee of the California Board of Accountancy (“AEC”)

2010 - 2011

Appointed Chair of the AEC

- AEC was charged with developing accounting education requirements as California transitioned to 150-hour education requirements for CPA licensure.
- Education requirements were adapted and codified as CPA licensing requirements effective January 1, 2014

UNIVERSITY AND COMMUNITY SERVICE**University:**

- Elected to Executive Board of the Academic Senate 2014 - Present
- Appointed to Committee on Finance and Enrollment 2014 - Present
- Appointed to Committee on Research Teaching Practice and Clinical Faculty Affairs 2014 - Present
- Appointed to USC Trustee’s Development Committee 2015 - Present
- Appointed to the USC Good Neighbors Board 2015 - Present
- Elected to Pac-12 Academic Leadership Coalition 2016 - Present
- Elected to University Faculty Senate – Marshall School of Business representative 2012 - 2016
- Elected to Nominating Committee of the Faculty Senate 2012 - 2013
- Provost’s Committee – Oversight Committee on Academic Athletic Affairs 2005 - 2012;
- Student Senate Committee on Ethics 1987
- Review Board for Academic Integrity Violations 1991 - 1992
- Scholars Program – assist in student recruitment efforts.

Marshall School of Business:

- Elected to Marshall Dean's Faculty Council – represent Leventhal School of Accounting 2012 to 2016
- Clinical Faculty Promotion Committee 2014 to Present
- Academic Integrity Committee 1993
- Represent LSOA and MSB at various student information sessions and seminars

Leventhal School of Accounting Committees:

- Diversity Liaison 2015 - Present
- Graduate Curriculum Committee 2002 – 2004; 2005 - 2007
- Annual Performance Review Committee 1998 - 2002; 2004 - 2007
- Curriculum Development Committee 1997-98; 2000-01
- Academic Standards 1988-89, 1995-97, 1998-99;
- Graduate Admissions 1988-92; 2002-2003
- Diversity Committee 2002-04;

Academic Advisor for:

- **Current positions:** USC Student Chapter of Association of Latino Professionals in Finance & Accounting; KPMG/ALPFA Case Competition Team 2003, 2004, 2010
- **Past positions:** Marshall Cohort for USC -Transfer Students 2005-07; USC Student Chapter of Association of Latino Professionals in Accounting and Finance ("ALPFA") 2003-2006; KPMG/ALPFA Case Competition Team 2003-06, Graduate Latino Business Students, 2002-04; Lambda Chi Alpha Fraternity 1988-89, Gamma Phi Beta Sorority 1986-94, Non-resident Faculty Fellow 1986-94, Philippine Business Students Association 1994-1995, USC Students Chapter of American Association of Hispanic CPAs 1994-1996; KPMG/ALPFA Case Competition Team 2003, 2004, 2010 ; Latino Business Students Association ("LBSA") 1994 - 2016;

Past Community Service:

- Federation of Schools of Accountancy – Ethnic and Cultural Diversity Committee
- Los Angeles Academy of Finance - teach in USC credit program for inner-city high school students
- Accounting Awareness Programs - teach in summer residence program for inner-city high school students
- Pro bono consulting for businesses (primarily minority-owned) and non-profit organizations
- Los Angeles District Attorney's Office: Major Fraud Unit - volunteer law clerk
- Los Angeles District Attorney's Office: Criminal Courts - volunteer law clerk
- Los Angeles Center for Law & Justice - volunteer law clerk

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants (AICPA)
- AICPA Certified in Financial Forensics (CFF) – Sept. 2010 to present
- AICPA Personal Financial Planning – 2014 to present
- AICPA Chartered Global Management Accountant – 2013 to 2014
- Association of Latino Professionals in Accounting and Finance (ALPFA)
- Los Angeles County Bar Association
- California State Society of Certified Public Accountants
- Certified Public Accountant by California State Board of Accountancy - March 1982 to present
- Member of the California State Bar - June 2001 to present
- National Association of State Boards of Accountancy ("NASBA")
- Association of Certified Fraud Examiners

AWARDS AND DISTINCTIONS

- Faculty Advisor for USC's ALPFA/KPMG National Case Competition Team
 - 2004 Winner of Western Regional
 - 2010 Winner of National Case Competition
 - 2011 National Case Competition Finalist
- USC Latino Student Association Faculty of the Year 2009, 2010
- Professor of the Year, USC Chapter of National Greek Honor Society - Fall 2000
- Professional Achievement Award from the American Association of Hispanic CPAs - 1995
- Black Business Student's Association Faculty of the Year 1992-93
- Latino Business Students Association Faculty Service Recognition 1992-93
- Beta Alpha Psi Outstanding Faculty Service Award 1990-91
- USC Intrafraternity Council and Panhellenic Honorarium 1988-89
- Food Industry Management Teacher of the Year 1988-1989 & 1993-1994, 1997, 1999, 2004
- L.A. Archdiocese Catholic School Alumni Award 1994
- California State Society of CPAs Doctoral Fellowship 1985
- Consortium for Graduate Studies in Management 1982-84