

## VITAE

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### Education

- Ph.D. – University of Cincinnati, Accounting, 1986
- M.B.A. - University of Cincinnati, Management Information Systems, 1981
- B.B.A. – University of Cincinnati, Accounting, 1977

### Academic Experience

- Butler University College of Business Administration – August 2006 to present, Visiting Professor of Accounting
- Indiana University School of Business (primarily based in Indianapolis) – August 1986 to December 1992, Assistant Professor of Accounting; August 1985 to August 1986, Convertible Lecturer in Accounting.
- University of Cincinnati – September 1981 to June 1985, Instructor of Accounting.

### Business Experience

- Ernst & Whinney (now Ernst & Young) in their Cincinnati office – July 1977 to December 1980, Senior Accountant in the Audit Department.

### Honors and Awards

- Indiana University Schuyler F. Otteson Undergraduate Teaching Excellence Award, 1989 and 1990
- American Accounting Association Doctoral Consortium Fellow
- Beta Gamma Sigma
- Beta Alpha Psi

### Teaching Assignments

- Butler University College of Business Administration – Auditing; Introduction to Financial Accounting
- Indiana University School of Business – Advanced Auditing; Auditing; Intermediate Accounting; Dissertation Committee Member; Honors Project, Graduate Independent Study, and Undergraduate Independent Study Advisor.
- University of Cincinnati College of Business Administration – Auditing; Intermediate Accounting; Cost Accounting; Principles of Accounting.

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### Service Commitments

- Undergraduate Policy Committee, School of Business, 1989 to 1991.

- Indianapolis Subcommittee of the Undergraduate Policy Committee, School of Business, 1989 to 1991.
- Scholarships and Awards Committee, School of Business (Indianapolis) – Chairperson, 1991.
- Accounting Club Advisor, Department of Accounting, 1989 to 1991.
- Scholarship Committee, Department of Accounting, 1985 to 1991.
- Recruiting Committee, Department of Accounting, 1989.
- Masters of Accounting Committee, Department of Accounting, 1989

#### Professional

- American Institute of Certified Public Accountants
- C.P.A. – Ohio

#### Publications – Articles

- “Accountants’ Liability to Third Parties for Negligent Misrepresentation: The Search for a New Limiting Principle,” with J.H. Leibman, American Business Law Journal (November 1992), pp. 345-439.
- “An Empirical Analysis of Cash Flow, Working Capital, and the Stability of Financial Ratio Groups in the Hospital Industry,” with D.K.W. Chu, T.W. Zollinger, and R.M. Saywell, Journal of Accounting and Public Policy (Spring 1991), pp. 39-58.
- “Bankers’ and Investors’ Perceptions of the Auditor’s Role in Financial Statement Reporting: The Impact of SAS No. 58,” with L.C. Mohrweis, Auditing: A Journal of Practice and Theory (Fall 1989), pp. 87-97.
- “Riskbuster: A Microcomputer Software Package to Support Compliance with SAS #47,” with D.C. Burns and E.R. McCormick, The EDP Auditor Journal, 1 (1987), pp. 4-24.

#### Publications – Proceedings

- “Microcomputer Models for Risk Assessment,” with D.C. Burns, Proceedings of the 1987 Risk Analysis Symposium, The Institute of Internal Auditors Research Foundation (1988), pp. 225-239.

#### Presentations

- Bankers’ and Investors’ Perceptions of the Auditor’s Role in Financial Statement Reporting: The Impact of SAS No. 58,” with L.C. Mohrweis, American Accounting Association National Meeting (1989).
- “Riskbuster: A Microcomputer Instructional Support Tool for Auditing Courses,” with D.C. Burns, Workshop for the American Accounting Association Southeast Regional Meeting (1988).