

# **William W. Holder**

## **Curriculum Vitae**

### **I. General Information**

#### **A. Personal Data**

1. Home Address:  
409 North Star Lane  
Newport Beach, CA 92660-5717  
Phone: (949) 642-9634  
Fax: (949) 642-9664
2. Business Address:  
University of Southern California  
Leventhal School of Accounting  
Los Angeles, California 90089-0441  
Phone: (213) 740-4855  
Fax: (213) 747-2815

#### **B. Academic and Professional Preparation**

1. Formal Education
  - a. University of Oklahoma, Doctor of Business Administration, 1974.  
Major - Accounting, Minors - Economics and Management. Dissertation  
Title - "The Impact of Third Party Reimbursement upon Capital  
Budgeting Decisions of Hospitals."
  - b. University of Oklahoma, Master of Accountancy, 1972.
  - c. Oklahoma State University, Bachelor of Science Accounting, 1969.
2. Professional Certificates
  - a. Certified Public Accountant, Oklahoma and California.

#### **C. Professional Experience**

1. Academic
  - a. University of Southern California, appointed 1979; current position:  
Ernst & Young Professor.
  - b. Accounting Circle Professor, University of Southern California, 1988 to  
1990.
  - c. Associate Professor, Texas Tech University, 1977 to 1979.
  - d. Assistant Professor, Texas Tech University, 1974 to 1977.
  - e. Visiting Associate Professor, University of Tennessee, Summer, 1978.

- f. Special Instructor, University of Oklahoma, 1970 to 1974.
- 2. Professional (compensated)  
Member, Governmental Accounting Standards Board, effective July 1, 2000.
- 3. Administrative  
Director, SEC and Financial Reporting Institute  
University of Southern California, 1994 - present  
Director, Master of Accounting Program  
University of Southern California, 1983 to 1988
- 4. Other
  - a. Head of Accounting Services, 1969-1970, Oklahoma State University, Stillwater, Oklahoma.
  - b. Independent Certified Public Accountant, 1971 to 1975.
  - c. Faculty Resident, Peat, Marwick, Mitchell & Co. 1976.
  - d. Faculty Fellow, Price Waterhouse, 1980.
  - e. Faculty Fellow, Coopers & Lybrand, 1988.

Many individual consulting engagements with various public accounting firms, municipalities, industries and in litigation support.

## **II. Teaching Effectiveness**

### **A. Dissertation Committees**

- 1. Chairman, Dissertation Committee of Salih Jadallah. Title, Operational Auditing of Governmental Units in Saudi Arabia.
- 2. Member, Dissertation Committee of John Klover. Title, Physician's Attitudes Toward Collective Bargaining.
- 3. Member, Dissertation Committee of Robert W. Ingram. Title, Social Disclosures and Security Returns.
- 4. Member, Dissertation Committee of Mary Akpovi. Title, An Analysis of the Nigerian Economy Within the Framework of the Wedge Model.
- 5. Member, Dissertation Committee of Avelina Delea. Title, Effectiveness of Governmental Audit Functions.

### **B. Awards**

- 1. Gold Medal Award for Distinguished Service, American Institute of Certified Public Accountants (AICPA) "In recognition of such a distinguished career, and with great appreciation, the Institute presents the Gold Medal for Distinguished Service, its highest award...", 2006.
- 2. Distinguished Achievement in Accounting Education Award, AICPA, 2003.

3. Selected by Accounting Today as one of the 100 most influential people in the accounting profession. (successively 2001 and 2002)
4. Distinguished Service Award, California Society of CPA's, 1998-1999.
5. Robert Emmett Knox Education Achievement Award, designed to recognize outstanding activities during the recipient's lifetime, which have had a significant impact on future members of the profession, California Society of CPA, 1997.
6. Best Professor, University of Southern California School of Accounting Master of Accounting Graduate Students, 1993.
7. Best Professor by University of Southern California School of Accounting Student Liaison Board in the initial presentation of this award, 1990.
8. Outstanding Discussion Leader Award, AICPA, 1988.
9. Faculty Merit Award, made to an individual "... for outstanding contributions in curriculum and program development, teaching, research and professional service." Federation of Schools of Accountancy, 1988
10. Award for Instructor Excellence "... in recognition of a consistent record of excellence..." California Society of CPA, Education Division, 1988.
11. Faculty Excellence Award. This award is made annually to an accounting educator in California in recognition of "... exceptional achievements as a contemporary leader in accounting education", California Society of CPA, 1987.
12. Outstanding Service Award, School of Accounting, University of Southern California. The award is made annually by Beta Alpha Psi, the national accounting honorary fraternity, 1980.
13. Top 20 Professor, College of Business Administration, University of Southern California. The selection was based on student evaluations, 1980.
14. Outstanding Teaching Award as one of five professors at Texas Tech University in the Mortar Board program of recognizing excellence in teaching, 1978.

### **C. Honors**

1. Fellowship
  - a. Haskins & Sells Foundation Faculty Assistance Award, received 1973, University of Oklahoma.
2. Honorary Societies (memberships)
  - a. Beta Alpha Psi
  - b. Beta Gamma Sigma
  - c. MENSA
  - d. Outstanding Young Men of America

## **III. Research and Publication**

### **A. Works Published**

1. Books

Guide to Audits of Local Governments, IV Vols. (Fort Worth, Texas: Practitioners Publishing Company (a subsidiary of Warren, Gorham, and Lamont, 2007) (with Doug Carmichael).

Intermediate Accounting (San Diego: Harcourt, Brace, Jovanovich, 1998 (supplemental printing, 5th edition) (with Jan R. Williams and Keith Stanga), pp. 1328.

“Local Government Accounting,” Management Policies in Local Government Finance (5th ed.) (Washington, D.C.: International City Management Association, 2004) pp. 207-224.

“Future Developments in Governmental Accounting and Reporting,” Handbook of Governmental Accounting and Finance (New York, New York: John Wiley & Sons, 1988) pp. 5.259-5.268.

The CPA Examination: A Complete Review, Vols. I and II (New York: Houghton, Mifflin & Co., 1986), 7th ed. (with J. Owen Cherrington, et al.).

“Cost Accounting and Analysis in State and Local Governments,” The Managerial and Cost Accountants Handbook (Homewood, Illinois: Dow Jones-Irwin, 1979), pp. 794-839 (with Robert J. Freeman and Harold Hensold, Jr.).

2. Journal Articles

“The CPA Examination: A Vision Fulfilled,” Journal of Accountancy (New York: American Institute of Certified Public Accountants, July 2005), pp. 35-39 (with Paula Thomas, PhD).

“The Computerized CPA Exam: It’s a Whole New Ballgame,” California CPA (Redwood City, CA: California Society of Certified Public Accountants, September 2004, pp 13-17 (With Diane Babuin).

“Materiality Considerations,” Journal of Accountancy (New York: American Institute of Certified Public Accountants, November 2003), pp. 61-66 (with Kenneth R. Schermann and Ray Whittington, PhD).

“Pathways to Improving the Financial Reporting System,” Marshall School of Business Magazine (California: University of Southern California, Winter 2003), pp. 52-53.

“What Foreign Filers Need To Know,” Financial Executive (New Jersey: Financial Executives International, May, 2001), pp. 22-24 (with Jerry Arnold and Joseph W. Duggan).

“Pencils Down, Computers Up —The New CPA Exam,” Journal of Accountancy (New York: American Institute of Certified Public Accountants, March, 2001), pp. 57-60 (with Craig Mills)

“Disclosure of Measurement Uncertainties: Guide to a Financial Reporting Evolution in Progress,” Journal of Accountancy (New York: American Institute of Certified Public Accountants, December, 1998), pp. 99-105 (with Jerry L. Arnold).

“The SEC’s Audit Requirements for Companies Acquired and Equity Investees,” Research in Accounting Regulation (Greenwich, CN: JAI Press Inc., Vol II, 1997) pp. 145-157 (with Jerry Arnold).

“Changes in Accounting Education at the University of Southern California;” Accounting and Finance (Mayville, South Africa: Butterworth Publishers, Ltd., August 1997) pp. 11-14.

“Liability Considerations in Deciding to Serve Not-For-Profit Organizations,” Outlook (Redwood City, CA: California Society of CPAs, 1996) pp. 32.

“Special Committee of Financial Reporting: Initial Report,” CPA Journal, (New York: New York State Society of CPAs, 1992), pp. 8-10.

“Compliance Auditing: The Changing State of the Art,” The CPA Journal (New York: The New York State Society of CPAs, September 1989), pp. 28-40 (with John R. Miller).

“The SEC and Fraudulent Financial Reporting,” Research in Accounting Regulation (Greenwich, CT: JAI Press, Vol. 2, September 1988) pp. 167-188 (with Karen Pincus and Ted Mock).

“The Not-For-Profit Financial Reporting Entity: An Exploratory Study of Current Practice” Financial Accountability and Management (Oxford, England: Basil Blackwell, Ltd., pp. 311-330, Winter 1987).

“Problems of Income Determination for Service Industries,” The CPA Journal (New York: The New York State Society of CPAs, pp. 54-63, October 1986) (with Carolyn S. Holder).

“A New Look in Governmental Audits,” Journal of Accountancy (New York: American Institute of Certified Public Accountants, pp. 82-88, April 1986) (with Gerald W. Hepp).

“Educational Requirements for Public Accounting,” The CPA Journal (New York: New York State Society of Certified Public Accountants, pp. 36-48, December 1985) (with E. John Larsen and Doyle Z. Williams).

“The Use of Analytical Procedures in Review and Audit Engagements,” Auditing: A Journal of Theory and Practice (Sarasota, FL: American Accounting Association, pp. 80-92, Spring 1985) (with Frank Daroca).

“Increasing Professionalism and the Governmental Finance Officer,” The Bottom Line (Piscataway, New Jersey: Municipal Finance Officer of New Jersey, pp. 42, 43 Fall 1984) (with Carolyn S. Holder).

“The Auditor’s Involvement with Additional Information,” Corporate Accounting (New York: Warren, Gorham and Lamont, pp. 72-79, Summer 1984) with Dan Guy and Carolyn S. Holder.

“Expenditure and Liability Recognition in Government,” Journal of Accountancy (New York: American Institute of Certified Public Accountants, pp. 74-84, September 1983).

“Analytical Review Procedures in Planning the Audit: An Application Study,” Auditing: A Journal of Theory and Practice (Sarasota, FL: American Accounting Association, pp. 100-107, Spring 1983) (Funded by Deloitte Haskins & Sells).

“A Laboratory for Establishing Financial Accounting and Reporting Standards,” Management Accounting (New York: National Association of Accountants, pp. 52-54, March 1983) (with Jerry Arnold and Jan Williams).

“Cost Accounting in Local Government: An Idea Whose Time Has Come,” Management Focus (New York: Peat, Marwick, Mitchell & Co., pp. 28-29, May-June 1982) (with Jay Fountain).

“A Framework for Building an Accounting Constitution,” Journal of Accounting, Auditing, and Finance (New York: Ross Institute of New York University, pp. 110-125, Winter 1982) (with Kimberly Ham) (funded by USC).

“Financial Reporting by Nonbusiness Organizations: A New Perspective,” The National Public Accountant (Alexandria, Virginia: National Society of Public Accountants, January 1982), pp. 27-31 (with Peter Griffith).

“Financial Reporting for Museums: Current Status and Proposed Changes,” The Curator (New York: American Museum of Natural History, Fall 1981), pp. 29-39 (with Nicholas Apostalou, University of Tennessee).

“Financial Reporting by Government; A Suggested Approach,” The Government Accountants Journal (Arlington, Virginia: Association of Government Accountants, Summer 1981), pp. 14-233 (with Alan A. Cherry, Assistant Professor, University of Southern California).

“Analytical Review Procedures: New Relevance,” The CPA Journal (New York: New York State Society of Certified Public Accountants, November 1980), pp. 29-35 (with Sheryl Collmer, Peat, Marwick, Mitchell & Co.).

“International Reporting Aspects of Segment Disclosure,” The International Journal of Accounting (Champaign-Urbana, Illinois: The University of Illinois, Fall 1980), pp. 125-135 (with Jerry Arnold and M. Herschael Mann).

“Troubled Debt Accounting: A New Relevance,” The Louisiana CPA (Metairie, Louisiana: The Society of Louisiana CPAs, Summer-Fall 1980), pp. 7-10 (with Sheryl Collmer).

“The Regulation of Capital Improvements in Health Care Institutions,” CPA Quarterly (Palo Alto, California: California Society of CPAs, June 1980), pp. 31-35 (with W. Karen Kushner).

“Criteria for Internal Auditing,” Hospital Progress (St. Louis, Missouri: The Catholic Hospital Association, January 1979), pp. 50-64 (with Raymond J. Clay).

“The Usefulness of Financial Statement Disclosures: An Information Dilemma,” The Louisiana CPA (Metairie, LA: The Society of Louisiana CPAs, Winter-Spring 1979), pp. 53- 60 (with Jan R. Williams).

“How to Account for Securities, Malpractice Losses,” Hospital Financial Management (Chicago, Illinois: Hospital Financial Management Association, November 1978), pp. 12-18 (with Jan R. Williams and Thomas A. Ratcliffe).

“A Guide to SAS #14: Special Reports,” The CPA Journal (New York, New York: New York State Society of Certified Public Accountants, November 1978), pp. 79-82 (with Dan M. Guy).

“Governmental Accounting Concepts Study,” Governmental Finance (Chicago, Illinois: Municipal Finance Officers Association, November 1978), pp. 30-31.

“Capital Improvements Regulation in Health Care Institutions,” Texas CPA (Dallas, Texas: Texas Society of CPAs, August 1978), pp. 9-12 (with Larry W. Anderson).

“Graduate Level Public Sector Accounting Education: Status and Forecast,” The Accounting Review (Sarasota, Florida: The American Accounting Association, July 1978), pp. 746-751.

“The Evaluation of Internal Control: A Suggested Approach,” Hospital Financial Management (Chicago, Illinois: Hospital Financial Management Association, July 1978), pp. 9-12.

“Reporting the Results of Operations,” The CPA Journal (New York, New York: New York State Society of Certified Public Accountants, April 1978), pp. 78-80 (with M. Herschel Mann and Thomas A. Ratcliffe).

“Hospital Budgeting: State of the Art,” Hospital and Health Services Administration (Chicago, Illinois: The American College of Hospital Administrators, Spring 1978), pp. 51-59.

“The Role of the Internal Auditor in Responding to Crises in Local Government,” The Internal Auditor (Altamonte Springs, Florida: The Institute of Internal Auditors, December 1977), pp. 71-81.

“Unasserted Claims: Accounting Measurement & Disclosure,” The CPA Journal (New York, New York: New York State Society of Certified Public Accountants, October 1977), pp. 83-85 (with Raymond J. Clay, Jr.).

“FASB Update: SFAS 15 & 16,” Texas CPA (Dallas, Texas: Texas Society of CPAs, September 1977), pp. 12-17 (with M. Herschel Mann).

“A Practitioner’s Guide to Accounting for Leases,” Journal of Accountancy (New York, New York: The American Institute of Certified Public Accountants, August 1977), pp. 61-68 (with Raymond J. Clay, Jr.).

“Planning for the Audit: Logical Steps Toward Cost Containment,” Financial Executive (New York, New York, Financial Executives Institute, May 1977), pp. 46-50 (with Cindy H. Nance).

“Independence and the Governmental Auditor,” Governmental Finance (Chicago, Illinois: Municipal Finance Officers Association, February 1977), pp. 44-45.

“Revenue Recognition in Not-for-Profit Organizations,” The CPA Journal (New York, New York: New York State Society of Certified Public Accountants, November 1976), pp. 9-15.

“Flexible Budgeting and Standard Costing: Keys to Effective Cost Control,” Government Accountants Journal (Arlington, Virginia: Association of Government Accountants, Fall 1976), pp. 24-32 (with Robert W. Ingram).

“Working Capital Analysis: Limitations of a Valuable Tool,” Banking (New York, New York: American Bankers Association, September 1976), pp. 8-11 (with Jan R. Williams).

“A Guide to the Translation of Foreign Activities,” The National Public Accountant (Washington, D.C.: The National Society of Public Accountants, July 1976), pp. 8-11 (with Raymond J. Clay, Jr.).

“Administrators Favor Prospective Reimbursement,” Hospital Progress (St. Louis, Missouri: The Catholic Hospital Association, June 1976), pp. 71-74.

“Better Cost Control with Flexible Budgets and Variance Analysis,” Hospital Financial Management (Chicago, Illinois: Hospital Financial Management Association, January 1976), pp. 12-20 (with Jan R. Williams).

“Proper Procedures, Yes: Inflexible Rules, No,” Texas CPA (Dallas, Texas: Texas Society of CPAs, September 1975), p. 6.

3. Monographs

Improving Business Reporting - A Customer Focus (New York: AICPA, 1994) pp. 202 (Special Committee on Financial Reporting, 1994).

The Information Needs of Investors and Creditors (New York: AICPA, 1993) pp. 16 (Special Committee on Financial Reporting, 1992).

Reducing the Incidence of Fraudulent Financial Reporting: The Role of the Securities and Exchange Commission (Los Angeles, CA: SEC and Financial Reporting Institute, 1988), pp. 130 (with Karen Pincus and Theodore J. Mock).

Impact of Statement 52 on Decisions, Financial Reports, and Attitudes (Morristown, New Jersey: Financial Executives Research Foundation, 1986), pp. 156 (with Jerry Arnold).

The Nonbusiness Organization Reporting Entity: An Exploratory Study of Current Practice (New Millford, Cn. Philanthropy Monthly, 1986), pp. 100.

Cost Accounting in California Cities (Sacramento, California: League of California Cities, 1981), pp. 66 (with Rick Kermer).

A Study of Selected Concepts for Government Financial Accounting and Reporting (Chicago, Illinois: National Council on Governmental Accounting, 1980), pp. 69.

4. Case Study

Pacific Electronics (Boston, Massachusetts: Intercollegiate Case Clearing House, 1981) p. 19.

5. News and Commentary

“Public Agencies Face Health Care-Cost Crises,” *Los Angeles Times* (Los Angeles, CA, pp. B-1) August 8, 2005.

“Reality Check: Making Governments Accountable,” *Marshall Magazine* (Los Angeles, CA: University of Southern California, pp. 20-24, Fall 2005)

“O.C. Must Defend its Use of Planning Fees,” Los Angeles Times (Los Angeles, CA: pp B-1, B-8) August 23, 2004. Also reported in: The Mercury News, (San Jose, CA) August 23, 2004.

“Next Big U.S. Accounting Scandals Have Started,” Bloomberg .com (Bloomberg) July 21, 2003,

New World Order: As the PCAOB Takes Shape, the AICPA's Role is Blurred, (CA.: California CPA, Jerry Ascierito) June 2003, pp.18-20.

"No Good Defense for Being Tardy," The Orange County Register (Anaheim, California: pp. 1, 12.) April 6, 2003.

Enron: A Professional's Guide to the Events, Ethical Issues, and Proposed Reforms, (N.Y.: CCH, Arthur L. Berkowitz) 2002, pp. 56 and 61.

"Questions Raised by One "Expert Witness" About Titan," TheStreet.com , (Herb Greenberg) Dec. 12, 2000, [www.thestreet.com/comment/herbonthestreet/1208501.html](http://www.thestreet.com/comment/herbonthestreet/1208501.html).

"Accounting Group Expected to Call for Increase in Data in Annual Reports", The Wall Street Journal (New York: Dow Jones, pp. 1,3) August 26, 1993.

"Passing the Buck," Outlook (Palo Alto, CA: California Society of CPAs, Spring 1988) p. 56.

"Providing Guidance for the Professional's Future Status," Outlook (Palo Alto, CA: California Society of CPAs, Spring 1987) pp. 56-58.

"Pension Accounting Deficiencies," Los Angeles Business Journal (Los Angeles: Scripps-Howard, August 20, 1984), p. 5.

5. 6. Journal Articles and Books Reprinted and Reviewed

Intermediate Accounting, reviewed in Issues in Accounting Education (Sarasota, FL: American Accounting Association, Fall 1988), pp. 457-458.

Guide to Audits of Local Governments, reviewed in the Journal of Accountancy (New York: American Institute of CPAs, February 1987), pp. 118-120.

Guide to Audits of Local Governments, reviewed in Government Finance Review (Chicago, Ill.: Governmental Finance Officers Association, February 1987), p. 38.

Impact of Statement 52 on Decisions, Financial Reports, and Attitudes, reviewed in the Journal of Accountancy (New York: American Institute of CPAs, November 1986), pp. 186.

Intermediate Accounting, reviewed in The Accounting Review (Sarasota, Florida: American Accounting Association, April 1986), pp. 360-362.

"Flexible Budgeting and Standard Costing: Keys to Effective Cost Control," reprinted from Government Accountants Journal (Fall 1976); reprinted in Government and Nonprofit Accounting, Leonard Berry and Gordon Harwood (ed.) (Homewood, Illinois: Richard D. Irwin, Inc.) pp. 228-241 (with Rob Ingram).

"Cost Accounting in Local Governments: An Idea Whose Time has Come," reprinted from Management Focus (May-June 1982); reprinted in The Journal of Accountancy (New York: American Institute of CPAs, March 1983), pp. 103-104.

"Cost Accounting in Local Governments: An Idea Whose Time has Come," reprinted from Management Focus (May-June 1982); reprinted in Management Review (New York: American Management Association, January 1983), pp. 29-30.

“Better Cost Control with Flexible Budgets and Variance Analysis,” reprinted from Hospital Financial Management; reprinted in Readings in Management Control in Nonprofit Organizations, Karasseu v. Ramarathan, and Larry Heystad (ed.) (New York: John Wiley & Sons, Inc.) 1982, pp. 355-363.

“Revenue Recognition in Not-for-Profit Organizations,” reprinted from The CPA Journal; reprinted in Accounting in the Public Sector: The Changing Environment (Salt Lake City, Utah: Brighton Publishing Company, 1979), pp. 27-34.

“Flexible Budgeting and Standard Costing: Keys to Effective Cost Control,” reprinted from The Government Accountants Journal; reprinted in Accounting in the Public Sector: The Changing Environment (Salt Lake City, Utah: Brighton Publishing Company, 1979), pp. 364-375 (with Rob Ingram).

“A Practitioner’s Guide to Accounting for Leases,” reprinted from The Journal of Accountancy; reprinted in Continuing Professional Education for Staff Accountants (Littleton, Colorado: CPE Institute, Inc., 1979).

“The Evaluation of Internal Control: A Suggested Approach,” reprinted from Hospital Financial Management; reprinted in Controlling the Hospitals Operations (Chicago, Illinois, Hospital Financial Management Association, November 1978).

“A Practitioner’s Guide to Accounting for Leases,” reprinted from the Journal of Accountancy; reprinted in FASB/APB Review (New York, New York: American Institute of CPAs), May 1978.

“A Practitioner’s Guide to Accounting for Leases,” reprinted from The Journal of Accountancy; reprinted in Accounting Theory: Text and Readings (New York, New York: Wiley/Hamilton Company, 1978), pp. 349-359.

“A Practitioner’s Guide to Accounting for Leases,” reprinted from The Journal of Accountancy; reprinted in Motor Freight Controller (Washington, D.C.: American Trucking Association, Inc., November 1977), pp. 10-16.

“A Practitioner’s Guide to Accounting for Leases,” reprinted from The Journal of Accountancy; reprinted in New Guides for the Professional Accountant (New York, New York: American Institute of CPAs, September 1977), pp. 5-12.

“Better Cost Control with Flexible Budgets and Variance Analysis,” reprinted from Hospital Financial Management; reprinted in Readings in Governmental and Nonprofit Accounting (Belmont, California: Wadsworth Publishing Company, 1977), pp. 320-335.

“Planning for the Audit: Logical Steps Toward Cost Containment,” reviewed from Financial Executive; reviewed in The Journal of Accountancy (New York, New York: American Institute of CPAs, December 1977), pp. 82.

“Revenue Recognition in Not-for-Profit Organizations,” reviewed from The CPA Journal; reviewed in Accounting Articles Digest (New York, New York: American Institute of CPAs, February 1977).

6. 7.       Reviews of Other Works

Robert W. Anthony, “Games Government Accountants Play,” Harvard Business Review (Cambridge, MA: Harvard University, September-October 1985); reviewed Harvard Business Review (Cambridge, MA: Harvard University, November-December 1985) pp. 211-218.

Tracy D. Conners, The Nonprofit Organization Handbook (New York: McGraw-Hill Book Company, Inc., 1980); reviewed in The Accounting Review (Sarasota, Florida: American Accounting Association, October 1980), pp. 693-695.

7.
  8. Selected Continuing Professional Education Courses Published

Accounting date and Auditing Update, 29<sup>th</sup> ed. (Dallas, Texas, Texas Society of Certified Public Accountants), April 2004 (with R. J. Clay, M. H. Mann). The course has been adopted by the California, Texas, Alabama, Colorado, Illinois, New Mexico, Montana, and Idaho Societies of CPAs as well as many firms and companies.

Analytical Procedures (New York: American Institute of Certified Public Accountants) 1997 (with Carolyn S. Holder).

Governmental Accounting and Auditing Update (New York: American Institute of Certified Public Accountants) 1996 (with Douglas R. Carmichael).

Audits of Local Government Units (New York: American Institute of Certified Public Accountants) 1996 (with Douglas R. Carmichael).

Developing and Presenting Effective Proposals for Engagements of Non-Public Entities (New York: American Institute of Certified Public Accountants) 1984 (with Ray Whittington).

Accounting and Auditing Standards Refresher, 7th ed. (Auburn, AL: CPE Associates) April 1991 (a two day continuing professional educational course, with Wayne Alderman).

Accounting for Leases, 11th ed. (Auburn, AL: CPE Associates), April 1987 (a one-day continuing professional education course, with Raymond J. Clay, Professor of Accounting, North Texas State University).

Audits of Hospitals (New York: American Institute of Certified Public Accountants), December 1977 (4-hour self-study continuing professional education course prepared at the request of the AICPA, with Larry Anderson, CPA, partner, Mason, Nickels, and Warner).

Local Government Financial Accounting and Reporting (Sacramento, California, California Society of Municipal Finance Officers), September 1981.

#### **IV. Professional Service**

##### **A. Principal Professional Service & Consulting Activities**

1. Professional Organizations
  - a. Offices Held

American Institute of CPAs  
Member, Board of Directors, Member and Chair of Audit Committee, 1998-2000  
Member, Council, 1986-1989, 1995-2000

Governmental Accounting Standards Board  
Member, July 1, 2000-present

Los Angeles Society of CPAs

Member, Board of Directors, 1984-86  
Vice President, 1987-1989

American Accounting Association

Chairman, Public Sector Section, 1980-81

National Association of Accountants (Lubbock, Texas Chapter)

President, 1977-78

b. Committee Assignments

American Institute of CPAs

Chairman, Board of Examiners, 2003 -2006; member 1993-1996,  
1998-2007

Chairman, Computerization Implementation Committee, 1997-2002

Accounting Career Development Executive Committee, 1996-1998

Special Committee on Financial Reporting, 1991-1994

Nominating Committee 1992-1993

Relations with the Judiciary Committee 1992-1994

Accounting Standards Executive Committee, 1987-1990

State and Local Government Committee, 1981-1985

(Served as Senior Technical Editor of the Industry Audit Guide,  
published in 1986.)

Compliance Auditing Task Force, Auditing Standards Board, 1986-  
1989

California Society of CPAs

Future of the Accounting Profession 2002-present

Chairman, Professional Conduct Committee 1987-89

Governmental Relations Committee 1991-1997

American Accounting Association

Assurance Services Task Force, 1995

Chair, Financial Reporting Research Committee, 1989-1991

Financial Accounting Standards Committee 1987-89

Federation of Schools of Accountancy

Financial Accounting Restructure Committee 1989

c. Memberships in Professional Organizations

American Accounting Association

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

2. Other Professional Service Activities

John Wayne Cancer Institute, Member, Board of Directors; Chair, Audit  
Committee, 2004-2006.

Congressional Testimony (invited): Corporate Accounting Practices, before the Congressional Subcommittee on Capital Markets, Insurance, and Government-Sponsored Enterprises; Committee on Financial Services; May 1, 2002.

National Commission on Fraudulent Financial Reporting - commissioned to conduct research with Ted Mock and Karen Pincus.

Financial Executives Institute

Commissioned to conduct research with Jerry Arnold and prepare a monograph on the effects of foreign commerce on financial reports of U.S. companies. See Section III, B, 1.

Financial Accounting Standards Board

Commissioned to conduct research and prepare a research report concerning the appropriate conceptual reporting entity for nonbusiness organizations. Served on FASB Task Force on the Objectives of Financial Reporting by Nonbusiness Organizations, June 1980-1986.

League of California Cities

Commissioned to conduct research and prepare a monograph suggesting concepts, standards, and procedures for cost of services reporting by California cities.

National Council on Governmental Accounting

Commissioned to research and prepare a study suggesting a conceptual framework for financial accounting and reporting by governmental units.

Municipal Finance Officers Association

Appointed as a member of Special Review Committee for purposes of judging Comprehensive Annual Financial Reports in the Certificate of Conformance Program.

a. Editorial positions

Member, editorial board, Research in Governmental and Non-Profit Accounting, JAI Press, Inc.

Member, editorial review board, Issues in Accounting Education, American Accounting Association.

Member, editorial board, Auditing: A Journal of Theory and Practice

b. Educational Consulting

Developed and presented Continuing Professional Education courses for many CPA firms, industrial and manufacturing companies, and public sector organizations.

## V. Institutional Service

### A. Recent Institutional Service

1. University

Elected to the Faculty Senate  
University Administration Subcommittee for Evaluation of Administrative Costs  
and Structures

Faculty Tenure and Appeals committee

2. School of Business Administration

Masters Advisory Committee

Faculty Advisory Council

3. School of Accounting

Chair of the Curriculum Committee

Director of the Master of Accounting Program

Member of Personnel committee

Member of Academic Standards committee

Member of Awards committee