**DAVID SHIELDS**

Professor of Accounting

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***PREVIOUS ACADEMIC AND PROFESSIONAL POSITIONS***

*Executive Vice President and Chief Academic Officer and Professor of Accounting,* Walsh College, 2012-2016

*Dean and Professor of Accounting,* Stetson School of Business and Economics, Mercer University (Atlanta and Macon, GA) Dean 2009-2010, Professor 2010-2011.

*Dean and Professor of Accounting,* Haworth College of Business*,* Western Michigan University, 2006-2009

*Associate Dean for Graduate & Professional Programs* and *Professor of Accountancy & Taxation* University of Houston, 2004-2006

*Associate Dean for MBA and Executive Education (*2004), *Interim Associate Dean for Academic Programs (*2003 – 2004), *Director, James C. and Cherie H. Flores MBA Programs, James C. Flores Endowed Chair of MBA Studies (*2000-2004), and *Professor of Business Administration*, Louisiana State University, 2000-2004

*Professor of Accounting,* Thunderbird, the American Graduate School of International Management, 1996-2000

*Associate Professor of Accounting,* College of Business Administration, University of Houston, 1991-1996

*Associate Professor of Accounting,* College of Business Administration, Texas A&M University, 1988-1991

*Assistant Professor of Accounting,* Jesse H. Jones Graduate School of Administration, Rice University, 1983-1988

*Visiting Assistant Professor,* Graduate School of Business Administration, University of Michigan, 1982-1983

*Assistant Professor,* School of Accounting, University of Florida, 1980-1982

*Staff Accountant,* Coopers & Lybrand, Columbus, Ohio, 1974-1976

***EDUCATION***

*Doctor of Philosophy, 1980*

 University of Michigan

 Concentrations in Accounting and Psychology

 Dissertation:

 *The CPA Firm Referral Behavior of Attorneys and Bankers for a Typical*

 *Small Business*

 Fellowships:

 *Doctoral Dissertation Grant,*

 American Institute of Certified Public Accountants, 1979

 *Doctoral Fellowship,* American Accounting Association, 1977-1978

 *Paton Fellow,* University of Michigan, 1976-1980

*Master of Business Administration, 1974*

 The Ohio State University

*Bachelor of Arts, 1971*

 The Ohio State University

 Major in English

**PROFESSIONAL CERTIFICATIONS**

*Certified Public Accountant, 1975*

 State of Ohio

*Certified Global Management Accountant, 2014*

***ADMINISTRATIVE ACHIEVEMENTS***

**AT WALSH COLLEGE (2012 - Present):**

Academic Programs:

* Updated Accounting curricula for graduate and undergraduate programs, and expanded on line presence of accounting courses.
* Revised Graduate Business Programs by redesigning MBA, creating four new MS programs which can be taken jointly with MBA, while reducing total graduate course count from 151 classes to 95, by eliminating unpopular specialization courses.
* Because Walsh College does not require the GMAT for graduate entrance, introduced the Graduate Gateway (the first two courses in the new programs), which require that the student earn at least a “B” in each course in order to remain in the program, ensuring that students are capable of academic success.
* Streamlined Master of Accountancy, adding specialization tracks in Finance and Tax, and soon will add Forensics and Data Analytics, 2014.
* Streamlined Master of Science in Taxation, 2015.
* Introduced and developed a hybrid model of course delivery (the 2+2), which has become more successful and popular than entirely on ground courses.
* Developed and taught a new MBA foundation class in accounting aimed at graduate students in Finance and MBA’s, and revised course for the new MBA and MS programs. Increased average class size by 24% in first semester offered.
* Integrated data analytics courses into the marketing curriculum, and as a free standing undergraduate minor
* Introduced study abroad programs in 2014, with partner university in Latvia. In 2015, students also traveled to the United Kingdom, France and Italy. In 2016, the trip will be to Israel.
* Developed slate of non-credit certificate programs, introduced 2014-15.
* Developed Success Center concept (combining communications, career management, and other soft skills to deliver “Success Seminar” courses) in both undergraduate and graduate programs, with the MBA implemented in Fall 2014.
* Developed and began offering a sequence of co-branded entrepreneurship courses for undergraduates at the College for Creative Studies (Detroit).
* Led conceptualization and curriculum development for introduction of a lower division program for highly qualified FTIC freshmen, scheduled to open in Fall 2017. (Walsh College is currently upper division and graduate only).

 Academic Administration:

* Led strategic change from volume-based strategy to reputation-based strategy, starting in 2014.
* Established an autonomous Faculty Senate.
* Began monthly meetings with all faculty members, including adjuncts. Offered on line streaming of these meetings with two-way communication for faculty who could not attend live.
* Reorganized and centralized tutoring services for both on ground and on line courses.
* Significant expansion of noncredit activities through the Walsh Institute, including sponsorship of a nationally-televised PBS series, “Start-Up.”
* Migrated from external Learning Management Systems (Educator and Desire2Learn) to internally developed LMS using Moodle.
* Established Center for Complex and Strategic Decisions (joint with Argonne National Laboratories, University of Chicago), 2013
* Established Center for Cybersecurity, 2014
* Established Mark Solomon Tax Research Center, 2013
* Established Academic Roundtable, made up of fifteen “C-level” executives from the greater Detroit area, 2016.

 Development of College Culture:

* Because Walsh College had about 21 full time faculty members and 150 adjunct faculty members, developed the Clinical Faculty classification for 35 of our top adjunct faculty; permitting them to serve more like full time faculty.
* Total revision of faculty evaluation procedure and materials, 2015.
* Began expansion of full time faculty, from 21 to 25 in 2012-13.
* Established the Academic Policy Council to facilitate cross-college communication.
* Student Organizations have grown approximately 500% since 2012.

Primary Responsibilities as Executive Vice President and Chief Academic Officer at Walsh College:

* Oversee all academic activities, including faculty recruitment and development, course scheduling, program development, student affairs, faculty scholarly and professional engagement, and serve as chief academic advocate to the Board of Trustees and other constituents.
* Supervise library, and Walsh Institute (for non-credit courses).
* Serve as Officer of the College, along with the President, CFO, VP for Development and VP for Human Resources. College Officers develop all strategic positioning and policy for the institution, and work closely with the Board of Trustees.
* Maintain working relationships with local government and NGO’s, four-year colleges and community colleges.

**AT MERCER UNIVERSITY (2009 – 2010):**

Fundraising and Community Outreach:

* Reorganized Stetson School Board of Visitors (had been dormant since 2005)
* Supported fundraising efforts of Mercer President and Sr. VP of Development through networking, speaking engagements, etc.

Academic Programs:

* Repositioned four Mercer MBA programs in Atlanta to align with appropriate market segments
* Developed an innovative Piedmont Health Center Executive MBA program for physicians, which was scheduled to begin October 2010.
* Developed and offering a specialized MBA program for government-employed engineers at Warner Robbins Air Force Base

Academic Administration:

* Reorganized administrative structure of Stetson School to improve communication, coordination and consistency within the school, which has 35 faculty split into two locations and offers 13 degree programs on five campuses.

Development of College Culture:

* Developed Student Leadership Advisory Boards for Macon and for Atlanta students

Primary Responsibilities as Dean, Stetson School of Business and Economics at Mercer University:

* Increase profitability of business degree programs in Atlanta, Savannah, Macon, Henry County and Douglas County, Georgia
* Support fundraising efforts of centralized Mercer development team
* Provide administrative leadership for the faculties, programs and locations served by the Stetson School of Business and Economics

**AT WESTERN MICHIGAN UNIVERSITY (2006- 2009):**

Fundraising and Community Outreach:

* Raised $4,408,000 in new gifts and pledges for the college, July 31, 2006-December 31, 2007, and accelerated payment of an additional $600,000 in previous pledges. Raised $5,192,993 in cash, pledges and in kind gifts July 1, 2007 – June 30, 2008.
* Formed the Senior Leadership Cabinet, a group of five prominent alumni, who are charged with “identifying, developing and funding” ideas to move the college ahead quickly. The group contributed $2,000,000 in first year.
* Reorganized the Dean’s Advisory Council, to maintain outreach to all 80 members, while achieving greater involvement among 20 core members
* College generated $640,000 in government grants during the 2006-2008 academic years
* Developed a communications team in the dean’s office consisting of a fulltime Communications Coordinator, a fulltime Alumni Director, and a half-time webmaster, financed from College endowment funding.
* Brought Southwest Michigan Small Business and Technology Development Center (SBTDC) into the college (at no cost) for community outreach, and to increase internship and consulting opportunities for undergraduate students.

Academic Programs:

* Established cooperative MBA / JD program with Cooley Law School in Grand Rapids
* Developed and opened lock-step MBA offered in Battle Creek, Michigan
* Reopened the Singapore MBA program, beginning June 2008
* Brought the Western Michigan Small Business and Technology Development Center into the college, facilitating continued consulting opportunities for undergraduate students
* Converting to hybrid delivery for overcrowded core courses, process begun 2008
* Established Center for Sustainable Business in Haworth College of Business, 2008
* Established Global Business Center in Haworth College of Business, 2008
* Established Center for Entrepreneurship and Innovation in Haworth College of Business, 2008

Academic Administration:

* Program Co-Chair, AACSB Mid-Continent East Regional Deans Meeting, October 2008. Voted President-Elect, 2008.
* Developed and facilitated first Michigan Business Deans Meeting, March 2008
* Lead AACSB reaccreditation efforts (Business and Accounting, undergraduate and masters) for the College. Visitation took place in January 2009.
* Served on AACSB Maintenance of Accreditation Visitation Teams, including Northern Illinois University (October 2008); California State University at Northridge (October 2009); and University of Toledo (February 2010).
* Served on administration table team in 2008 AAUP contract negotiations.
* Proposed a restructured business minor program as a service to other WMU colleges, in conjunction with a significant upgrade in quality of the BBA program, to be achieved by elevating program admission requirements. Proposal was overwhelmingly approved by faculty.

Development of College Culture:

* Led construction of Haworth College of Business Career Center, with grand opening in April 2008. Funded entirely through private gifts. Center opened in July 2008.
* Developed the Student Leadership Advisory Board, representing officers of 17 registered student organizations within HCoB, leading to new freshman cohort program, “Business Bash,” and other improvements.
* Every semester, taught introductory classes in freshman “Introduction to Business” course, as a way of welcoming students into the college. Developing hybrid delivery model to permit small, friendlier classes.
* Restored Professional Development grants and long-distance telephone service to enhance faculty morale, upgraded by 33% in 2008.
* Renovated lobby and student study spaces, funded entirely through private gifts. Completed in March 2008.

**AT UNIVERSITY OF HOUSTON (2004-2006):**

* Developed and launched Global Energy MBA, an executive MBA focused on energy accounting and finance applications in the energy industry
* Negotiated and launched the Global Energy MBA (Beijing), in conjunction with Franklin Institute of Management, with 40 senior executives from China National Petroleum Company (PetroChina), China National Petrochemical Corporation (Sinopec), and China National Offshore Oil Corporation (CNOOC). Currently, the program is in its tenth cohort.
* Developed and launched the Texas Medical Center Executive MBA, focused on healthcare administration.
* Despite the University of Texas entering Houston EMBA market, increased in-city EMBA enrollment by 35%, with 70 point increase in average GMAT.
* Developed and implemented new cohort-style evening MBA program, and jointly developed (with department heads) integrated innovative 3-course concentrations in energy financial management, consulting, technical marketing, supply chain management and similar areas. Many of these concentrations are also available to Houston professionals outside the MBA curriculum through the Center for Executive Development.
* Developed full-time, day MBA program.
* Spearheaded website revision for all MBA programs, resulting in greater web activity.
* Negotiated and administered a short course in Energy Finance for China National Petroleum Company
* Began restructuring separate EMBA, MBA and Executive Development groups into a single, organic team structure, resulting in greater productivity and job satisfaction with slightly reduced headcount.
* Reorganized the EMBA Alumni Association, attracting nearly 200 new members in first year
* Led marketing team in new multimedia marketing efforts utilizing web, radio, billboard, and print.

**AT LOUISIANA STATE UNIVERSITY (2000-2004):**

* Increased annual Executive / Professional MBA revenue from $480,000 to $1,500,000 in first three years
* Doubled the full time MBA enrollment (to capacity), with no reduction in admissions standards, in first year at LSU. In second and subsequent years, significantly increased GMAT, GPA and work experience in incoming class while maintaining capacity enrollment.
* Developed the Professional MBA program (an evening EMBA), obtained university approval for its offering, recruited 36 students in first year, 45 in second year, and 42 in third year.
* Increased the weekend EMBA enrollment by 50%, while at the same time improving the quality of the student body, in first year at LSU. Maintained volume increase in second and third years
* Formed an EMBA Alumni Association, which attracted over 25% of all EMBA Alumni to its first event, and over 20% to its second event, in first year at LSU. Maintained participation rates in subsequent years.
* Formed an MBA Alumni Association in 2002. Multiple successful events; MBAAA officers formed formal mentoring group for full time MBA students in 2003.
* Led a comprehensive curriculum modification for all MBA programs, in first year at LSU
* Spearheaded the development of a much-improved MBA website
* Led the development and successful implementation of the Juris Doctor / MBA cooperative program with the LSU Law Center
* Developed and administered international study trip offerings for both full time MBA and EMBA programs
* In conjunction with the LSU Graduate School, developed improved on line application processes for all LSU MBA programs
* Laid groundwork for LSU MBA program to rank #9 (2006) and #7 (2007) nationally in *Wall Street Journal* ranking of regional MBA programs.
* New Business Building Architectural Steering Committee
* Flagship Agenda Study Group (Graduate Programs)

**AT PREVIOUS INSTITUTIONS (Before 2000):**

* Founding Professor, University of Houston Entrepreneurship Program.
* Served on Organizational Review Administration and Finance Task Force, a University of Houston System wide Panel, which led to a radical structural redesign of the University of Houston System.
* Served on Executive Committee of the Faculty Senate at the University of Houston, and co-authored the initial study that resulted in a system wide organizational review.
* Academic Director, Institute for Corporate Environmental Management, University of Houston.
* Multiple University of Houston Faculty Senate duties, including Secretary of the Faculty Senate, Faculty Senate Executive Committee, Committee on Committees, Legislative and Community Relations Subcommittee, Budget Subcommittee, and Educational Policies Subcommittee.
* At the University of Houston College of Business Administration, served as chairman of the Environmental Quality Awards Committee*,* and on the Better Business Bureau Quality Awards Committee. Also Doctoral Committee of the Department of Accountancy & Taxation.
* While at Rice University, served as member and then chairman of the American Accounting Association Trueblood Seminars Committee.

***RESEARCH***

**MAJOR RESEARCH FUNDING**

Principal Investigator, "Environmental Accounting for Managing Pollution Prevention in Chemical and Refining Industries," (with Beth Beloff, Project Director; Miriam Heller and Devaun Kite, Co-Investigators), *National Science Foundation* grant # III-9319795, October 1, 1993 - September 30, 1995.

Principal Investigator, "Social Costs of Eutrophication and Release of Harmless Odors," (with Beth Beloff, Project Director), *United States Department of Energy* and *Center for Waste Reduction Technology*, Summer, 1999.

Principal Investigator, "Life-Cycle Environmental Costing for Managing Pollution Prevention in the Chemical and Petroleum Refining Industries," (with Beth Beloff, Project Director), *Gulf Coast Hazardous Substance Research Center* grant #103UHH0345, June 1, 1994 - May 31, 1995.

Principal Investigator, "Life-Cycle Environmental Costing for Managing Pollution Prevention in the Chemical and Petroleum Refining Industries," (with Beth Beloff, Project Director), *Gulf Coast Hazardous Substance Research Center*, September 1, 1995 - September 30, 1996.

Principal Investigator, A Proposal for Joint US-Mexican Benchmarking of Accounting for Environmental Costs," (with Beth Beloff, Project Director and Miriam Heller), *Environmental Protection Agency/Gulf of Mexico-Business Council for Sustainable Development*, September 1, 1994 - September 30, 1996.

Principal Investigator, "Environmental Financial Model -- A Life Cycle Approach," (with Beth Beloff, Project Coordinator; Miriam Heller and Devaun Kite), *Gulf Coast Hazardous Substance Research Center* grant #013UHH0326, September 1, 1993 - August 31, 1994.

Principal Investigator, "Extending Environmental Cost Accounting Research into Mexico," (with Beth Beloff, Project Coordinator; Miriam Heller, Basheer Khumawala), *The University of Houston*, September 1994.

Co-Investigator, "Financial Reporting by Privately Held Business Enterprises: Diagnosis and Analysis of the Information Needs," (with A. Rashad Abdel-khalik, Principal Investigator; W. A. Collins, D.A. Snowball, R. Stephen, and J.H. Wragge, Co-Authors), *Financial Accounting Standards Board, 1981-1983.*

**PUBLICATIONS**

"Referrals from Bankers and Attorneys," (with Paul P. Danos), *The CPA Journal,* May 1981.

*Financial Reporting by Privately Held Business Enterprises: Diagnosis and Analysis of the Information Needs,* (with A. Rashad Abdel-khalik, W. A. Collins, D.A. Snowball, R. Stephen, and J.H. Wragge), Financial Accounting Standards Board, August 1983.

"The Correlates of CPA-Firm Change for Publicly-Held Corporations," (with John W. Eichenseher). *Auditing: A Journal of Practice & Theory,* Spring 1983.

"Small CPA Firm Product Differentiation in the Small Business Market," *Accounting, Organizations and Society,* Volume. 9, No. 1, 1984.

"Corporate Director Liability and Monitoring Preferences," (with John W. Eichenseher), *Journal of Accounting and Public Policy,* Spring 1985.

"Corporate Capital Structure and Auditor ‘Fit’" (with John W. Eichenseher) *Advances in Accounting,* Supplement 1, 1989.

"Auditor Changes, Information Quality and Bankruptcy Prediction\*\*," (with Brian D. Kluger), *Managerial and Decision Economics,* Fall 1989.

\*\*Abstract appeared in *Journal of Economic Literature,* 28 (2), 1990.

"Market Reaction to Auditor Changes by OTC Companies," (with John W. Eichenseher and Moshe Hagigi), *Auditing: A Journal of Practice & Theory,* Fall 1989.

"Managerial Moral Hazard and Auditor Changes," (with Brian D. Kluger), *Critical Perspectives on Accounting*, 2, 1991.

"Cost Uncertainty and Budget Overspending: A Safety - First Perspective," (with Moshe Hagigi and Brian D. Kluger), *Journal of Accounting and Public Policy,* Winter 1991.

"The New Management and the Global Economy", (with Roger N. Blakeney). *Journal of Petroleum Management,* June 1991.

"Total Quality and Financial Management," article in the *Houston Chronicle*, November 6, 1992.

"Financial Accounting Communications," (With June Farrell), chapter in *Business and Managerial Communications: New Perspectives,* (Linda Driskill, Editor), Harcourt Brace Jovanovich, 1992.

Book review of *Building a Chain of Customers: Linking Business Functions to create the World Class Company,* By Richard J. Schonberger. *Journal of Marketing, July 1992.*

"Accounting Controls and Bureaucratic Strategies in Municipal Government," (with Gary Giroux), *Journal of Accounting and Public Policy*, Fall 1993.

"Auditor Change Announcements and Dispersion of Investor Expectations," (with Moshe Hagigi and Brian D. Kluger), *Journal of Business Finance and Accounting,* November 1993.

"Amoco: Environmental Cost Accounting at the Yorktown Refinery," (with Miriam Heller and Beth Beloff). Case Study, in *Green Ledgers: Case Studies in Corporate Environmental Accounting.* World Resources Institute (Washington, D.C.), 1995.

"DuPont: Strategic and Operational Uses of Environmental Cost Accounting," (with Miriam Heller, Devaun Kite and Beth Beloff). Case Study, in *Green Ledgers: Case Studies in Corporate Environmental Accounting.* World Resources Institute (Washington, D.C.), 1995.

“Environmental Cost Accounting for Chemical and Oil Companies: A Benchmarking Study,” (with Beth Beloff and Miriam Heller)\*\*\*. Monograph. United States Environmental Protection Agency EPA-742-R-97-004, 1997.

\*\*\*Edited Version Reprinted in *The Green Bottom Line: Environmental Accounting for Management: Current Practices and Future Trends.* Martin Bennett and Peter James, editors. Greenleaf Publishing, 1998.

“Research in Environmental Accounting,” (with G. Boer). *Journal of Accounting and Public Policy.*  Summer 1997.

"Environmental Accounting and Reporting," (with Devaun Kite). *Encyclopedia of Accounting* (A. Rashad Abdel-khalik, editor), Blackwell Publishing, 1997.

“DuPont de Nemours,” Case Study, in *International Financial Reporting and Analysis: A Casebook.* Kenneth Ferris, editor. Irwin McGraw-Hill, 1998.

Review of *Balancing the Corporate Scorecard,* (an interactive simulation), by Robert S. Kaplan, David P. Norton And Philip J. Ferneau. *The Accounting Review*, October, 1999.

“Darn those Business School Rankings!.” *American Journal of Business*, Fall, 2007.

**Published Proceedings:**

"Budgeting and Accounting Indicators of Monopoly Power of Municipalities," *Proceedings of the Annual Meeting of the American Accounting Association, 1990.*

"Cost Uncertainty and Budget Overspending: A Safety - First Perspective," *Proceedings of the Northeast Regional American Accounting Association, 1990.*

"Managerial Moral Hazard and Auditor Changes," *Critical Perspectives on Auditing Symposium Proceedings, 1990.*

"Market Reaction to Auditor Changes by OTC Companies,” Proceedings *of the Western Decision Sciences Institute, 1989.*

"Auditor Changes, Information Suppression and Bankruptcy Prediction," *Proceedings of the Eighth International Symposium of Forecasting, 1988.*

"Auditor Changes, Information Suppression and Bankruptcy Prediction," *Proceedings of the Touche Ross Conference on Emerging Issues in Auditing, 1987.*

"Auditor Changes and Bankruptcy Prediction,” Proceedings *of the Sixth International Symposium on Forecasting, 1986.*

"Corporate Capital Structure and Auditor `Fit'," *Proceedings of the Touche Ross "Conference on Scope of Work and the Liability of Accountants, 1985.*

"Information Quality and Probabilistic Assessment," *Proceedings of the Midwest Regional Meeting of the American Accounting Association, 1985.*

"Audit Committees and Audit Firms--Some Further Evidence," *Proceeding of the Western Regional Meeting of the American Accounting Association, 1984.*

"Modeling the CPA Firm Change Criteria of Certain Corporate Chief Financial Officer" (with John W. Eichenseher), *Proceedings of the Thirty-Second Annual Meeting,* Southeast Regional Meeting, American Accounting Association, 1980.

**ACADEMIC PRESENTATIONS**

*(Over thirty presentations at universities and conferences in the United States, Canada, Mexico, France and the Netherlands)*

**EDITORIAL BOARDS**

Special Associate Editor, “Accounting and the Environment,” two special issues of *Journal of Accounting and Public Policy*, 1997-1999

Editorial Board, *Accounting Horizons,* 1997-2003

Editorial Board, *Journal of Accounting and Public Policy,* 1986-2002

Editorial Board, *Journal of Cost and Managerial Decision Making*, 1996-1997

Editorial Board, *Auditing: A Journal of Practice & Theory,* 1985-1994

Editorial Board, *Advances in Accounting*, 1986-1990

Ad Hoc Reviewer, *The Accounting Review*

Ad Hoc Reviewer, *The Southern Economic Journal*

***TEACHING AND EXECUTIVE DEVELOPMENT ACTIVITY***

**MAJOR TEACHING AWARDS**

*MidCon Corporation Award for Teaching Excellence (Executive MBA)* University of Houston, 1996

*Halliburton Faculty Teaching Award,* University of Houston, 1996-1997

*Melcher Faculty Teaching Fellow,* University of Houston, 1992-1993

*Finalist, Phi Beta Kappa Teaching Prize,* Rice University, 1985-1986

*Teacher of the Year,* University of Florida, 1980-1981

# COURSES TAUGHT

 **Distance Learning**

*Managerial Accounting and Profit Planning:*Thunderbird, The American Graduate School of International Management, 1999. Live interactive television course transmitted to four locations in Mexico.

*Current Research in Environmental Cost Accounting****:*** ITESM Virtual University, Monterey, Mexico 1999. Live interactive television presentation to multiple campuses in Mexico.

 **Executive MBA**

*Financial Accounting and Financial Statement Analysis*: University of Houston.

*Financial Accounting:* Rice University

*Managerial Accounting and Cost Systems Design*: University of Houston, University of Michigan.

*Managerial Accounting and Decision Making*: Thunderbird, The American Graduate School of International Management, Louisiana State University.

 **Professional MBA**

*Financial Accounting and Financial Statement Analysis*: University of Houston, Louisiana State University,

*Managerial Accounting and Cost Systems Design*: University of Houston, Louisiana State University, Mercer University

 **Entrepreneurship**

*Entrepreneurship: Costs and Budgets*: Founding Faculty Member, Entrepreneurship Program, Center for Entrepreneurship and Innovation, University of Houston.

 **MBA**

*Managerial Decision Making and Accounting*: Thunderbird, The American Graduate School of International Management, Louisiana State University

*Financial Accounting*: Rice University, Texas A&M University, University of Houston, Thunderbird, The American Graduate School of International Management, Louisiana State University, Mercer University, Walsh College

*Managerial Accounting*: University of Michigan, Rice University, Texas A&M University, University of Houston, Mercer University, Walsh College

*Intermediate Accounting*: Rice University.

*Controllership*: University of Florida.

*The Practice of Business: Operations and Strategies,* Louisiana State University

 **Doctoral Courses**

*Information Economics and Agency Theory*: Rice University.

*Doctoral Seminar in Managerial Accounting*: University of Houston

 **Undergraduate Courses**

*Introductory Financial Accounting*: University of Michigan, Rice University.

*Managerial Accounting*: University of Michigan, University of Florida, Rice University, Mercer University

*Intermediate Accounting* (Asset): Texas A&M University.

*Issues in Financial Reporting (Cases and Readings)*: Rice University.

**EXECUTIVE DEVELOPMENT ACTIVITY**

 **Public Courses Coordinated:**

*Shell Financial Skills Development Program,* University of Houston. Developed content in conjunction with Shell Oil Company representatives, negotiated rates and contracts and coordinated joint UH faculty-Shell representative team presentations.

*Executive Development Program,* Public Continuing Professional Education Program, University of Houston, became coordinator in 1995. Redesigned modules to focus on the energy industry, coordinated faculty participation.

**Public Courses Offered:**

*The Texas Program for Oil and Gas Managers,* Thunderbird*,* American Graduate School of International Management.

*“Capital Budgeting” and “Integrating the Balanced Scorecard,”* in *The Finance, Accounting and Control for Oil and Gas Company Managers Program*, Thunderbird, American Graduate School of International Management.

*Shell Financial Skills Development Program,* University of Houston.

*Executive Development Program,* Public Continuing Professional Education Program, University of Houston.

*"Just - in Time Manufacturing Systems," " Manufacturing Strategy" and "Cost Accounting Systems,"* in Managing Production and Operations, Public Continuing Professional Education Program, University of Houston.

*Cost Accounting Systems,* in Forecasting and Inventory Control, Public Program, University of Houston.

*Cost of Quality* in Quality Management Program.

*Law Enforcement Management Institute,* Texas A&M University.

*Mid-Management Program,* University of Houston.

*Shell Management Program,* University of Houston.

*Fixed Cost Absorption and Decision - Making*, Public Continuing Professional Education Program, University of Houston.

*Activity - Based Costing in Service Organizations*, Public Continuing Professional Education Program, University of Houston.

*Implementing Activity - Based Costing Systems,* Public Continuing Professional Education Program, University of Houston.

*Strategic Analysis and the Value Chain,* Public Continuing Professional Education Program, University of Houston.

*Strategic Cost Analysis and Cost System Design*, Public Continuing Professional Education Program, University of Houston.

*New Ways of Thinking About Old Ideas--Cost Behavior and Contribution Analysis,* Public Continuing Professional Education Program, University of Houston.

*Introduction to Activity - Based Costing*, Public Continuing Professional Education Program, University of Houston.

*Accounting Techniques for Just - In - Time Systems,* Public Continuing Professional Education Program, University of Houston.

*Financial Accounting for Non-Financial Executives,* Rice University.

*Managerial Accounting for Non-Financial Executives,* Rice University.

*The Management Program, Accounting Module*, Rice University.

*Advanced Management Institute, Financial Accounting Module,* Rice University:

*FASB Update,* Texas A&M University.

**Partial Listing of In-House Training Programs and Consulting Engagements:**

-General Motors Powertrain

-Deutsche Telekom

-China National Offshore Oil Corporation

-Brown & Root, Inc.

-IOMEGA

-McKinsey & Company

-OMI

-Scott & White Clinic

-Temple - Inland Forest Products Company, Inc.

-Temple - Inland Food Service Corporation, Inc.

-Shell Oil Company

-Shell Services Company

-Holland & Davis

-Coast Energy Group

-China National Petroleum Corporation

-Coca-Cola Foods

-Fiesta Supermarkets

-Better Bags, Inc. (Member- Advisory Board)

-Magnetic Instruments Corporation

-Hydrocarbon Processing (Member - Advisory Board)

-The Chevron Companies

-University of Texas M.D. Anderson Cancer Center

**-**Enron

-Enron Broadband Services

-MacGregor Medical Clinics, Inc.

-El Paso Energy

-Pacific Gas & Electric Energy Services

-Dynegy

***OTHER SERVICE ACTIVITIES***

**BOARD MEMBERSHIPS AND PUBLIC SERVICE**

American Red Cross, Detroit, Michigan: Board of Directors

Joint Local Finance Development Authority Advisory Board, Troy, Michigan

Oakland County (Michigan) Business Roundtable; Education and Workforce Subcommittee

Southwest Michigan Innovation Center: Board of Directors

Better Bags, Inc.: Advisory Board

Hydrocarbon Processing: Advisory Board

**PROFESSIONAL ASSOCIATIONS**

American Accounting Association

American Institute of Certified Public Accountants

Rotary International

**PROFESSIONAL SOCIETY ACTIVITIES**

*Research Committee, Auditing Section,* American Accounting Association.

 Member, 1999-2001

 *Wildman Award Committee,* American Accounting Association.

 Member, 1997-1998.

*Wildman Award Committee,* American Accounting Association.

 Member, 1996-1997.

*Auditing Section Mid-Year Meeting Planning Committee,* American Accounting Association.

 Member, 1994-1995.

*Trueblood Committee,* American Accounting Association.

 Chairman, 1986-1987; Member, 1985-1986.

*Wildman Award Committee,* American Accounting Association.

 Member, 1987-1988.

*Membership Committee,* American Accounting Association.

 Member, 1989-1990.

*Auditing Task Force, Auditing Section,* American Accounting Association.

 Member, 1987-1988.

**April, 2016**