

CURRICULUM VITA

June 2011

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EDUCATION Ph.D. Accounting, the University of Alabama (1979)
Minor Fields: Economics & Chemical Engineering
M.Sc. Chemical Engineering, the University of Alabama (1976)
M.B.A. The University of Alabama (1974)
B.Sc. Chemical Engineering, Robert College (1972)

MEMBERSHIP IN PROFESSIONAL AND LEARNED SOCIETIES

American Accounting Association –
Accounting Program Leadership Group
Managerial Section
Teaching & Curriculum Section
Financial Accounting & Reporting Section
American Institute of CPAs
Beta Alpha Psi
Beta Gamma Sigma
Florida Society of CPAs
Institute of Management Accountants
Omicron Xi Upsilon – Chemical Engineering Society

CPA Certificate in Florida

PROFESSIONAL EMPLOYMENT

July 01 to present Chair, Department of Accounting and Eminent Scholar and Moorings Park Chair, Florida Gulf Coast University.

Jan. 11 to June 11 Interim Dean, Associate Dean for Administration, Lutgert College of Business; Eminent Scholar and Moorings Park Chair, FGCU

Aug. 09 to Jan. 2011 Associate Dean for Administration, Lutgert College of Business; Chair, Department of Accounting; and Eminent Scholar and Moorings Park Chair, Florida Gulf Coast University.

Aug. 06 to Aug. 09 Chair, Department of Accounting and Finance and Eminent Scholar and Moorings Park Chair, Florida Gulf Coast University.

Aug. 04 to present Eminent Scholar and Moorings Park Chair, Florida Gulf Coast University.

July 03 to July 04 Interim Dean, University of West Georgia (tenured).

Sept. 89 to June 03 Chairman & Full Professor, University of West Georgia (tenured).

July 89 to Aug. 89 Professor of Accounting, University of South Alabama (tenured).

Jan. 86 to June 89	Associate Professor of Accounting, University of South Alabama.
Sept. 83 to Dec. 85	Associate Professor of Accounting, Syracuse University (tenured).
Sept. 79 to Aug. 83	Assistant Professor of Accounting, Syracuse University.
Sept. 76 to Aug. 79	Teaching Assistant, Accounting, The University of Alabama.
Jan. 76 to Aug. 76	Research Assistant, The University of Alabama.
Jan. 75 to Dec. 75	MBA Intern/Consultant, Central Foundry, Holt, Alabama.
1979 to present	Teaching courses at both undergraduate and graduate levels in financial (introductory, intermediate, advanced, and theory), nonprofit, and managerial (introductory and advanced) accounting.

PROFESSIONAL EXPERIENCE

2006-07	<i>AG Business in SW Florida: Present and Future</i> - Survey research collaborator.
2005	Coordinated the 2005 Thomas Howard Lecture, the signature lecture series of the FGCU College of Business
2005	Reviewed the FGCU Quality Enhancement Plan and held a mock campus visit session with a three-member panel to prepare the FGCU faculty and staff for the SACS reaffirmation visit.
2004	Developed and submitted the UWG fall 2004 AACSB Accreditation Maintenance Review packets for business and accounting and prepared the first UWG - RCOB Annual Maintenance Report.
2000 to 2004	Director, University of West Georgia SACS Reaffirmation.
1998 to present	Consulting with CPAs and others to interpret FASB standards.
1996 to 1998	Directed the AACSB initial accreditation process for the BBA and MPAcc programs in accounting. Programs were accredited - April 1998. 5-Year Progress Report was accepted by the AACSB in July 2003.
1995 and 2003	Reviewed, analyzed, and developed a report on the cost structure of Publications & Printing at the State University of West Georgia. Carrollton, GA.
1994	Academic Consultant - reviewed, analyzed, and assessed the Accounting Principles sequence at Floyd College for transfer quality. Rome, GA.
1993 to 2004	Participated in the design and implementation of the International Business Programs and handled their administration.
1993 to 1994	Professional Development Workshops for Milliken, Inc. employees. This was a long-term relationship that involved other faculty members as well.

1992 to 1999	CPA Review instructor with Becker/Conviser, Atlanta and Carrollton.
1990 to 1994	CMA Review coordinator and instructor for the IMA, Atlanta.
1987 to 1989	CPE Seminar instructor, University of South Alabama, Department of Accounting.
1987 to 1991	Member of the Editorial Board of the <u>Southern Collegiate Accountant</u> .
1980 to present	Makes presentations at various national and regional meetings each year.
1980 to present	Reviews textbooks and articles for various publishers and academic journals.
1979 to present	Instructs various seminars for professional groups, varying in length from one to eight hours (e.g., CPA and IMA local chapters, and CPE seminars).
1980 to 1985	Lecturer in the Army Comptrollership Program (MBA level), Syracuse University.
1980 to 1985	Nonprofit Accounting/Budgeting Seminars, the MPA Program, Syracuse University.
1979 to 1985	Lecturer for Financial Executives Institute in Accounting Controls in NFP Institutions.
1984	Taped a video on product costing - Bristol Labs.
1983	Developed a course in "understanding financial statements" for mid-level executives.
1982	Served on the Editorial Board of the <u>Collegiate Forum</u> (23,000 circulation).
1981	Attended the Trueblood Seminar in Chicago, IL.

{See also the sections on academic and professional program presentations - p. 10 and p. 14, respectively}.

HONORS AND OFFICES

Dec. 2009 to present	Member of the IMA SWFL Chapter Board of Directors
April 2008	FGCU Team faculty Service Excellence Award for the Lutgert College of Business Study on the Future of Agribusiness in Southwest Florida.
January 2008	Best Paper Award: "GAAP/Tax Differences in Accounting for Nonqualified Employee Stock Options: The Gathering Storm," <u>2008 Applied Business Research Conference Proceedings</u> . Orlando, FL. Co-authors: R. Placid and J. C. Rue.
April 2007 to present	Member of the Moorings Park Institute Foundation Board of Directors.
April 2007 to present	Member of the Moorings Park Executive Committee.

Sept. 2006 to present	Chair of the Audit Committee, Moorings Park, Inc.
Sept. 2006 to present	Member of the Moorings Park Institute Board of Directors.
April 2006 to present	Member of the Finance Committee, Moorings Park, Inc.
April 2006 to present	Member of the Editorial Advisory Board of the <i>Journal of the American Academy of Business, Cambridge</i> and the <i>Business Review, Cambridge</i> .
March 2006	Received Best Author award from <u>The Journal of American Academy of Business, Cambridge</u> .
August 2005	Keynote Speaker at the Global Business & Economics Research Conference in Istanbul, Turkey.
April 05 to Jan. 10	Member of the Board of Directors and Treasurer of Moorings Park Community Health, Inc.
January 2005	Best Paper Award: <u>College Teaching and Learning Conference Proceedings</u> , "Promoting Character at Institutions of Higher Education and in Their Academic Units." Orlando, FL. Co-authors: H. McCraw and B. Bird.
October 26-28, 2004	AACSB Reaffirmation Team member for Northwestern State U. of Louisiana.
January 20, 2004	University of Alabama, Culverhouse School of Accountancy Career Achievement Award.
October 7, 2003	Best Paper Award: <u>IBER Conference Proceedings</u> , "Deferred Taxes Revisited." Co-authors: R. Colley and J. Rue.
October 12, 2001	Best Paper Award: <u>IBER Conference Proceedings</u> , "Impact of Stock Options on Quarterly EPS: A Proposal for Change." Co-authors: R. Best and J. Rue.
2000 to 2004	Director, University SACS Reaffirmation Self-Study.
2000 to 2001	Selected Outstanding Richards College of Business Faculty Member by the SGA.
1997 to 2004	Campus mentor for the IMA and AICPA.
1994 to 2004	Member, MPA Advisory Board, University of West Georgia.
1993 to 1995	Member, State of Georgia, Committee on Implementing the 150-Hour Requirement.
1993 to 2004	Manuscript Director and Campus Liaison, IMA Atlanta Chapter.
1992	George E. Wilson Outstanding Member of the Year Award, IMA Atlanta Chapter.
1991 to 1992	Vice-President of Education, IMA Atlanta Chapter.

1990 to 1991	CMA Director, IMA Atlanta Chapter.
1988	Remington Rand Trophy, IMA Mobile Chapter - second in chapter competition.
1988	Honorable Mention by the SBAA for research in Designing 5Y Accounting Programs.
1985	IMA Certificate of Merit Award: <u>Management Accounting</u> (December 1985) "Why LBOs Are Popular?" Co-authors: L. Hanouille, S. D. Harding, & J. C. Rue.
1980 to 1989	Manuscript Director, IMA Syracuse and Mobile Chapters.
1980 to 1985	Faculty Advisor to the Society for Advancement of Management (Syracuse).
1980 to 1985	American Accounting Association Membership Committee - Northeast Group.
1982	Outstanding Member of the Year Award by the Syracuse Chapter of the IMA.
1981	Deloitte & Touche Research Foundation Award.
1981	Outstanding Faculty Award by the Syracuse Chapter of Beta Gamma Sigma.
1973 to 1979	Research Council and Charles Walker Fellowships, the University of Alabama.

ACADEMIC SERVICE

Florida Gulf Coast University:

2009 to present	Member, FGCU Labor/Management Committee
2006 to present	Member, LCOB Leadership Council.
2006 to 2008	Chair (2007) and member, LCOB Graduate Program Committee.
2005	Chair, Selection Committee for AACSB Peer, Aspirant, Competitor Groups.
2005 to 2008	Member, FGCU Faculty Credentials Audit Committee.
2004 to 2006	Member, Peer Review Committee.

State University of West Georgia:

2003 to 2004	Member, President's Advisory Council.
2003 to 2004	Member, Deans Council.
2003 to 2004	Member, GA Board of Regents Business Administration Advisory Committee.
2002 to 2004	Member, UWG Facilities Planning Committee.
2002 to 2003	Chair, Regular Graduate Faculty Status Reappointment Review Committee.

2001	Member, Procedures Subcommittee of the Committee on Graduate Studies.
1999	Member, Educational Leadership Department Accreditation Committee.
1998 to 2003	Chair, Subcommittee on Graduate Faculty Appointments of the COGS.
1998	Chair, Marketing Department Chair Recruiting Committee.
1997 to 2000	Chair/member, University UG Curriculum Committee and Faculty Senate.
1997 to 2003	Member, Graduate Student Recruitment and Retention Committee.
1997 to 2003	Member, Graduate School Tuition Waivers Committee.
1997 to 2000	Chair/member, Committee on Enrichment of International Activities.
1996 to 1998	Directed the AACSB initial accreditation process for the BBA and MPAcc programs in accounting. Programs were accredited - April 1998.
1996 to 2003	Member, Honor Programs Committee
1995 to 1997	Member, Chairs' Advisory Council to the President
1995	Member, Semester Changeover Committee for Core Area II.
1995	Consultant to the Cost Effectiveness Review Committee for Printing and Publications.
1994 to 1997	Member, Banner Work Team on Academic Advising.
1994 to 1997	Member, University of West Georgia Planning Council.
1994 to 1995	Member of various committees implementing the Planning and Prioritization Project.
1994 to 1995	Member, Recruiting Committee for Career Employment Coordinator.
1993 to 1995	Chair, Subcommittee on Criteria for Graduate Faculty Membership.
1993 to 2004	Participated in the design, development, and implementation of the International Business Programs and handles their administration.
1991 to 1992	Member, College-wide SACS Accreditation Committee and the Chairman of Administrative Processes - Financial Resources Subcommittee.
1989 to 1991	Supervised the design, development, approval, and implementation phases of the Master of Professional Accounting program.
1989 to 1991	Participated in the design, development, and approval phases of BBA in Real Estate.

- 1989 and 1996 Participated in the AACSB re-accreditation process for the College of Business.
- 1989 to 2003 Member, the Graduate Studies Committee.
- 1989 to 2003 Member, Dean's Advisory Committee.

University of South Alabama:

- 1988 to 1989 Member, MBA Orals Committee.
Member, Task Force on Report and Publications.
Member, Faculty Senate (Elected).
- 1987 to 1989 Member, Departmental Grievance Committee.
Member, Research Committee.

Syracuse University:

- 1982 to 1987 Member, four dissertation committees.
- 1980 to 1985 Member, Undergraduate Board (Chair - 1984).
Member, Board of Graduate Studies.
Member, Undergraduate Academic Review Committee.
Member, Dean's Scholarship Committee.
- 1983 Member, Promotion and Tenure Committee.

PUBLICATIONS

Dissertation: A Financial Reporting Model for Macroeconomic Decision Makers, University of Alabama (1979).

- § “Fair Value Accounting: Current Status and A Proposal for Convergence.” International Business & Economics Research Journal (April 2011, Volume 10, Number 4). Co-authors: C. Baluch, R. Cohen, H. Soto, P. Tucker, and G. Wright.
- § “Operating Cash Flow, Cash recovery Rates, and Internal Rates of Return.” Journal of Business and Economics Research (August 2010, vol. 8, number 8). Co-authors: C. Andrews and J. Rue.
- § “Consolidation Theories and Push-Down Accounting: Achieving Global Convergence.” Journal of Finance and Accountancy (July 2010, vol. 3). Co-authors: C. Baluch, D. Burgess, R. Cohen, E. Kushi, and P. Tucker.
- § “Deferred Taxes in the Context of the Unit Problem.” Journal of Finance and Accountancy (January 2010, vol. 2). Co-authors: R. Colley and J. Rue.
- § “Continuing Case Against Inter-Period Tax Allocation.” Journal of Business and Economics Research (June 2009, vol. 7, number 6). Co-authors: R. Colley and J. Rue.
- § “SFAS 141(R): Global Convergence and Massive Changes in M&A Accounting.” Journal of Business and Economics Research (April 2009, vol. 7, number 4). Co-authors: C. Andrews, J. Brown, J. Riley, and C. Todd.

- § “Controversies in Accounting for Postretirement Benefits.” Journal of Business and Economics Research (September 2008, vol. 6, number 9). Co-authors: S. Bachan, M. Briscoe, J. Conrecode, and E. Fleming.
- § “GAAP/Tax Differences in Accounting for Nonqualified Employee Stock Options: The Gathering Storm.” Journal of Applied Business Research (Third Quarter 2008, vol. 24, number 3). Co-authors: R. Placid and J. C. Rue.
- § “Impact of Exchange Rate Changes on Domestic Inflation: The Turkish Experience.” The Business Review, Cambridge (December 2007, vol. 8, number 2). Co-authors: C. Saatcioglu and H. L. Korap.
- § “Modeling Purchasing Power Parity Using Co-Integration: Evidence from Turkey.” Journal of American Academy of Business, Cambridge (September 2007, vol. 11, number 2). Co-authors: C. Saatcioglu and H. L. Korap.
- § “A Simple Model of Accounting for and Hedging Employee Stock Options (ESO).” The Business Review, Cambridge (Summer 2007, vol. 7, no. 1). Co-authors: J. H. Finch and J. C. Rue.
- § “Information Content of Exchange Rate Volatility: Turkish Experience.” International Business and Economics Research Journal (April 2007, vol. 6, number 4). Co-authors: C. Saatcioglu and L. Korap.
- § “No More Scandals: A Simple Model for Valuing Employee Stock Options.” Journal of Business and Economics Research (March 2007, vol. 5, number 3). Co-authors: J. H. Finch and J. C. Rue.
- § “Stability of Money Multipliers: Evidence from Turkey.” Journal of Business and Economics Research (October 2006, vol. 4, number 10). Co-authors: C. Saatcioglu and L. Korap.
- § “The Myth of Inter-Period Allocation of Deferred Taxes: Industry-Based Analyses.” Journal of American Academy of Business, Cambridge (March 2006, vol. 8, number 2). Co-authors: J.R. Colley and J. C. Rue.
- § “FASB Should Revisit Deferred Taxes.” The Business Review, Cambridge (December 2005, vol. 4, number 2). Co-authors: J.R. Colley and J.C. Rue.
- § “Promoting Character at Institutions of Higher Education and in Their Academic Units.” Journal of College Teaching and Learning (March 2005, vol. 2, number 3). Co-authors: H. McCraw and B. Bird.
- § “Usefulness of Derivative Instruments in Emerging Markets: Turkish Experience.” International Business and Economics Research Journal (February 2005, vol. 4, number 2). Co-authors: I. Karagul and C. Saatcioglu.
- § “Stock Options and Convergence: Foreign versus Domestic Firms.” Journal of International Business and Economics (vol. 1, no. 1, Fall 2004). Co-authors: R. Best and J. C. Rue.
- § “Market Reaction to Voluntary Stock Option Expense Recognition Announcements.” Journal of Business and Economics Research (September 2004). Co-authors: R. Best, B. Lin, and J. Rue.

- \$ “Teaching Workloads of Marketing Program Leaders and Faculty and Criteria for Granting Load Relief.” The Journal of American Academy of Business, Cambridge (September 2004). Co-author: J. R. Colley.
- \$ “Deferred Taxes Revisited.” Journal of Business and Economics Research (August 2004). Co-authors: J. R. Colley and J. C. Rue.
- \$ “Teaching Workloads of Finance Program Leaders and Faculty and Criteria for Granting Load Relief.” The Journal of American Academy of Business, Cambridge (March 2004). Co-author: J. R. Colley.
- \$ “Stock Options Revisited.” The CPA Journal (Nov. 2003). Co- authors: J. C. Rue, R. Best, & L. Lobo.
- \$ “Impact of Stock Options on Quarterly EPS: A Proposal for Change.” International Business and Economics Research Journal (Winter 2002), Vol. 1, No. 1. Co-authors: R. Best and J. C. Rue.
- \$ “Teaching Loads and Criteria for Granting Load Relief in Finance, Marketing, and Management.” The International Journal of Business Disciplines (Winter 2001/2002). Co-author: J. R. Colley.
- \$ “Teaching Workloads of Accounting Program Leaders and Faculty and Criteria for Granting Load Relief.” The International Journal of Business Disciplines (Spring 2001). Co-author: J. R. Colley.
- \$ “Impairment Write-Offs: Truth or Manipulation?” National Public Accountant (July 2000). Co-authors: P.D. Baker and J. C. Rue.
- \$ “Factors Impacting Teaching Load Relief in Schools and Colleges of Business.” The International Journal of Business Disciplines (Winter 1999/2000). Co-author: J. R. Colley.
- \$ “Teaching Loads in Schools and Colleges of Business.” The International Journal of Business Disciplines (Winter 1999/2000). Co-author: J. R. Colley.
- \$ “Impact of Accountant Liability on Audit Engagements.” Today’s CPA (May/June 1999). Co-authors: J. R. Colley and M. Segal.
- \$ “Current Status of Accountant Liability: Audit Practice Impact.” Managerial Auditing Journal (1997, Vol. 12, Nos. 6 and 7). Co-authors: J. R. Colley and M. Segal.
- \$ “The Income Tax Accounting Controversy: A Matter of Perspective.” Journal of Applied Business Research (Fall 1997). Co-author: J. C. Rue.
- \$ “Evaluating the Quality of Transfer Versus Non-transfer Principles Grades.” Journal of Education for Business (July/August 1996). Co-authors: J. Colley, P. Drucker, and M. Segal.
- \$ “Accounting for Convertible Bonds: An alternative approach.” Journal of Applied Business Research (Spring 1996). Co-authors: J. C. Rue and W. T. Stevens.
- \$ "Accounting for Convertible Bonds," Journal of Applied Business Research (Fall 1994). Co-authors: P. Baker and W. T. Stevens.

- \$ "Observations on the Impact of Uniform Inventory Capitalization Rules," Advances in Taxation (1994). Co-authors: J. R. Colley and M. A. Segal.
- \$ "Accounting for Subsidiary Stock Transactions," National Public Accountant (July 1994). Co-author: J. C. Rue.
- \$ "Editorial Review Board Membership: A Consistent Method of Ranking Accounting Programs," The Accounting Educators' Journal (Spring 1993). Co-authors: L. E. Boone & J. R. Colley.
- \$ "A Case for a Segmented Gross Value Added Statement," The Southern Collegiate Accountant: A Research Annual. Volume 2 (1992). Co-author: B. Bird.
- \$ "Cash Recovery Rates and Profitability Analysis," Woman CPA (Winter 1991). Co-author: J. Rue.
- \$ "Environmental and Process Variables and Satisfaction with Off-the-Shelf Systems," The Accounting Systems Journal (Fall 1990). Co-authors: W. A. Beatty and A. A. Rasher.
- \$ "Traditional Accounting Education in Transition," Current Accounts (September 1990). Co-author: H. McCraw. Monthly publication of the Georgia CPAs. Non-refereed.
- \$ "Implementing the UICRs Using ABC." National Public Accountant (July 1990). Co-authors: J. R. Colley and M. A. Segal.
- \$ "Coping with UICRs: JIT May Help," Business and Tax Planning Quarterly (Spring 1990). Co-authors: J. R. Colley & M. A. Segal.
- \$ "Off-the Shelf Software: What Determines Success?" Accounting Systems Journal (Fall 1989). Co-authors: W. A. Beatty and A. A. Rasher.
- \$ "Reporting Cash Flows in the 1990s and Beyond," Southern Collegiate Accountant: A Research Annual. Volume 1 (Fall 1989). Co-author: R. M. Bracken.
- \$ "Business Combinations: Goodwill and Push-Down Accounting," CPA Journal (August 1988). Co-author: J. R. Colley.
- \$ "Cash Flow Reporting and Break-Even Analysis," National Public Accountant (June 1988). Co-author: R. M. Bracken.
- \$ "Forecasting Cash Flows: Will the New Reporting Rules Help?" Journal of Business Forecasting (Spring 1988). Co-author: R. M. Bracken.
- \$ "Accounting for Goodwill," Accounting Horizons (March 1988). Co-author: J. R. Colley.
- \$ "Cash Flows: A New Reporting Format for Turbulent Times," Management Accounting (January 1988). Co-author: R. M. Bracken.
- \$ "Forecasting Firm Specific Cash Recovery Rates and Internal Rates of Return," Journal of Business Forecasting (Fall 1987). Co-authors: J. C. Rue and W. W. Walker.

- § "Forecasting EPS and Common Stock Equivalency of Convertible Bonds," Journal of Business Forecasting (Winter 1986). Co-author: J. C. Rue.
- § "Why LBOs Are Popular?" Management Accounting (December 1985), Certificate of Merit. Co-authors: L. H. Hanouille, S. Harding, & J. C. Rue.
- § "The Case Against Deferred Taxes," Management Accounting (March 1985). Co-author: J. Rue.
- § "The Financial and Economic Consequences of the New Pension Accounting Proposals: Is the Gloom Justified?" Journal of Accounting, Auditing, & Finance (Summer 1984). Co-author: J. C. Rue.
- § "Accounting for Unfunded Pension Costs," Management Accounting (May 1982).
- § "The Impact of Current Replacement Costing on Corporate Taxation," The Financial Review (Winter 1981). Co-author: B. E. Ismail.
- § "National Economic Planning: A Challenge for the 80s," Management Accounting (Sept. 1980).
- § "Pyrolysis of Propane," Industrial Engineering Chemistry: Process and Development (Oct. 1977).

Book Reviews Published in Refereed Journals

- § A Review of ADVANCED ACCOUNTING, 5th Ed., by Beams (Prentice Hall, 1992). Issues in Accounting Education (Fall 1993).
- § A Review of OPPORTUNITY COST IN FINANCE AND ACCOUNTING by Heyman and Bloom (Quorum Books, 1990). Accounting Review (October 1991).
- § A Review of ADVANCED ACCOUNTING by Kemp and Phillips (Wiley, 1989). Issues in Accounting Education (Fall 1990).

ACADEMIC PRESENTATIONS AND PUBLICATIONS (Full Papers and Abstracts)

- § Panel Member. "Successful Strategies for AACSB Accreditation," 2010 Annual Meeting of the Academy of Business Disciplines in Fort Myers Beach, FL. November 10-13, 2010.
- § "Operating Cash Flow, Cash recovery Rates, and Internal Rates of Return," European Applied Business Research Conference in Dublin, Ireland. June 7-11, 2010. Co-authors: C. Andrews, and J. C. Rue. (**Abstract**).
- § Panel Member. "Study Abroad," 2009 Annual Meeting of the Academy of Business Disciplines in Fort Myers Beach, FL. November 11-13, 2009.
- § "Deferred Taxes in the Context of the Unit Problem," 2009 AABRI Conference in Orlando, FL. September 24-26, 2009. Co-authors: R. Colley and J. C. Rue. (**Abstract**).
- § "Continuing Case against Inter-Period Tax Allocation," 2009 SEAAA Conference in Oxford, MS. April 30-May 2, 2009. Co-authors: R. Colley and J. C. Rue. (**Abstract**).

- § “GAAP/Tax Differences in Accounting for Nonqualified Employee Stock Options: The Gathering Storm,” 2008 Applied Business Research Conference in Orlando, FL. Jan. 2-5, 2008. Co-authors: R. Placid and J. C. Rue. (**Abstract**).
- § “Impact of Exchange rate Changes on Domestic Inflation: The Turkish Experience,” Turkish Economic Association, August 2007, Istanbul, Turkey. Co-authors: C. Saatcioglu and L. Korap. (**Discussion Paper #6**).
- § “No More Scandals: A Simple Model for Valuing Stock Options,” 2007 Applied Business Research Conference in Oahu, HI. Jan. 2-5, 2007. Co-authors: J. H. Finch and J. C. Rue. (**Abstract**).
- § “FASB Should Revisit Deferred Taxes,” 2005 Global Business and economics Research Conference in Istanbul, Turkey. August 10-13, 2005. Co-authors: R. Colley and J. Rue. (**Abstract**).
- § “Promoting Character at Institutions of Higher Education and in Their Units,” 2005 College Teaching and Learning Conf. in Orlando, FL. Jan. 3-7, 2005. Co-authors: B. Bird and H. McCraw. (**Abstract**).
- § “Stock Options and Convergence: Foreign versus Domestic Firms.” International Business and Economics Meeting in Las Vegas. October 17-20, 2004. Co-authors: R. Best and J. Rue. (**Abstract**).
- § “Teaching Workloads of Marketing Program Leaders and Faculty and Criteria for Granting Load Relief,” The Global Business and Finance Research Conference in London. July 14-17, 2004. Co-author: R. Colley. (**Abstract**).
- § “Market Reaction to Voluntary Stock Option Expense Recognition Announcements.” European Applied Business Research Conference in Edinburgh, Scotland. June 14-18, 2004. Co-authors: R. Best, B. Lin, and J. C. Rue. (**Abstract**).
- § “Teaching Workloads of Finance Program Leaders and Faculty and Criteria for Granting Load Relief,” The Economics and International Business Research Conference in Miami, FL. December 17-20, 2003. Co-author: R. Colley. (**Abstract**). Best Presenter Award.
- § “Promoting Character within Public Higher Education,” 2003 Annual Meeting of the American Association of Accounting and Finance in New Orleans, LA. December 11-13, 2003. Co-authors: B. Bird, H. McCraw, and J. O’Malley. (**Abstract**).
- § “A Comparison of the Relative Efficiencies of Rural and Urban Nursing Facilities in Florida,” 2003 Southern Finance Association in Charleston. December 3-6, 2003. Co-author: B. Hobbs. (**Abstract**).
- § “Stock Options, Convergence, and Foreign Firms,” 2003 Annual Meeting of the Academy of Business Disciplines in Ft. Myers, FL. November 13-15, 2003. Co-authors: R. Best and J. Rue. (**Abstract**).
- § “Deferred Taxes Revisited,” 2003 International Business and Economics Research Conference in Las Vegas, Nevada. October 6-10, 2003. Co-authors: R. Colley and J. Rue. (**Abstract**).

- § “Stock Options Revisited,” 2002 International Business and Economics Research Conference in Las Vegas, Nevada. October 7-11, 2002. Co-authors: R. Best, L. Lobo, and J. Rue. (**Abstract**).
- § “Teaching Loads and Criteria for Granting Load Relief in Finance, Marketing, and Management,” 2002 National Business and Economics Society Conference in Maui, Hawaii. March 4-8, 2002. Co-author: R. Colley. (**Abstract**).
- § “Counting Towards Reaffirmation Effectively and Efficiently,” Annual Meeting of the SACS in New Orleans. December 8-12, 2001. Co-author: T. J. Hynes, Jr. (**Full Paper**).
- § Discussant. “Evidence on the Relationship between Financial Leverage and Return on Equity,” Southern Finance Association Annual Meeting in Sandestin, FL. Nov. 28 – Dec. 1, 2001.
- § “Impact of Stock Options on Quarterly EPS: A Proposal for Change,” Intl. Business and Economics Research Conference in Reno, NV. Oct. 10-14, 2001. Co-authors: R. Best J. Rue. (**Abstract**).
- § “Teaching Loads and Criteria for Granting Load Relief in Finance, Marketing, and Management,” 2001 International Business and Economics Research Conference in Reno, Nevada. October 10-14, 2001. Co-author: R. Colley. (**Abstract**).
- § “Teaching Workloads of Management Program Leaders and Faculty and Criteria for Granting Load Relief,” 2001 International Applied Business Research Conference in Cancun, Mexico. March 14-21, 2001. Co-author: R. Colley. (**Abstract**).
- § “Teaching Workloads of Marketing Program Leaders and Faculty and Criteria for Granting Load Relief,” 2001 Meeting of the American Society of Business and Social Studies in Las Vegas. February 21-26, 2001. Co-author: R. Colley. (**Abstract**).
- § “Teaching Workloads of Accounting Program Leaders and Faculty and Criteria for Granting Load Relief,” 2000 Meeting of ABD in Ft. Myers, FL. Nov. 9-12, 2000. Co-author: R. Colley. (**Abstract**).
- § “Teaching Loads of Accounting Program Leaders and Faculty,” 2000 Annual Meeting of the Georgia Association of Accounting Educators in Atlanta, GA. Feb. 4, 2000. Co-author: R. Colley. (**Abstract**).
- § “Impairment Write-Offs: Truth or Manipulation?” 1999 Annual Meeting of the SEAAA in Atlanta, GA. April 8-10, 1999. Co-authors: P. Baker & J. Rue. (**Abstract**).
- § “Promoting, Evaluating, and Rewarding Effective Teaching,” 1999 Annual Meeting of Georgia Association of Accounting Educators in Statesboro, GA. February, 5-6, 1999. (**Full Paper**).
- § Panel Member. “Semester Conversion,” 1997 Annual Meeting of Georgia Association of Association of Accounting Educators in Brunswick, GA. February 7-9, 1997.
- § “The Impact of Accountant Liability on Audit Practice,” 1997 Meeting of the Society of Business Sciences-Las Vegas, February, 2-6, 1997. Co-authors: J. Colley & M. Segal. (**Abstract**).
- § Panel Member. “Stakeholder Relationships: Survival Strategies for Deans,” 1996 Southeastern Business Administration Association Meeting in Atlanta, GA. Nov. 14-16, 1996.

- § "Impact of JIT on the UCRs," 1996 Annual Meeting of the Southeastern AAA in Richmond, VA April 25-27, 1996. Co-authors: J.R. Colley, and M.A. Segal. (**Abstract**).
- § Session Chair. "Financial Accounting," 1996 Meeting of the SEAAA, Richmond, VA. April 25, 1996.
- § Session Chair. "Accounting and Finance," 1996 Meeting of SDSI in Charleston, SC. February 21-23,.
- § "Deciding on a Tax Program: Can Editorial Review Board Membership Criterion Help?" 1996 Meeting of the SDSI in Charleston, SC. Feb. 21-23. Co-authors: J.Colley and M. Segal. (**Abstract**).
- § "Accounting for Convertible Bonds: An Equity View," 1995 Annual Meeting of the AAA in Huntington, WV. March 23-25, 1995. Co-authors: J. C. Rue and W. T. Stevens. (**Abstract**).
- § "Analyzing Accounting Program Reputation in Taxation Using the Editorial Review Board Membership Criterion," 1995 Annual Meeting of the Mid-Atlantic AAA in Huntington, VW. March 23-25, 1995. Co-authors: J.R. Colley and M.A. Segal. (**Abstract**).
- § "Evaluating the Quality of Transfer Versus Non-transfer Accounting Principles Grades," 1995 Meeting of the Southeast Decision Sciences Institute in Wilmington, NC. February 23-25, 1995. Co-authors: J.R. Colley, M. Drucker, and M.A. Segal. (**Abstract**).
- § "Accounting for Convertible Bonds," 1994 Annual Meeting of the Southeastern Decision Sciences Institute in Williamsburg, VA. March 2-5, 1994. Co-authors: J. C. Rue and W. T. Stevens. (**Abstract**).
- § "Cash Recovery Rates, Internal Rates of Return, and Performance Analysis," Academy of Business Administration 1994 National Conference in Las Vegas, NV. February 22-27, 1994. Co-authors: P. D. Baker and J. C. Rue. (**Full Paper**).
- § "Achieving Globalization and Cultural Diversity in a Business Program," 1993 Fall Atlantic Economic Conference in Philadelphia, PA. October, 7-10, 1993. Co-authors: A. Arsan and G. Saunders. The (**Abstract**) was published in the March 1994 issue of the Atlantic Economic Journal.
- § Panel Chairman. "Using Cases in Teaching Managerial Accounting," 1993 Southeastern AAA Meeting in Atlanta, GA. April 22-24, 1993.
- § "Observations on the Impact of Uniform Inventory Capitalization Rules," 1993 Southwestern AAA Meeting in New Orleans, LA. March 4-6, 1993. Co-authors: J.R. Colley & M. A. Segal. (**Abstract**).
- § Session Chairman. "Accounting, Finance, and Economics Round Table I," 1993 Southeastern Decision Sciences Institute Meeting in Chattanooga, TN. February 17-20, 1993.
- § "The 150-Hour Requirement--How Should We Use the Additional Hours?" Annual Meeting of the Georgia Association of Accounting Instructors in Gainesville, GA. February 8, 1992. (**Abstract**).

- § "Preliminary Observations on the Impact of Uniform Inventory Capitalization Rules: A Pilot Study," SEAAA Meeting in Birmingham, AL. April 25, 1991. Co-authors: J. Colley & M. Segal. **(Abstract)**.
- § "Accounting for Convertible Bonds: A Liability View," 1990 Southeastern AAA Meeting in Tampa. April 5-7, 1990. Co-author: W. T. Stevens. **(Abstract)**.
- § "Cash Recovery Rates and Internal Rates of Return: Some Theoretical and Empirical Considerations," 1990 SDSI Meeting in Columbia, SC. February 20-23, 1990. Co-author: J. C. Rue. **(Abstract)**.
- § "Determinants of Successful Off-the-Shelf Software Implementation in the New Computing Environment," 1989 Southwestern AAA Meeting in New Orleans, LA. March 8-10, 1989. Co-authors: W.A. Beatty and A. A. Rasher. **(Abstract)**.
- § "Reporting Cash Flows in the 1990s and Beyond," 1988 Southeastern Regional Meeting of the AAA, Knoxville, TN. April 21-23, 1988. Co-author: R. M. Bracken. **(Abstract)**.
- § "Forecasting Cast Flows: Will the New Reporting Rules Help?" 1987 Annual Conference of the International Association of Business Forecasting, Pittsburgh, PA. December 3-5, 1987. By invitation. Co-author: R. M. Bracken. **(Abstract)**.
- § "Cash Recovery Rates as Indicators of Firm Performance," 1987 Southeastern Regional AAA Meeting in Atlanta, GA. April 23-25, 1987. Co-authors: J. C. Rue and W. W. Walker. **(Abstract)**.
- § "Accounting for Goodwill: Synthesizing a Solution and Its Financial Consequences," 1987 Mid-Atlantic Regional AAA Meeting in Atlantic City, NJ. April 15-17, 1987. Co-author: J. R. Colley. **(Abstract)**.
- § "The Linkage Between Financial Reporting and Macroeconomic Decisions," 14th Annual Meeting of the Mid-South Academy of Economics and Finance in Mobile, AL. February 18-21, 1987. **(Full Paper)** appears in the Proceedings section of the Journal's March 1988 issue. Co-author: J. R. Colley.
- § "Time Series Stability of Cash Recovery Rates," 1986 Annual Conference of the International Association of Business Forecasting in New York, NY. December 8-10, 1986. By invitation. Co-authors: J. C. Rue and W. W. Walker. **(Abstract)**.
- § "Common Stock Equivalency of Convertible Bonds: Static Versus Dynamic Tests," 1986 Southeastern Regional Meeting of the AAA in Clemson, SC. April 17-19, 1986. Co-author: J. C. Rue. **(Abstract)**.
- § "The Financial Consequences of Eliminating Deferred Taxes in the Utility Industry," 1985 Southeastern Regional Meeting of the AAA in Orlando, FL. April 26-28, 1985. **(Full Paper)**.
- § "What is New in the FASB's Preliminary Views?" 1984 Southeastern Regional Meeting of the AAA in Biloxi, MS. April 11-13, 1984. Co-author: J. C. Rue. **(Full Paper)**.
- § "Some Thoughts on the Usefulness and Feasibility of Human Resource Accounting," 1983 Mid-

Atlantic Regional Meeting of AAA in Philadelphia. April, 1983. Co-author: E. Ramon. **(Full Paper)**.

§ "Accounting for Pension Liabilities: A Ticking Time-Bomb?" 1983 Mid-Atlantic Regional Meeting of the AAA in Philadelphia. April 21-23, 1983. Co-author: J. C. Rue. **(Full Paper)**.

§ "Toward a Multi-purpose Economic Accounting Information Gathering System," 1983 Southeastern Meeting of the AAA in Virginia Beach, VA. April 28-30, 1983. Co-author: J. C. Rue. **(Full Paper)**.

§ "Economic and Financial Consequences of Alternative Methods of Accounting for Pension Plans," 1982 Mid-Atlantic Regional Meeting of the AAA in Meadowlands, N.J. April 23-25, 1982. **(Abstract)**.

§ "Current Replacement Costs and Corporate Taxes: Some Further Evidence," 1982 Southeastern Regional Meeting of the AAA in Jacksonville, FL. April 30 - May 1, 1982. Co-author: B. E. Ismail. **(Full Paper)**.

§ "The Impact of Inflation on Corporate Profits: Are Corporations Paying Too Much Tax?" 1981 Mid-Atlantic Regional Meeting of the AAA in Clarion, PA. April 23-25, 1981. Co-author: B. E. Ismail. **(Full Paper)**.

§ "The Need for Cooperation Between Economists and Accountants: Why, In What Areas, and How?" 1980 AAA Annual Meeting in, Boston, MA. August 11-13, 1980. **(Abstract)**.

§ "Pyrolysis of Propane and Butane - A Review," Eighty-third National Meeting of the American Institute of Chemical Engineers in Houston, TX. March 20-24, 1977. By invitation. **(Abstract)**.

GRANTS

§ UWG Learning Resources Faculty Research Grant (1998) - \$1,500 with Colley

§ Two (2) State Board of Education Curriculum Guide Grants (1998) - \$5,000

§ Two (2) WGC Scholarship Grants For Graduate Students (1997) - \$17,500

§ WGC Semester Conversion & Globalization Grant (1997) - \$841

§ Three (3) State of Georgia GSAMS Distance Learning Grants (1996) for:

- a. Introduction to Accounting - \$2,500;
- b. Introduction to Accounting, Honors - \$3,300; and
- c. Introduction to Accounting, Evaluation - \$5,000

§ WGC Faculty Research Award (1993-94) - \$1,350 with Colley

§ WGC Foundation Award (1992-93) - \$1,300

§ WGC Faculty Research Award (1990-91) - \$1,670 with Colley

§ USA College of Business Research Fellowship (1989) - \$4,200

- \$ USA Graduate Research Council Award (1988) - \$1,100
- \$ USA Graduate Research Council Award (1987) - \$900
- \$ USA Graduate Research Council Award (1986) - \$1,600
- \$ School of Management Summer Research Awards (1980-85) - \$2,500 each year. Syracuse University
- \$ Senate Research Committee Grant (1983) - \$1,000. Syracuse University
- \$ Deloitte & Touche Foundation Award (1981) - \$3,000

PROFESSIONAL PRESENTATIONS AND OTHER ACTIVITIES - (SINCE 1986)

- \$ Presented a CPE seminar on SFAS 109. Sponsored by the FICPA FGCU Accounting and Tax Conference. Estero, FL. October 29-30, 2009. (2 hr.)
- \$ Presented a CPE seminar on SFAS 141 (R). Sponsored by the FICPA FGCU Accounting and Tax Conference. Estero, FL. October 30-31, 2008. (1 hr.)
- \$ Presented a CPE seminar on Accounting Update. Sponsored by the SWFL FICPA Chapter. Estero, FL. July 17, 2008. (2 hrs.)
- \$ Presented a CPE seminar on Pension Accounting. Sponsored by the FICPA FGCU Accounting and Tax Conference. Estero, FL. November 1-2, 2007. (1 hr.)
- \$ Presented a CPE seminar on Accounting Update. Sponsored by the FICPA FGCU Accounting and Tax Conference. Estero, FL. October 26, 2006. (1 hr.)
- \$ Presented a CPE seminar on Accounting and Auditing Update. Sponsored by the FICPA Southwest Chapter. Estero, FL. September 22, 2006. (3 hrs.)
- \$ Participated in a panel discussion on the critical analysis and review of the FGCU QEP. April, 2005. Estero, FL. (2 hrs.)
- \$ Presented a CPE seminar on Stock Option Accounting Update. Sponsored by the FICPA FGCU Accounting and Tax Conference. Estero, FL. October 28-29, 2004. (1 hr.)
- \$ Presented a seminar on Employee Retirement Plans After the Enron Collapse. Sponsored by the Human Resource Management Society, Carrollton chapter. March 14, 2002. Carrollton, GA. (1 hr.)
- \$ Presented a seminar on FASB Update to the Atlanta chapter of the IMA. January 19, 1999. (1 hr.)
- \$ Presented a seminar on Accountant Liability to West Georgia chapter of GSCPA. Feb.9, 1998. (1 hr.)
- \$ Presented a seminar on Departmental Teaching Excellence in Carrollton, GA. May 22, 1997. (1.5 hrs.)

- \$ Presented a CPE seminar on Nonprofit Accounting Update. Sponsored by the Atlanta Chapter of the IMA. May 20, 1997. (1 hr.)
- \$ Presented a seminar on Accountant Legal Liability. Sponsored by the Atlanta IMA Chapter. May 21, 1996. (1 hr.)
- \$ Presented a seminar on Combining Distance and Active Learning in the First Accounting Course. Georgia Association of Accounting Educators. Feb. 2, 1996. Brunswick, GA. (2 hrs.)
- \$ Participated in a Panel Discussion on Servant Leadership. Sponsored by the WGC AAUP Chapter. February 2, 1996. (1 hr.)
- \$ Presented a CPE seminar on Nonprofit Accounting Update. Sponsored by the Atlanta Chapter of the IMA. May 16, 1995. (1 hr.)
- \$ Presented a CPE seminar on Impact of JIT on UCRs. Sponsored by the West Georgia chapter of GSCPA. March 9, 1995. (1 hr.)
- \$ Presented a CPE seminar on Nonprofit Accounting Update. Sponsored by West Georgia College, December 3, 1994. (1 hr.)
- \$ Presented a workshop on Publishing and Research. Sponsored by WGC. November 11, 1994. (1 hr.)
- \$ Participated in a Panel Discussion on Opportunities for Accounting Graduates. Sponsored by the West Georgia chapter of the GSCPA. November 10, 1994. (1 hr.)
- \$ Presented a CPE seminar on Nonprofit Accounting Update. Sponsored by the Atlanta IMA chapter. April 19, 1994. (1 hr.)
- \$ Presented a CPE seminar on FASB, AICPA, and GASB A&A Update. Sponsored by Camp, Nicholson & Eichelkraut. December 30, 1993, Douglasville, GA. (8 hrs.)
- \$ Presented a CPE seminar on FASB A&A Update. Sponsored by Wasdin, Darnell, and Penland P.C. December 23, 1993, Carrollton, GA. (4 hrs.)
- \$ Presented a CPE seminar on FASB Update. Sponsored by the Northeast Georgia chapter of the Georgia Society of CPAs. October 21, 1993, Gainesville, GA. (1 hr.)
- \$ Discussion Leader of the Professional Education Session in the IMA's Chapter Leadership Education Workshop. May 1, 1993, Birmingham, AL. (4 hrs.)
- \$ Presented a CPE seminar on Nonprofit Accounting Update. Sponsored by the Atlanta IMA chapter. April 20, 1993. (1 hr.)
- \$ Presented a CPE seminar on Accounting and Auditing Update. Sponsored by Wasdin, Darnell, Penland, and Holmes. December 23, 1992, Carrollton, GA. (4 hrs.)
- \$ Participated in a Panel Discussion on Where Should West Georgia College Be in the Year 2000?

- Sponsored by the Campus AAUP Chapter. October 2, 1992, Carrollton, GA. (2 hrs.)
- \$ Presented a CPE seminar on FASB and GASB update. Sponsored by West Georgia College. September 19, 1992, Carrollton, GA. (8 hrs.)
- \$ Presented a CPE seminar on Nonprofit Accounting Update. Sponsored by the Atlanta Chapter of the IMA. April 21, 1992. (1 hr.)
- \$ Presented a CPE seminar on SFAS # 109 - Deferred Taxes. Sponsored by the West Georgia Chapter of the GSCPA. March 19, 1992, Carrollton, GA. (1 hr.)
- \$ Presented a CPE seminar on ABC and JIT Inventory Systems. Sponsored by the Atlanta Chapter of the IMA and Price Waterhouse. December 6, 1991. (4 hrs.)
- \$ Presented a CPE seminar on FASB Update. Sponsored by West Georgia College. May 18, 1991, Carrollton, GA. (4 hrs.)
- \$ Presented a CPE seminar on Nonprofit Update. Sponsored by the Atlanta Chapter of the IMA. March 19, 1991. (1 hr.)
- \$ Presented a CPE seminar on GASB, FASB, and AICPA Update for Governmental and Other Nonprofit Organizations. Sponsored by West Georgia College. November 17, 1990. (4 hrs.)
- \$ Presented a CPE seminar on SFAS No. 96. Sponsored by the IMA Dixie Council. April 21, 1989. Mobile, AL. (4 hrs.)
- \$ Participated in a Panel Discussion on Recruiting. Sponsored by the Mobile Chapter of the ASCPAs. November 14, 1988. (1 hr.)
- \$ Presented a CPE Seminar on FASB Update. Sponsored by USA Accounting Department. September 29, 1988, Mobile, AL. (2 hrs.)
- \$ Presented a Seminar on Statement of Cash Flows. Sponsored by the Alabama Association of Public Accountants. September 20, 1988, Mobile, AL. (2 hrs.)
- \$ Presented a CPE Seminar on Nonprofit Accounting and Auditing Update. Sponsored by USA Accounting Department. June 23, 1988, Mobile, AL. (4 hrs.)
- \$ Presented a Seminar on FASB Update. Sponsored by the Alabama Association of Public Accountants. April 19, 1988, Mobile, AL. (2 hrs.)
- \$ Presented a CPE Seminar on A Review of SFAS No. 96. Sponsored by the IMA Gulf Coast Chapter. February 29, 1988, Biloxi, MS. (1 hr.)
- \$ Presenter and Session Chairman on GASB Update. Governmental Finance Officers Association 1988 Southeastern Meeting. February 14-16, 1988, Mobile, AL. (2 hrs.)
- \$ Presented a CPE Seminar on Accounting for Income Taxes. Sponsored by USA Accounting Department. January 28, 1988, Mobile, AL. (2 hrs.)

- § Presented a CPE seminar on Pension Accounting. Sponsored by USA Accounting Department. November 19, 1987, Mobile, AL. (1.5 hrs.)
- § Presented a CPE seminar on Proposed Standard for Deferred Taxes. Sponsored by USA Accounting Department. September 24, 1987, Mobile, AL. (2 hrs.)
- § Presented a CPE seminar on Accounting Standards Update. Sponsored by the IMA Dixie Council. August 24, 1987, Pensacola, FL. (2 hrs.)
- § Presented a CPE Seminar on Nonprofit Accounting and Auditing Update. Sponsored by USA Accounting Department. August 27, 1987, Mobile, AL. (4 hrs.)
- § Presented a CPE seminar on Review of SFASs Nos. 89-92. Sponsored by the Alabama Association of Public Accountants. August 25, 1987, Mobile, AL. (2 hrs.)
- § Presented a CPE seminar on The History and Development of the FASB's Conceptual Framework Project. Sponsored by the Mobile Chapter of ASCPAs. May 19, 1986, Mobile, AL. (2 hrs.)
- § Presented a CPE seminar on Review of SFASs Nos. 87-88. Sponsored by the USA Accounting Department. May 20, 1986, Mobile, AL. (2 hrs.)
- § Consultant, Milliken, Inc., for professional development projects. 1993-1995. (Hours on demand).
- § Instructor, CMA Review Course sponsored by the Atlanta Chapter of the IMA. 1990 - 1999.
- § Instructor, CPA Review Course sponsored by Becker/Conviser in Atlanta. 1992-1999, Spring/Fall.
- § Instructor, CPA Review Course sponsored by USA's Accounting Department. August-November 1986, 1987, and 1988.

PROFESSIONAL DEVELOPMENT ACTIVITIES (SINCE 1986 - does not include attendance where I made presentations and attendance at the monthly meetings of the local chapters of professional groups – FICPA, IMA, and others):

- § Attended the IMA Seminar on Accounting Hot Topics, Fort Myers, FL. June 15, 2011. (8 hrs.)
- § Attended the FGCU Workshop on EEOC Training, Fort Myers, FL. March 2, 2011. (3 hrs.)
- § Attended the FICPA FGCU Accounting and Tax Conference. Estero, FL. October 28-29, 2010. (16 hrs.)
- § Attended the FGCU Workshop on EEOC Training, Fort Myers, FL. February 23, 2010. (3 hrs.)
- § Attended the FICPA Seminar on Ethics, Fort Myers, FL. October 23, 2009. (4 hrs.)
- § Attended the FICPA Seminar on Form 990 for Nonprofit Organizations, Fort Myers, FL. June 17, 2009. (8 hrs.)

- \$ Attended the FICPA Seminar on New Preparer Penalties and SOX Compliance, Fort Myers, FL. April 23, 2009. (3 hrs.)
- \$ Attended the FGCU Workshop on The Legal Side of Leading, Fort Myers, FL. March 27, 2009. (3 hrs.)
- \$ Attended the FGCU Workshop on Sexual Harassment and Diversity Training, Fort Myers, FL. March 18, 2009. (3 hrs.)
- \$ Attended the FGCU Workshop on Unit Leadership Training – Annual Reviews, Fort Myers, FL. February 27, 2009. (3 hrs.)
- \$ Attended the FICPA Seminar on Federal tax Update, Fort Myers, FL. November 20, 2008. (2 hrs.)
- \$ Attended the FGCU Workshop on Unit Leadership Training – Promotion Criteria, Fort Myers, FL. November 7, 2008. (3 hrs.)
- \$ Attended the FICPA Seminar on Retirement Planning Strategies, Fort Myers, FL. September 18, 2008. (2 hrs.)
- \$ Attended the FGCU Workshop on Labor-Management Training, Fort Myers, FL. September 12, 2008. (8 hrs.)
- \$ Attended the FICPA Seminar on A&A Update and Business Planning, Fort Myers, FL. July 18, 2008. (3 hrs.)
- \$ Attended the FICPA Seminar on Ethics, Fort Myers, FL. May 21, 2008. (4 hrs.)
- \$ Attended the FGCU Workshop on EEOC Laws, Fort Myers, FL. April 10, 2008. (3 hrs.)
- \$ Attended the FICPA Seminar on Governmental Accounting Issues, Fort Myers, FL. November 8, 2007. (2 hrs.)
- \$ Attended the 2007 National Governmental and Nonprofit Training Program offered by the AICPA, Orlando, FL. October 21-24, 2007. (25 hrs.)
- \$ Attended the FICPA Seminar on Accounting and Auditing Update, Fort Myers, FL. October 17, 2007. (2 hrs.)
- \$ Attended the FGCU Seminar on Conflict Management – Implementing the PDF and FAR, Fort Myers, FL. February 16, 2007. (3 hrs.)
- \$ Attended the FAHSA Seminar on Strategic Visioning and A new Leadership Framework for Aging Services, Orlando, FL. August 29-30, 2007. (16 hrs.)
- \$ Attended the FGCU Seminar on Minority Recruitment, Fort Myers, FL. May 24, 2007. (3 hrs.)
- \$ Attended the FGCU Seminar on Conflict Management – Implementing the PDF and FAR, Fort Myers, FL. February 16, 2007. (3 hrs.)

- \$ Attended the FICPA Seminar on Condo/HOA Accounting Issues, Fort Myers, FL. November 16, 2006. (8 hrs.)
- \$ Attended the AICPA Seminar on Nonprofit Accounting Update, Fort Myers, FL. October 20, 2006. (8 hrs.)
- \$ Attended the FGCU Seminar on Coaching for Improved Job Performance, Fort Myers, FL. September 15, 2006. (4 hrs.)
- \$ Attended the PPC Bell Seminar on Accounting and Auditing Update, Fort Myers, FL. May 17, 2006. (8 hrs.)
- \$ Attended the PPC Bell Seminar on Business Software Solutions, Fort Myers, FL. May 9, 2006. (8 hrs.)
- \$ Attended the FICPA CPAs in Industry Conference in Ft. Lauderdale, FL. May 5-6, 2006. (16 hrs.)
- \$ Attended the FICPA Health Care Conference in Orlando, FL. April 27-28, 2006. (16 hrs.)
- \$ Attended the CFA Society meeting on Detecting Financial Reporting Irregularities in Naples, FL. December 13, 2005. (1 hr.)
- \$ Attended the FICPA Annual Accounting Show in Ft. Lauderdale, FL. Sept. 22-23, 2005. (16 hrs.)
- \$ Attended the FICPA Ethics seminar in Sarasota, FL. September 1, 2005. (4 hrs.)
- \$ Attended the WAAA meeting in Sacramento, CA. April 27-30, 2005. (10 hrs.)
- \$ Attended the C.P.E., Inc., seminar on Foreign GAAP, US GAAP, and IFRS, Atlanta, GA. May 13, 2004. (8 hrs.)
- \$ Attended the C.P.E., Inc., seminar on SEC Developments, Atlanta, GA. May 12, 2004. (8 hrs.)
- \$ Attended the AACSB Accreditation Seminar in Salt Lake City, UT. May 8-11, 2004. (10 hrs.)
- \$ Attended the AACSB Strategic Management Seminar in Durham, NC. March 9-12, 2004. (20 hrs.)
- \$ Attended the Federation of Business Disciplines Annual Meeting in Orlando, FL. March 2-5, 2004. (20 hrs.)
- \$ Attended the 2004 AACSB Deans Conference in Newport Beach, CA. February 7-11, 2004. (20 hrs.)
- \$ Attended the 2003 Annual Meeting of SACS in Nashville, TN. December 6-9, 2003. (20 hrs.)
- \$ Attended the AACSB-I Accreditation Workshop and the Reviewer Training session in St. Louis, MO. November 16-19, 2003. (20 hrs.)
- \$ Attended the 2003 Annual Meeting of SBAA in New Orleans, LA. November 1-4, 2003. (12 hrs.)

- \$ Attended the 2003 Annual Meeting of the FSA in Denver, CO. October 16-18, 2003. (16 hrs.)
- \$ Attended the SACS Accreditation Workshop in Atlanta, GA. February 19, 2003. (6 hrs.)
- \$ Attended the 2002 Annual Meeting of SACS in San Antonio, TX. December 7-10, 2002. (20 hrs.)
- \$ Attended the 2002 Annual Meeting of the FSA in Biloxi, MS. October 17-20, 2002. (16 hrs.)
- \$ Attended the IMA Student Careers Conference in Atlanta. September 17, 2002. (3 hrs.)
- \$ Attended the AACSB Accounting Accreditation Workshop in Orlando. April 21-24, 2002. (20 hrs.)
- \$ Attended the Economics Breakfast in Carrollton, GA. October 14, 2001. (2 hrs.)
- \$ Attended the IMA Webcast in Carrollton, GA. October 23, 2001. (1 hr.)
- \$ Attended the SACS workshop in Clayton, GA. June 11, 2001. (6 hrs.)
- \$ Attended the NEAAA meeting in Portland, ME. May 2-5, 2001. (12 hrs.)
- \$ Attended the Conference on Environmental Taxation in Vancouver. Mar. 30 - April 2, 2001. (12 hrs.)
- \$ Attended the IMA Workshop on ABC in Atlanta, GA. February 20, 2001. (5 hrs.)
- \$ Attended the IMA Workshop on E-Commerce in Atlanta, GA. January 16, 2001. (5 hrs.)
- \$ Attended the SACS Annual Meeting in Atlanta, GA. December 2-6, 2000. (30 hrs.)
- \$ Attended the AICPA Accounting Educators Conference, Atlanta, GA. November 3-4, 2000. (12 hrs.)
- \$ Attended the SACS Workshop in Atlanta, GA. October 12, 2000. (6 hrs.)
- \$ Attended the BOR/SACS Seminar in Macon, GA. September 17-18, 2000. (10 hrs.)
- \$ Attended the WAAA meeting in Salt Lake City, UT. May 10-13, 2000. (12 hrs.)
- \$ Attended the SEAAA meeting in Savannah, GA. April 5-8, 2000. (12 hrs.)
- \$ Attended the FSA Annual Meeting in Costa Mesa, CA. December 3-7, 1999. (12 hrs.)
- \$ Attended the "Colloquium on Change in Accounting Education" Conference in Sedona, AZ. November, 3-7, 1999. (24 hrs.)
- \$ Attended the "Emerging Issues in International Accounting Education" Conference in Niagara Falls, NY. August 5-8, 1999. (16 hrs.)

- \$ Attended the IMA Annual Meeting in Seattle, WA. June 18-23, 1999. (20 hrs.)
- \$ Attended the AACSB Annual Meeting in Atlanta, April 18-21, 1999. (12 hrs.)
- \$ Attended the AAA-GNP Mid-Year Conference in Orlando. January 28-30, 1999. (15 hrs.)
- \$ Attended the 7th Annual State & Local Government Leadership Conference of the AGA in Sacramento, CA. October 17-20, 1998. (20 hrs.)
- \$ Attended the AACSB Annual Meeting in Chicago, June 13-14, 1998. (8 hrs.)
- \$ Attended the FSA Meeting in Phoenix, AZ. December 7-9, 1997. (9 hrs.)
- \$ Attended the Accounting Institute in Athens, GA. October 3, 1997. (8 hrs.)
- \$ Attended the Conflict Resolution Seminar by M. Lane, SUWG, June 25, 1997. (3 hrs.)
- \$ Attended the AACSB Annual Meeting in Boston, April 13-16, 1997. (12 hrs.)
- \$ Attended the joint Chapter Educator=s Night of Atlanta, Gwinett, and North Perimeter GSCPA Chapters in Atlanta, GA. February 18, 1997. (2 hrs.)
- \$ Attended the Second Annual University System Study Abroad Conference in Athens, GA. November 14, 1996. (7 hrs.)
- \$ Attended the Accounting Institute in Athens, GA. October 3, 1996. (8 hrs.)
- \$ Attended the Georgia Conference on College Teaching in Kennesaw, GA. April 18-19, 1996. (12 hrs.)
- \$ Attended the seminar on Multimedia Accounting Applications in the Classroom in Orlando, FL. August 13, 1995. (8 hrs.)
- \$ Attended the GSAMS Distance Learning Conference in Athens, GA. February 13-14, 1995. (7 hrs.)
- \$ Attended the International Conference on Global Education in Carrollton. January 27, 1995. (8 hrs.)
- \$ Attended the Servant-Leader Workshop in Carrollton, GA. October 15, 1994. (8 hrs.)
- \$ Attended the AICPA Accounting Careers Conference in Atlanta, GA. September 28, 1993. (4 hrs.)
- \$ Attended the Accounting Forum sponsored by Irwin in Atlanta, GA. January 29-30, 1993. (8 hrs.)
- \$ Attended the "Accounting Curriculum: Today and Tomorrow" conference. Sponsored by McGraw-Hill in Marco Island, FL. January 7-10, 1993. (16 hrs.)

- \$ Attended the Accounting & Auditing Forum sponsored by Kennesaw State in Marietta, GA. November 14, 1992. (7 hrs.)
- \$ Attended the Accounting Education Workshop sponsored by the Culverhouse School of Accountancy at the University of Alabama. November 6, 1992. (8 hrs.)
- \$ Attended the Coopers & Lybrand seminar on "Benchmarking: A Tool for Continuous Improvement" in Atlanta, GA. October 20, 1992. (3 hrs.)
- \$ Attended the Govt. Accountants Seminar on Internal Controls in Atlanta, GA. July 17, 1991. (4 hrs.)
- \$ Attended the KPMG Peat Marwick Personal Financial Planning workshop at the 1991 Annual Meeting of the AAA in Nashville, TN. August 11, 1991. (8 hrs.)
- \$ Attended the IMA Dixie Council Seminar on the Auditing Environment & Professional Ethics in Mobile, AL. April 19, 1991. (8 hrs.)
- \$ Member of the Focus Group discussion on the revisions of the 7th edition of Intermediate Accounting by Kieso and Weygandt (Wiley, 1991) in Atlanta, GA. July 30-31, 1990. (4 hrs.)
- \$ Attended the Academic Program Assessment workshop sponsored by the AAA in Atlanta, GA. May 10-11, 1990. (8 hrs.)
- \$ Attended a conference at the University of Alabama entitled "The Future Direction of Accounting Education." November 30 - December 2, 1989. (8 hrs.)
- \$ Attended the PHASE 2 forum in Atlanta sponsored by Prentice-Hall. September 15-16, 1989. (8 hrs.)
- \$ Attended a nonprofit workshop entitled "Case Presentation and Analysis in Government and Nonprofit Courses" at the 1988 AAA Annual Meeting in Orlando, FL. August 13, 1988. (4 hrs.)
- \$ Attended a managerial accounting workshop entitled "New Teaching Materials from Innovative Practice" at Vanderbilt University in Nashville, TN. March 10-12, 1988. (12 hrs.)
- \$ Attended the Management Accounting workshop at the 1987 AAA Annual Meeting in Cincinnati, OH. August 15, 1987. (8 hrs.)
- \$ Attended the Annual Meeting of the AAA in Atlanta, August 12-15, 2001; San Diego, August 14-19, 1999; Chicago, August 14-18, 1996; Orlando, August 12-16, 1995; Nashville, August 11-16, 1991; Toronto, August 9-11, 1990; Honolulu, August 13-19, 1989; Orlando, August 15-17, 1988; and Cincinnati, August, 17-19, 1987. (4 to 8 hrs. each)
- \$ Attended the seminars for Accounting Program Leaders: February 5-8, 2000, Las Vegas; January 31 - February 2, 1999, Orlando; February 1-3, 1998, San Antonio; February 2-4, 1997, Las Vegas; February 4-6, 1996, Tampa, FL; February 5-7, 1995, Phoenix, AZ; February 5-8, 1994, Kiawah Island, SC; February 6-9, 1993, Las Vegas; February, 2-4, 1992, San Antonio; February 3-5, 1991, San Diego; and February 4-6, 1990, Ft. Lauderdale. (6 to 8 hrs. each)
- \$ Attended the Georgia Association of Accounting Instructors Annual Meetings: February 7-8,

2003, Rome, GA; February 2-4, 2002, Gainesville, GA; February 4-5, 2000, Atlanta, GA; February 5-6, 1999, Statesboro, GA; February 6-7, 1998, Milledgeville, GA; February 9-10, 1997, Brunswick, GA; February 2-3, 1996, Brunswick, GA; February 4-5, 1995, Carrollton, GA; February, 4-5, 1994, Dahlonega, GA; February, 7-8, 1992, Gainesville, GA; February, 8-9, 1991, Macon, GA; and February, 9-10, 1990, Athens, GA. (8 to 10 hrs. each)

FGCU TEACHING ACTIVITIES (grouped by academic year)

Summer	2011:	ACG 6205 (Acc for Comp Orgs – MS Program) Bank 2 sections (total – 6)
Spring	2011:	ACG 3341 (Cost Accounting – BS Program) Interim Dean – teach 1
Fall	2010:	ACG 6135 (Accounting Theory – MS Program) ACG 3341 (Cost Accounting – BS Program)
Summer	2010:	ACG 6205 (Acc for Comp Orgs – MS Program) Bank 2 sections (total – 4)
Spring	2010:	ACG 3341 (Cost Accounting – BS Program)
Fall	2009:	ACG 6135 (Accounting Theory – MS Program) ACG 3341 (Cost Acc – BS Program) Assoc. Dean and Chair – teach 1/1
Summer	2009:	ACG 6205 (Acc for Comp Orgs – MS Program) Use 1 section – (total - 2)
Spring	2009:	ACG 3341 (Cost Accounting – BS Program)
Fall	2008:	ACG 3341 (Cost Accounting – BS Program)
Summer	2008:	ACG 6205 (Acc for Comp Orgs – MS Program) Bank 2 sections (total – 3) ACG 3113 (Fincl. Rep. and Anal. – BS Program)
Spring	2007:	ACG 3341 (Cost Accounting – BS Program) ACG 4501 (Government and Nonprofit Accounting – BS Program)
Fall	2007:	ACG 3341 (Principles of Acc II – BS Program) FIN 5405 (Foundations of Business Finance and Accounting – EMBA Program)
Summer	2007:	ACG 6135 (Accounting Theory – MS Program)
Spring	2006:	ACG 3341 (Cost Accounting – BS Program)
Fall	2006:	ACG 2071 (Principles of Acc II – BS Program) ACG 3341 (Cost Accounting – BS Program) Chair – teach 2/1/1
Summer	2006:	ACG 6135 (Accounting Theory – MS Program)
Spring	2006:	ACG 6075 (Managerial Accounting – EMBA Program) ACG 3341 (Cost Accounting – BS Program)
Fall	2005:	ACG 2071 (Principles of Acc II – BS Program) ACG 3341 (Cost Accounting – BS Program)
Summer	2005:	ACG 2071 (Principles of Acc II – BS Program) Bank 1 section (total – 1)
Spring	2005:	ACG 6075 (Managerial Accounting – EMBA Program) ACG 3341 (Cost Accounting – BS Program) ACG 6135 (Accounting Theory – MS Program)
Fall	2004	ACG 3341 (Cost Accounting – BS Program) ACG 6205 (Acc for Comp Orgs – MS Program) Hired to teach 2/2/1

UWG TEACHING ACTIVITIES (grouped by academic year)

Fall	2002:	ACCT 6216 (Fin. Acct. Theory Seminar)
Spring	2003:	ACCT 4215 (Financial Reporting IV)

Fall	2001:	ACCT 6216 (Fin. Acct. Theory Seminar)
Spring	2002:	ACCT 4215 (Financial Reporting IV)
Fall Aud.)	2000:	ACCT 6216 (Fin. Acct. Theory Seminar) & ACCT 6264 (Nonprofit Acct. &
Spring	2001:	ACCT 4215 (Fin. Acct. IV)
Summer	1999:	ACCT 2101 (Intro. To Fin. Acct.) -- with R. Colley
		ACCT 3214 (Fin. Acct. III) -- with H. McCraw
Fall	1999:	ACCT 3214 (Fin. Acct. III)
		ACCT 6216 (Fin. Acct. Theory Seminar)
		ACCT 6264 (Nonprofit Acct. & Auditing)
Spring	2000:	ACCT 4215 (Fin. Acct. IV)
Summer	1998:	ACC 800 (Nonprofit Acc. & Aud.)
Fall	1998:	ACCT 2101 (Intro. To Financial Acct. - Honors)
		ACCT 6216 (Financial Accounting Theory Seminar)
Spring	1999:	ACCT 2102 (Intro. To Managerial Acct. - Honors)
		ACCT 4215 (Fin. Acc. IV)
		ACCT 6264 (Nonprofit Acc. & Aud.)
Summer	1997:	ACC 800 (Nonprofit Acc. & Aud.)
Fall	1997:	ACC 838 (Financial Accounting Theory Seminar)
		ACC 473 (Fin. Acc. IV)
Winter	1998:	ACC 466 (International Acc.)
Spring	1998:	ACC 202 (Intro. To Managerial Accounting)
Summer	1996:	ACC 800 (Nonprofit Acc. & Aud.)
Fall	1996:	ACC 838 (Financial Accounting Theory Seminar)
Winter	1997:	ACC 473 (Fin. Acc. IV)
Summer	1995:	ACC 201 (Intro. to Fin. Acc: - User App.; Active Lear.)
		ACC 800 (Nonprofit Acc. & Aud.)
Fall	1995:	ACC 838 (Fin. Acc. Theory Sem.)
Winter	1996:	ACC 473 (Fin. Acc. IV)
Summer	1994:	ACC 800 (Nonprofit Accounting & Auditing)
		ACC 353 (Fin. Acc III)
Fall	1994:	ACC 838 (Financial Accounting Theory Seminar)
Winter	1995:	ACC 473 (Fin. Acc. IV)
Summer	1993:	FIN 490 (International Trade and Business) - London
		FIN 845 (International Finance) - London
Fall	1993:	ACC 838 (Financial Accounting Theory Seminar)
Winter	1994:	FIN 360 (Corporate Finance)
Summer	1992:	FIN 360 (Corporate Finance)
		ACC 201 (Introduction to Financial Accounting)
Fall	1992:	ACC 401 (Survey of Accounting)
Winter	1993:	ACC 800 (Nonprofit Accounting & Auditing)

Summer	1991:	ACC 352 (Intermediate Accounting II) FIN 360 (Corporate Finance)
Fall	1991:	FIN 360 (Corporate Finance) - Dalton
Winter	1992:	ACC 352 (Intermediate Accounting II)
Summer	1990:	ACC 351 (Intermediate Accounting I) ACC 201 (Principles of Accounting I)
Fall	1990:	ACC 411 (Managerial Accounting) - Dalton FIN 360 (Corporate Finance) - Dalton
Winter	1991:	ACC 473 (Advanced Accounting)
Fall	1989:	ACC 401 (Survey of Accounting)
Spring	1990:	ACC 473 (Advanced Accounting)