VITA

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STATEMENT OF RESEARCH INTEREST

My first and continuing research interest has been the audit sampling problem. My earlier work addressed the audit sampling problem as a statistical inference problem with peculiarities related to the rare event problem. I have come to the belief that the audit sampling problem may be better addressed as a strategic game and have summarized my ideas in a working paper (*Search Game with Auxiliary Information*) and some unpublished notes. My near term goal is to sharpen these ideas and to apply them to the audit sampling problem, making specific recommendations for the practice of auditing.

STATEMENT OF TEACHING INTEREST

I continue to be interested in the use of technology in support of education. I have extensive materials in support of my classes on a website. I enjoy teaching a variety of accounting courses including financial accounting (MBA), intermediate accounting and international accounting and will teach managerial accounting in Spring 2011.

EDUCATIONAL BACKGROUND

Ph.D., University of Georgia, 1980, Business Administration.
M.B.A., University of Georgia, 1974.
B.S., Georgia Institute of Technology, 1969, Aerospace Engineering.

PROFESSIONAL CERTIFICATION

Certified Public Accountant, State of Minnesota, 1982 to present (inactive).

SCHOLARLY HONORS AND AWARDS

Editorial Board, The Accounting Review, 1983 to 1986.

Editorial Board, Auditing: A Journal of Practice and Theory, 1984 to 1987.

The Institute of Internal Auditors, 1984 National Chapter Research Award (with Urton Anderson).

Peat Marwick Mitchell Research Opportunities in Auditing Grant, 1982-1983 (with A.D. Bailey, Jr., A.B. Whinston and James Gerlach).

American Institute of Decision Sciences, 1981 Distinguished Contributed Paper Award (with John Neter and R.A. Leitch).

National Accounting Association 1978 Certificate of Recognition for a Submitted Paper (with Roger Roemmich and W.H. Gates).

Certified Public Accountant, State of Minnesota.

PUBLISHED RESEARCH MONOGRAPH

Behavior of Test Statistics in the Auditing Environment: An Empirical Study, with R.A. Leitch and John Neter, American Accounting Association Studies in Accounting Research Number 23, 1985.

PUBLISHED REFEREED PAPERS

"Statistical Inference on Estimates of Accounting Values and Optimal Auditor Decisions", with John S. Hughes, Applications of Management Science, Vol. 6, 1990.

"On Robustness of Model Based Sampling in Auditing", with Chen-en Ko, C.J. Nachtsheim and A.D. Bailey, Jr., Auditing, A Journal of Theory and Practice, Spring 1988.

"TICOM and the Analysis of Internal Controls", with A.D. Bailey, Jr., James Gerlach, Chen-en Ko, R.D. Meservy and A.D. Whinston, The Accounting Review, April 1985.

"The Total Auditor -- Fact or Fiction," with Urton Anderson, The Internal Auditor, (National Chapter Research Award), October 1984.

"Power Characteristics of Test Statistics in the Auditing Environment: An Empirical Study", with John Neter and R.A. Leitch, Journal of Accounting Research, Spring 1982.

"Maximizing the Present Value of Tax Savings from Depreciation", with Roger Roemmich

and W.H. Gates, Management Accounting, September 1978 (Certificate of Recognition Award).

"Statistical Sampling in Auditing -- Some Basic Concepts", with Carl S. Warren, National Public Accountant, April 1977.

TEXTBOOK.

Using Software in Auditing, with Gordon B. Davis and William D. Nance, McGraw-Hill, 1990.

PROCEEDINGS.

"Systems Development for an Experimental Economics Laboratory," with Javier Diaz, Mark Johnson and Shyam Sunder, Proceedings of the IBM ACIS University Conference, Boston 1987, pp. 515-520.

"Components of Lack of Normality in Major Estimators used in Accounting and Auditing Applications," with John Neter and R.A. Leitch, Proceedings of the 13th Annual Meeting of the American Institute for Decision Sciences, (Distinguished Contributed Paper Award), 1981.

"An Application of Student-Initiated Automated Processing of Classroom Information", with R.G. Colvard, Proceedings of the American Accounting Association, 1977.

"The Growth and Decline of Small Georgia Towns as a Markov Probability Process", Proceedings of the Southeast American Institute of Decision Sciences, 1975

PRESENTATIONS

"Accreditation Issues with Electronic Courses", February 1997, AACSB Undergraduate Curricula Meetings, Dallas Texas.

"Results and Observations of the Experiment in Electronic Courses – BA1001", January 1997, an internal workshop presented to the faculty of the Carlson School of Management.

"An Experiment in Electronic Courses – BA1001", December 1996, presented to the Carlson School of Management Board of Overseers.

"Statistical Inference of Markov Transition Probability Matrices for Commercial Loan Accounts", The John Neter Symposium, The University of Georgia, October 5-6, 1990.

"A Cost Model for Expert Systems", The Dutch Institute of Registered Accountants (NIVRA) Symposium on Expert Systems, Amsterdam, The Netherlands, September, 1988.

"Internal Control Evaluation by Computer -- TICOM III", with A.D. Bailey, Jr., James Gerlach, Chen-en Ko, R.D. Meservy and A.D. Whinston, ORSA/TIMS, Orlando, 1983.

"The Auditor's Evaluation of Informal Internal Controls", with W.F. Wright, ORSA/TIMS, Orlando, 1983.

"An Investigation of Probability Proportional to Size Sampling with Replacement and Without Replacement", with J.T. Godfrey, Annual Meeting of the American Statistical Association, 1981.

WORK EXPERIENCE

Associate Professor of Accounting, University of Minnesota, 1986 to present.

Assistant Professor, 1981 to 1986.

Assistant Professor of Accounting, University of Michigan, 1978-1981.

Instructor of Accounting, University of Georgia, 1976-1977.

Officer-in-Charge, Management Information Center, 2d Marine Aircraft Wing, Cherry Point, North Carolina, 1972-1973.

United States Marine Corps, 1969-1973, Pilot and Data Systems Officer.

INTERNATIONAL EXPERIENCE

1994: I developed and have offered five times, Accounting 5310, International Accounting.

1992-1994: I returned to Warsaw twice and continued to consult with the WSE faculty concerning the development of courses in Poland. This was a continuing part of a USAID grant to the University of Minnesota.

December 1991: Taught a two week course and consulted with faculty at the Warsaw School of Economics, Warsaw Poland, as part of a USAID grant to the University of Minnesota.

June 1991: Taught a four week course on International Accounting at the Institut d' Administration des Enterprises - Universitè Jean Moulin-Lyon III, Lyon France.

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