

# The Accounting Education Change Commission: Its History and Impact

## Appendix A COMMISSION MEMBERS

### **Steven R. Berlin, 1989–1992.**

Steve Berlin was nominated for the AECC by the Financial Executive Institute. He was on the Leadership Support, Student Recruiting, and Change Commission Progress Task Forces.

Mr. Berlin was Senior Vice President and Chief Financial Officer of CITGO Petroleum Corporation, a multibillion-dollar petroleum, refining, and marketing company based in Tulsa, Oklahoma. He held a variety of operational, administrative and financial positions during his years with CITGO. He has since retired and is on the faculty at the University of Tulsa.

Mr. Berlin has held several leadership positions with the American Institute of Certified Public Accountants and the Financial Executives Institute, including FEI's Committee on Education (which he currently chairs) and the Council of the AICPA. He has also served on and as Treasurer of the Accounting Accreditation Committee of the American Assembly of Collegiate Schools of Business.

Mr. Berlin is a graduate of Duquesne University and holds an M.B.A. from the University of Wisconsin–Madison. He has taught in the accounting departments at several universities during his career, including the University of Houston, Tulsa University, and the University of Wisconsin–Madison.

Mr. Berlin is active in numerous civic, business and professional organizations and speaks on the need for educational reforms around the country.

### **Sarah G. Blake, 1991–1996.**

Sarah Blake was nominated for the AECC by the National Association of State Boards of Accountancy. She was the AECC liaison to the Mesa Community College grant project, chair of the Professional Examinations Task Force, a member of the Curriculum Dissemination Task Force, and a member of the Dissemination Conferences and Learning to Learn project teams.

Mrs. Blake is the President and Chief Executive Officer of the Technology Development and Management Co. Prior to her current position, Mrs. Blake served as the President and Chief Executive Officer of the Arizona Technology Development Corporation.

Mrs. Blake, a certified public accountant, has served the University of Arizona as Vice President for Planning and Budgeting, Associate Vice President for Finance, Assistant Vice President for Planning and Budgeting, and Director for Institutional Finance.

Mrs. Blake holds a B.S. (Accounting) from the University of Arizona. She has been President of the Arizona State Board of Accountancy and is immediate Past Chairman of the National Association of State Boards of Accountancy. She also has served NASBA as a regional director and as a member of the International Reciprocity and Quality Review Committees. She has also served on the National Advisory Council for Beta Alpha Psi. She has served on numerous AICPA and Arizona Society of CPA Committees, and is currently a member of the AICPA Board of Examiners.

Mrs. Blake has published numerous articles in national journals on the issues of high technology planning and valuation. She is on the Board of Directors of several profit technology businesses, as well as non-profit associations interested in high technology management issues.

### **John F. Chironna, 1989–1993.**

John Chironna was nominated for the AECC by the Institute of Management Accountants. He was a member of the Leadership Support and Early Employment Experience Task Forces.

Mr. Chironna was President and Chief Executive Officer of BroadCom, Inc. during his tenure on the Commission. Previously, he was employed by IBM for 28 years in several executive positions, including Corporate Director of Accounting Operations with worldwide responsibility. While at IBM, Mr. Chironna served on the Advisory Councils for both Rutgers University's School of Business and the University of Georgia's School of Accounting. Later he became one of the original members of the Emerging Issues Task Force of the FASB.

After retiring from IBM he served as Interim Executive Director of the Institute of Management Accountants (then called the National Association of Accountants). Mr. Chironna also served on the Advisory Council to the Financial Accounting Standards Board and was one of the two U.S. representatives to the International Accounting Standards Committee. In addition, he was a member of the Executive Committee and Board of Directors of the National Association of Accountants for eight years and member of the Board of Directors of the Federation of Schools of Accountancy for two years. Mr. Chironna's volunteer service at the IMA includes four years on the Management Accounting Practices Committee, three of those years as Chairman. While serving as Chairman he created the Promulgation Subcommittee, which issued the Definition and Objectives of Management Accounting and the Code of Ethics for Management Accountants. He also served on the editorial board of *New Accountant* magazine.

Mr. Chironna received his B.A.A. in Accounting from St. John's University and his M.B.A. in Accounting and Taxes from New York University.

#### **Robert K. Elliott, 1989–1994.**

Bob Elliott was a member of the Early Employment Experience, Instructional Materials, Accreditation, CPA Examination, and Measurement of Educational Change (later Assessment) Task Forces and the Screening Committee for grants. He was also the AECC liaison for the Rutgers University grant project and a member of the Learning to Learn project team and the Sponsors' Task Force. He had a leading role in the conception, formation, and funding of the Commission and his vision for accounting education and communication skills are evident in the Commission's pronouncements.

Mr. Elliott, a Certified Public Accountant, is a partner in the National Office of KPMG Peat Marwick LLP in New York and is currently Assistant to the Chairman.

Mr. Elliott chaired the AICPA's Special Committee on Assurance Services and served as a member of the AICPA's Special Committee on Financial Reporting. He is a member of the AICPA Board of Directors and Governing Council and chairs the AICPA's Strategic Planning Committee. He is a past member of the AICPA Future Issues Committee and Auditing Standards Board. He is also a past Vice President of the American Accounting Association and a past member of its Executive Committee and Council. He is a recipient of the AICPA's Gold Medal Award for Distinguished Service and the American Accounting Association's Notable Contributions to the Accounting Literature, Wildman Medal Award, and Distinguished Service in Auditing Awards. Mr. Elliott has been a member of the editorial boards of *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *The Harvard Business School Series in Accounting and Control*, and *The Journal of Accountancy*.

Mr. Elliott has an A.B. from Harvard College and an M.B.A. from Rutgers. His publications, as author or co-author, include five books and more than 70 articles.

#### **Richard E. Flaherty, 1993–1996.**

Rich Flaherty was Executive Director of the AECC, 1993–1996. He was the AECC liaison for the University of North Texas grant project and was a member of the Curriculum Dissemination Task Force.

Dr. Flaherty is Professor of Accounting and former Director of the School of Accountancy at Arizona State University. He received his B.S., M.S., and Ph.D. degrees from the University of Kansas. Dr.

Flaherty previously served on the faculties of Oklahoma State University and the University of Illinois. He also served as a research associate at the Financial Accounting Standards Board, as a consultant on financial reporting issues to a number of businesses, and has taught in many professional development programs. He has published numerous articles on financial accounting theory and practice. In addition, he is the author of a textbook and Accounting Education Research Monograph No. 3, *The Core of the Curriculum for Accounting Majors*, published by the American Accounting Association.

Dr. Flaherty is a member of the American Accounting Association, American Institute of Certified Public Accountants, Financial Executives Institute, and the Arizona Society of Certified Public Accountants. He has served on the Board of Examiners of the AICPA and on numerous committees and task forces of the Board. He has also served on the Board of the AAA's Administrators of Accounting Programs Group (now the Accounting Programs Leadership Group). He has chaired the Accounting Accreditation Committee and served as a member of the Candidacy Committee and the Peer Review Improvement Task Force of the American Assembly of Collegiate Schools of Business. He also chaired the AACSB's Peer Review Improvement Task Force and was a member of the Strategic Planning Oversight Committee. He has also been a member of the governing board of both the Administrators of Accounting Programs Group (now the Accounting Programs Leadership Group) and the Federation of Schools of Accountancy.

### **Penelope A. Flugger, 1992–1996.**

Penny Flugger was nominated for the AECC by the Financial Executives Institute. She was the AECC liaison to the University of Virginia grant project and was a member of the Assessment Task Force and the VIP Contacts Project Team.

Ms. Flugger is a Managing Director of J. P. Morgan & Co. Incorporated. Ms. Flugger joined Morgan in 1975 as an Assistant Comptroller. She was assigned to Audit in 1981. In 1994 she assumed responsibility for control and quality initiatives in Morgan's technology and operations group. Before joining Morgan, Ms. Flugger was with Price Waterhouse, where she served as an audit manager.

Ms. Flugger received a B.S. degree from the University of Illinois in 1964 and, in the same year, became a Certified Public Accountant. She received an M.B.A. from Baruch College—City University of New York in 1971.

Ms. Flugger is a member of the Financial Executives Institute, the Institute of Management Accountants, the American Institute of Certified Public Accountants, the New York State Society of Certified Public Accountants, and the Illinois State Society of Certified Public Accountants. She has held various national positions with these organizations, including Chairman of FEI. She also serves on the Board of the Council for Ethics in Economics.

### **Nathan T. Garrett, 1989–1991.**

Nate Garrett was nominated for the AECC by the National Association of State Boards of Accountancy. He chaired the Regulatory Issues and Professional Examinations Task Forces. He was liaison to the North Carolina A & T grant project.

Mr. Garrett is a partner with Garrett and Davenport, CPAs, P.C. and Assistant Professor of Accounting and Law at North Carolina Central University. He was a member of the Board of Trustees of Duke University and was Chairman of the first United Negro College Fund drive in the Research Triangle communities. He received the Outstanding Achievements award from the National Association of Black Accountants and was President of the National Association of Minority CPA Firms.

Mr. Garrett was a member of the North Carolina Board of CPA Examiners and is a Past Chairman of the National Association of State Boards of Accountancy. He served on the Editorial Review Committee of the *Journal of Accountancy*.

A graduate of Yale University, Mr. Garrett received his J.D. from the North Carolina Central University of Law.

### **Barron H. Harvey, 1994–1996.**

Barron Harvey served on the Student Recruiting and Assessment Task Forces.

Dr. Harvey is a Professor of Accounting and Dean of the School of Business at Howard University. He holds M.B.A. and Ph.D. degrees from the University of Nebraska and is a Certified Public Accountant in the state of Maryland and the District of Columbia. Dr. Harvey has held academic and professional appointments at several institutions including the University of Nebraska, the University of Miami, Georgetown University, and Howard University. He has received numerous awards and honors, including the Richard D. Irwin/Beta Gamma Sigma Faculty Fellow for Teaching Excellence; Outstanding Accounting Leader, National Association of Black Accountants, Metro Washington, D.C. Chapter; The Regents Fellowship Award; Howard University School of Business Outstanding Faculty Award; and AACSB Fellow.

Dr. Harvey is a member of many academic and professional organizations including: Executive Committee on Education; American Institute of Certified Public Accountants; Board of Directors, Washington Campus Schools; Chairperson, Curriculum and Instruction Committee, American Institute of Certified Public Accountants; Co-chairperson, Pre-Licensing Education Advisory Committee, District of Columbia Board of Accountancy; Research Committee, Graduate Management Admissions Council; American Accounting Association; D.C. Institute of Schools Business Research Forum; 1992 Program Director, Nissan Summer Faculty Development Seminar; and National Association of Black Accountants. In addition, Dr. Harvey is the founder of the Washington Consortium Schools of Business Research Forum.

Professor Harvey has published in *Spectrum* and *Internal Auditing*. He has devoted his career to increasing business and accounting educational opportunities for disadvantaged students.

### **Charles T. Horngren, 1989–1992.**

Charles Horngren chaired the Instructional Materials Task Force and was a member of the Faculty Development Task Force.

Dr. Horngren was the Edmund W. Littlefield Professor of Accounting at Stanford University while serving on the AECC; he is currently Professor Emeritus. A graduate of Marquette University, he received his M.B.A. from Harvard University and his Ph.D. from the University of Chicago. He is also the recipient of honorary doctorates from Marquette University and DePaul University.

A Certified Public Accountant, Professor Horngren served on the Accounting Principles Board for six years, the Financial Accounting Standards Board Advisory Council for five years, and the Council of the American Institute of Certified Public Accountants for three years. For six years, he served as a trustee of the Financial Accounting Foundation, which oversees the Financial Accounting Standards Board and the Government Accounting Standards Board.

Professor Horngren is a member of the Accounting Hall of Fame. He has received outstanding educator awards from the American Accounting Association, the American Institute of Certified Public Accountants, the California CPA Foundation, and the Institute of Management Accountants. He was President and Director of Research of the American Accounting Association and is the author of numerous books and articles.

### **Donald E. Kieso, 1989–1993.**

Don Kieso was AECC liaison to the Kansas State University grant project. He also chaired the Faculty Incentives Task Force and was a member of the Professional Examinations Task Force.

Dr. Kieso was the KPMG Peat Marwick Professor at Northern Illinois University while serving on the AECC; he is now Professor Emeritus. He is a graduate of Aurora University (B.S.) and the University of Illinois (M.A.S., Ph. D., and CPA) and had done postdoctorate work at the University of California at Berkeley. He has public accounting experience at Price Waterhouse (San Francisco and Chicago) and Arthur Andersen (Chicago) and research experience in the Research Division of the AICPAs in New York.

Dr. Kieso has served as Secretary-Treasurer of both the American Accounting Association and the Federation of Schools of Accountancy and on numerous committees of those organizations. He has also served on the Board of Directors of the Illinois CPA Society, the AAA Administrators of Accounting Programs Group (now the Accounting Programs Leadership Group), and AACSB Accreditation and Standards Committees. He currently serves as Chairman of the Board of Trustees of Aurora University and Treasurer of the Board of Directors of Sandwich Community Hospital, and is on the Boards of Directors of Castle BancGroup, Inc. and the Sandwich State Bank.

Dr. Kieso has received several teaching awards, including the NIU Teaching Excellence Award and four Golden Apple Awards, and in 1988 was named the Outstanding Educator of the Year by the Illinois CPA Society. In 1992 he received the FSA's Joseph A. Silviso Award of Merit and the NIU Foundation's Humanitarian Award for Service to Higher Education. In 1995 he received a Distinguished Service Award from the Illinois CPA Society. He is the author of numerous publications, including eight books on business and accounting topics.

#### **David L. Landsittel, 1992–1996.**

David Landsittel was the AECC liaison to both Kirkwood Community College and University of Chicago grant projects. He chaired the Assessment Task Force and was a member of the Professional Examination Task Force.

Mr. Landsittel, a CPA, was an audit partner with the firm of Arthur Andersen & Co. until his retirement in 1997. He served as Managing Director of Auditing Procedures and Director of SEC Policies for the firm. Mr. Landsittel is a member of the American Institute of Certified Public Accountants and has served as chairman of its Auditing Standards Board and as a member of AICPA Council. He chaired the Institute's task force charged with addressing the auditor's responsibility for fraud detection. He has also served on the Advisory Council for the Committee on Sponsoring Organizations charged with developing integrated guidance in internal control in response to a Treadway Commission recommendation. He recently received from the Public Oversight Board the John J. McCloy Award for outstanding contributions to auditing in the United States.

Mr. Landsittel is active in the Illinois CPA Society and has served as its President. He is also a member of the American Accounting Association, has published articles dealing with accounting and auditing, and has served on the editorial boards for several professional journals. Prior to joining Arthur Andersen & Co., Mr. Landsittel received an M.B.A. from the University of Chicago Graduate School of Business and an undergraduate degree from DePauw University in Indiana.

#### **Rev. Paul L. Locatelli, S.J., 1989–1996.**

Paul Locatelli was a member of the Commission for its entire life. He served on the Leadership Support and Assessment Task Forces and was Project Director and co-author of the AECC monograph, *Assessment for the New Curriculum: A Guide for Professional Accounting Programs*.

Rev. Locatelli is the President of Santa Clara University. He has a bachelor's degree in accounting from Santa Clara University, a doctorate of business administration with an emphasis in accounting from the University of Southern California, and a master of divinity from the Jesuit School of Theology in Berkeley. He entered the Jesuit Order in 1962 and became a CPA in 1965. In 1974, he joined the accounting faculty at Santa Clara University, served as Associate Dean for the business school and Academic Vice President.

He has served as vice-chair of the Association of Jesuit Colleges and Universities and on the Board of Trustees at Regis University, Boards of Directors of the American Leadership Forum Joint Venture: Silicon Valley and its 21st Century Education Initiative, the National Conference of Christians and Jews, Board of Governors of the Institute of European and Asian Studies, and the Executive Committee of the Association of Independent California Colleges and Universities. He has also served on Boards of Trustees for four universities and on the Senior Accrediting Commission of Western Association of Schools and Colleges (WASC) as well as its Board of Directors.

Dr. Locatelli is a member of the American Institute of Certified Public Accountants, American Accounting Association, and the California Society of Certified Public Accountants.

### **James K. Loebbecke, 1989–1992.**

Jim Loebbecke chaired the Objectives of Education for Accountants and Measurement of Educational Change Task Forces.

Professor Loebbecke is the Kenneth A. Sorensen KPMG Peat Marwick Professor of Accounting at the University of Utah. As of July 1, 1999 he will be Professor Emeritus. Professor Loebbecke is widely known for his research and writing in the auditing area. Among his many auditing publications are *Auditing: An Integrated Approach and Applications of Statistical Sampling to Auditing*, both co-authored with Alvin A. Arens.

Professor Loebbecke is very active in professional organizations, including the AICPA and the American Accounting Association, where he has held various positions. He was the academic member of the Auditing Standards Board from 1984 through 1987, and during 1982-1983 he was the Chairman of the Auditing Section of the American Accounting Association. Prior to 1980, Professor Loebbecke was a partner with Touche Ross & Company, where he was National Director of Auditing Standards from 1973–1978.

### **Gerhard G. Mueller, 1992–1996.**

Gerry Mueller was Chairman of the AECC, 1994–1996. He was the AECC liaison for the Arizona State University grant project and chaired the Curriculum Dissemination Task Force.

Dr. Mueller was the Julius A. Roller Professor of Accounting at the University of Washington and is currently a member of the Financial Accounting Standards Board. His prior service at the University of Washington includes Acting Dean, Senior Associate Dean, Chair of the Department of Accounting, and Director of the Master of Professional Accounting program. He received B.S., B.B.A., and Ph.D. degrees from the University of California at Berkeley, and is a CPA with wide business and government experience. During 1988–1989 he served as President of both the American Accounting Association and the Washington Society of CPAs. He is past chairman of the Board of Trustees of Overlake Hospital Medical Center in Bellevue, Washington.

Dr. Mueller has lectured at numerous universities, conferences, and management programs in both the United States and abroad. He is the author, co-author or co-editor of 19 books and more than 100 professional journal articles and reviews. His biographical listings appear in *Who's Who in the World* and *Who's Who in America*, among others. He serves on several national advisory committees and boards of directors. He is a fellow of the Academy of International Business. He has received several distinguished teaching awards and three outstanding educator awards (American Accounting Association, 1982; Washington Society of CPAs, 1985; Beta Alpha Psi, 1987). He received the Wildman Medal Award in 1986. During 1987, he served as the American Accounting Association Distinguished International Visiting Lecturer in seven African countries.

### **James Naus, 1993–1996.**

Jim Naus was a member of the Professional Examinations Task Force and the VIP Contacts Project Team.

Mr. Naus received his B.S. in Business from Miami University and his M.A.S. in Accounting from the University of Illinois. He is currently Managing Partner of Crowe Chizek and Company LLP.

Mr. Naus is a member of the American Institute of Certified Public Accountants and the Indiana CPA Society. He is a former Chairman, Board of Examiners, AICPA; a former Board member and a former member of the Accounting Theory Subcommittee. He has served on the AICPA Ethics Executive Committee and the Technical Standards Subcommittee. Mr. Naus is a past president and former trustee of the Indiana CPA Education Foundation. Mr. Naus has published several articles in professional journals.

### **Melvin C. O'Connor, 1989–1996.**

Mel O'Connor was a member of the Commission for its entire life. He was the liaison to the joint grant project at the Universities of Illinois and Notre Dame, and he chaired the Accreditation Task

Force and the Dissemination Conferences Project Team. He was also a member of the Leadership Support, Faculty Development, and Faculty Incentives Task Forces and the Learning to Learn Project Team.

Dr. O'Connor is the Deloitte & Touche Professor of Accounting, former Chairperson of the Department of Accounting, former Director of the Accounting Doctoral Program, and former Director of the Program in professional Accounting at Michigan State University. He has bachelor's, master's, and Ph.D. degrees from the University of Kansas. Dr. O'Connor is a member of the American Institute of Certified Public Accountants, the Michigan Association of Certified Public Accountants, and the American Accounting Association. He is a past president of the AAA Administrators of Accounting Programs Group (now the Accounting Programs Leadership Group) and a former member of the AAA Council. He served for several years as a member of the Accounting Accreditation and Visitation Committees of the American Assembly of Collegiate Schools of Business. Dr. O'Connor was on the editorial board of *Issues in Accounting Education* and is an author or co-author of numerous articles, monographs, and books.

### **Vincent M. O'Reilly, 1989–1992.**

Vin O'Reilly chaired the Change Commission Progress and University Support Task Forces and was a member of the Early Employment Experience Task Force.

Before retiring in 1998, Mr. O'Reilly was Executive Vice Chairman of Coopers & Lybrand LLP and served on the Firm's Management Committee and on its predecessor Executive Committee. Prior to becoming Executive Vice Chairman, Mr. O'Reilly was Chief Operating Officer of the Firm and the founding Chairman of the International Accounting and Auditing Services Group.

Mr. O'Reilly joined Coopers & Lybrand in 1991. He was the Managing Partner of the Boston Office from 1980 to 1983. From 1983 to 1988 he was the Regional Managing Partner of the Firm's Northeast Region, which includes offices in New England and upstate New York.

Mr. O'Reilly is a member of the SEC Practice Section Executive Committee of the American Institute of Certified Public Accountants. He was also a member of the Financial Accounting Standards Advisory Council of the Financial Accounting Foundation. He is a member of the Board of Directors of The Neiman Marcus Group and was also selected as a Director of the newly formed New England Independent System Operator. He was the editor of *Montgomery's Auditing* and authored *Internal Control-Integrated Framework*.

Mr. O'Reilly is active in numerous community and not-for-profit organizations. He was Chairman and remains Vice Chairman of the Board of the Dana-Farber Cancer Institute, which is the regional cancer facility for New England and a leading research institution. In addition, he is a Trustee of the Boston Symphony Orchestra and a member of the National Development Board of Boston College.

Mr. O'Reilly is a graduate of Boston College and received an M.B.A. from the Wharton School of Finance at the University of Pennsylvania.

### **David B. Pearson, 1994–1996.**

Dave Pearson was nominated for the Commission by the Sponsors' Task Force. He was on the CPA Examinations Task Force.

Dr. Pearson was the National Director of Audit Quality Control for Ernst & Young LLP during his tenure on the Commission. After the merger of Ernst & Whinney and Arthur Young, he was involved in developing, implementing and monitoring the firm's audit and quality control policies and procedures. From 1973 to 1979 he was one of the predecessor firm's Director of Continuing Professional Education.

Dr. Pearson has served on numerous committees of the AICPA concerned with university and continuing education, the CPA examination, and auditing and quality control, including the Auditing Standards Board and the Peer Review Committee of the SEC Practice Section, including three years (1986–1989) as Chairman. He also served on the AICPA Council as a member-at-large. He has also been a member of the Board of Examiners and its Auditing and Standards Setting Subcommittees.

He currently is the Chairman of the Board of Examiners and a member of the Quality Control Inquiry Committee.

Dr. Pearson has been a Vice President of the American Accounting Association and the Secretary-Treasurer of the American Assembly of Collegiate Schools of Business (AACSB), and was a member of the AACSB Peer Review Improvement Task Force. He has been involved in accreditation activities since the mid-1970s.

In 1996 he received the Public Oversight Board's John J. McCloy Award for outstanding contributions to audit excellence. Currently, he is the Director of the Board's Blue Ribbon Panel on Audit Effectiveness.

Dr. Pearson received his master's and doctorate degrees from Indiana University and received the national gold medal award on the November 1960 CPA examination. He has taught at Indiana and Columbia Universities. He is now on the faculty of Case Western Reserve University.

### **Stanley R. Pylipow, 1993–1996.**

Stan Pylipow was nominated for the AECC by the Institute of Management of Accountants. He was liaison to the Kansas State University grant project, and he was a member of the Curriculum Dissemination Task Force and the Dissemination Conferences Project Team.

Mr. Pylipow is in his second career, assisting the management of closely held businesses in assessing, developing, evaluating, and implementing business plans. He also serves as an outside director on the Boards of an engineering and architectural consulting firm and a publishing company.

Mr. Pylipow concluded a 35-year corporate career as Vice President and Chief Financial Officer of Fisher Controls International, Inc. Following receipt of a B.B.A. in Accounting from St. Bonaventure University in 1957, he joined Chicopee Manufacturing, the textile subsidiary of Johnson and Johnson. In 1965 he joined Mobil Chemical, in 1974 moved to Monsanto and then on to the Fisher subsidiary in 1979.

Long active in the Institute of Management Accountants (formerly NAA), he served as National President in 1990–1991. He is also a member of the Financial Executives. He is a past member of the Finance Council of the Manufacturer's Alliance for Productivity Improvement and the Institute of Management Consultants.

Active in his community, he is a Past President of the Ecumenical Housing Production Corporation and has been honored by Professional Secretaries International as Executive of the Year and as a recipient of the Monsanto Volunteer Excellence Award.

### **R. Eugene Rice, 1994–1996.**

Dr. Rice is Scholar in Residence and Director of the Forum on Faculty Roles and Rewards at the American Association for Higher Education, Washington, D.C. Before moving to AAHE, he was Vice President and Dean of the Faculty at Antioch College, where he held a tenured appointment as Professor of Sociology and Religion. Previous to his work at Antioch, Dr. Rice was Senior Fellow at the Carnegie Foundation engaged in the national study of the scholarly priorities of the American professoriate and collaborating with the late Ernest Boyer on the Carnegie Report, *Scholarship Reconsidered*.

During the major part of his career, Dr. Rice was Professor of Sociology and Religion at the University of the Pacific, where he helped initiate the first of the experimental "cluster colleges" and served as Chairperson of the Department of Sociology. His teaching and research focus on the sociology and ethics of the professions and the workplace. He received his Ph.D. from Harvard University and is a graduate of the Harvard Divinity School and Pasadena College.

In addition to directing the Forum on Faculty Roles and Rewards at AAHE, Dr. Rice also provides leadership for the New Pathways project "Academic Careers for a New Century: From Inquiry to Practice." Gene is the recipient of the Academic Leadership Award (for exemplary contributions to American higher education) given by the Council of Independent Colleges, and received the Mina

Shaughnessy Scholars Award from the Fund for the Improvement of Post-Secondary Education. He has served on the board of directors of the Society for Values in Higher Education and the national advisory committee of the Preparing Future Faculty project sponsored by the Pew Charitable Trusts.

In *Change* magazine's 1998 survey of America's higher education leaders, Dr. Rice is recognized as one of a small group of "idea leaders" whose work has made a national difference.

### **Katherine Schipper, 1991–1996.**

Katherine Schipper chaired the Faculty Development Task Force and was a member of the Learning to Learn Project Team.

Dr. Schipper is the Eli B. and Harriet B. Williams Professor of Accounting and KPMG Peat Marwick Faculty Research Scholar at the University of Chicago Graduate School of Business. She received both M.B.A. and Ph.D. degrees, as well as an M.A. in Library Science, from the University of Chicago. After completing her graduate work at Chicago and prior to joining the Chicago faculty in 1983, she was a member of the faculty of the Graduate School of Industrial Administration at Carnegie Mellon University for seven years.

Dr. Schipper is a member of the American Accounting Association, and has served as its President and Director of Research. She has published numerous research papers on various aspects of corporate restructuring and financial reporting. She has served as the editor of the *Journal of Accounting Research* and has served as an editorial board member for several accounting journals.

### **William Shenkir, 1991–1996.**

Bill Shenkir served as Vice-Chair of the Commission, 1991–1994. He was the AECC liaison to the North Carolina A & T grant project, chaired the Ad Hoc Articulation Task Force, and was a member of the Assessment Task Force.

Dr. Shenkir is the William Stamps Farish Professor of Free Enterprise at the McIntire School of Commerce, University of Virginia. He received a bachelor's degree in business administration from Texas A&M University and master's and doctoral degrees from the University of Texas. He studied at Drew University on a Rockefeller Brothers Theological Fellowship.

Professor Shenkir joined the McIntire School faculty in 1967. In 1973, he became a technical advisor to a member of the Financial Accounting Standards Board. Subsequently, he served as one of the Board's five project directors. He returned to the University of Virginia in 1977 as the Dean of the McIntire School of Commerce, a position he held until 1992.

Professor Shenkir served as president of the American Assembly of Collegiate Schools of Business during 1990–1991 and as vice president of the American Accounting Association during 1986–1988. He has also served a three-year term on the AICPA Council. He is a member of the Board of Directors of First Union National Bank of Virginia and is on the Board of ComSonics, Inc. He has published numerous articles in professional journals and edited or co-authored five books.

### **Ray M. Sommerfeld, 1989–1992.**

The late Ray Sommerfeld chaired the Faculty Development Task Force and was a member of the University Support Task Force.

Dr. Sommerfeld held the James L. Bayless/Rauscher Pierce Refsnes, Inc. Chair in Business Administration at the Graduate School of Business, the University of Texas, where he was also a Professor of Accounting. Dr. Sommerfeld authored or co-authored eight books on taxation, including numerous editions of two innovative tax textbooks.

Dr. Sommerfeld was President of the American Accounting Association (AAA) and the American Taxation Association (ATA) as well as a former partner and National Director of Tax Education for Arthur Young & Co. (now Ernst & Young). Among other positions, Dr. Sommerfeld served on the IRS Commissioner's Advisory Committee, the FASB Task Force on Income Tax Allocation, and the Board of Directors for the Texas Society of CPAs (TSCPA). He was an active member of the AAA,

ATA, TSCPA, and the AICPA and served as a consultant to various business and professional firms.

### **Joan S. Stark, 1989–1994.**

Joan Stark was the AECC liaison to the Learning to Learn Project Team and a co-author of the resulting monograph, *Intentional Learning: A Process for Learning to Learn in the Accounting Curriculum*. She was also a member of the Faculty Development, Curriculum Dissemination, and Measurement of Educational Change Task Forces. Her extensive knowledge of the educational research literature and her ability to relate it to accounting education was invaluable to the Commission.

Dr. Stark is Professor of Higher Education at the University of Michigan and former editor of *The Review of Higher Education*, the journal of the Association for the Study of Higher Education, of which she is past national president. She was named a distinguished member of the Association for Institutional Research and received the Career Research Achievement Award and National Service Award from the Association for the Study of Higher Education and the Distinguished Research Award from Division J of the American Educational Research Association.

Professor Stark has been a college science instructor, a department chairperson, associate dean of a liberal arts college, and dean of the School of Education at the University of Michigan. She has written numerous articles and books on college course planning and curriculum development. She has co-authored such monographs as: *Strengthening the Ties that Bind: Integrating Undergraduate Liberal and Professional Study* (1988), *Responsive Professional Education: Balancing Outcomes and Opportunities* (1986), *Improving Teaching and Learning Through Research* (1988), and *Shaping the College Curriculum: Academic Plans in Action* (1997).

### **A. Marvin Strait, 1989–1993.**

Marvin Strait was nominated for the AECC by the American Institute of Certified Public Accountants. He was AECC liaison to the Arizona State University grant project. He also chaired the Leadership Support Task Force and was a member of the Early Employment Experience Task Force.

Mr. Strait, CPA, received a Bachelor of Science Degree with Distinction from Arizona State University in 1957. He started his CPA practice in 1959 in Lamar, Colorado, where he was the only CPA in that five-county corner of the state. In 1973 he became a partner in Stone, Gray and Company, and in 1977, when Stone, Gray and Company merged with a major firm, Mr. Strait elected to continue as an independent, forming Strait Kushinsky and Company. In 1993 Strait Kushinsky and Company combined its operations with Baird, Kurtz & Dobson, where Mr. Strait served as a partner until 1994. He now practices public accountancy under the name of A. Marvin Strait, CPA.

Mr. Strait has served as President of the Colorado Society of Certified Public Accountants and the Colorado State Board of Accountancy. In 1987–1988, he was Chairman of the Board of Directors of the American Institute of Certified Public Accountants. In 1992 Mr. Strait was awarded the AICPA Gold Medal for Distinguished Service. He currently is a Member of the Board of Management for the AICPA Continuing Professional Education program and is a permanent member of the AICPA Governing Council.

Mr. Strait has served a Chairman of the Board of the Colorado Springs Chamber of Commerce, the St. Francis Hospital Board of Directors, the Colorado Springs Utilities Financial Advisory Board, and the Penrose-St. Francis Healthcare Audit Committee. He is currently the Treasurer and Chairman of the Finance committee for the Colorado Springs Fine Arts Center. He also is a member of the Board of Directors for Western National Bank and Colorado Technical University. Mr. Strait is also a member of the Audit Committee of the United States Olympic Committee.

### **Gary L. Sundem, 1989–1991.**

Gary Sundem was Executive Director of the AECC, 1989–1991. He was a member of the Objectives of Education for Accountants, Information Dissemination, Grant Program, and Two-Year Schools Task Forces.

During his tenure as Executive Director of the Commission, Professor Sundem was on leave of

absence from his faculty position at the University of Washington, where he is currently Julius A. Roller Professor of Accounting and Co-Chair of the Department of Accounting. He has held a variety of positions in the American Accounting Association, including President (1992–1993) and editor of *The Accounting Review* (1982–1986). He has also been active in the Institute of Management Accountants, including serving on the National Board of Directors and as President of the Seattle Chapter, and in the Financial Executives Institute.

Professor Sundem received his B.A. degree from Carleton College and his M.B.A. and Ph.D. degrees from Stanford University. He has received several awards, including the 1998 Outstanding Educator Award from the AAA, the 1987 Outstanding Accounting Educator Award from the Washington Society of CPAs, and the 1977 AICPA/AAA Notable Contribution to Accounting Literature Award. He is co-author of two textbooks and author of numerous journal articles. He serves on the Board of Rainier Investment Management Mutual Funds and has been on many civic and non-profit boards.

### **Richard R. West, 1989–1991.**

Dick West was nominated for the AECC by the American Assembly of Collegiate Schools of Business. He was a member of the Faculty Incentives and Accreditation Task Forces.

Dr. West was Dean of the Leonard N. Stern School of Business at New York University at the time he served on the AECC. He has also been Dean of the Amos Tuck School of Business Administration at Dartmouth College and the College of Business of the University of Oregon. He currently serves on the boards of several major corporations and a number of mutual funds.

Dr. West is a graduate of Yale University (B.A.) and the University of Chicago (M.B.A. and Ph.D.). He has served as a trustee of the Joint Council on Economic Education and as Chair of the Municipal Securities Rule-Making Board and is a former member of the Board of Governors of the National Association of Securities Dealers. He is the author or co-author of three books and more than 50 articles about finance and financial markets.

### **Doyle Z. Williams, 1989–1993.**

Doyle Williams was Chairman of the AECC, 1989–1993, and Executive Director, 1991–1993. He chaired the Grant Program Task Force and was a member of the Information Dissemination Task Force.

Dr. Williams was the founding Dean of the School of Accounting at the University of Southern California, where he served as the Peat Marwick Main Professor at USC. He is currently Sam M. Walton Leadership Chair and Dean of the College of Business at the University of Arkansas.

Dr. Williams has served in many leadership positions, including President of the American Accounting Association, President of the Federation of Schools of Accountancy, President of the Administrators of Accounting Programs Group (now the Accounting Programs Leadership Group), and Vice President and member of the Board of Directors and Council of the American Institute of Certified Public Accountants. He received Outstanding Accounting Educator Awards from the American Institute of Certified Public Accountants and the American Accounting Association. He also received the National Leadership Award from the Academy of Business Administration.

A graduate of Northwestern State University of Louisiana (B.S.) and Louisiana State University (M.S. and Ph.D.), Dr. Williams is the author of numerous articles and monographs and contributor to several books.

### **G. Peter Wilson, 1992–1996.**

Pete Wilson was a member of the Faculty Development Task Force and the Learning to Learn Project Team. As a member of the AAA Education Advisory Committee, he was instrumental in transferring the AECC's faculty development thrust to the AAA upon the expiration of the Commission.

Dr. Wilson holds the Joseph L. Sweeney Chair of Accounting at Boston College. After receiving B.S.

and M.S. degrees in mathematics from Florida Atlantic University in 1970, he taught at Lake Sumter Community College for eight years. In 1985 he received his Ph.D. from Carnegie Mellon University and joined the faculty at the Stanford Graduate School of Business. He served on the faculties of Harvard University and the Massachusetts Institute of Technology before joining the Boston College faculty in 1997.

Dr. Wilson received the American Accounting Association's Competitive Manuscript Award in 1986, the Distinguished Teaching Award at the Stanford Business School in 1988, and the Teacher of the Year Award at the Sloan School of Management at M.I.T. in 1995. He is a member of the American Accounting Association, where he served as Academic Vice President, and he is on the editorial boards of the *Journal of Accounting Research*, *The Financial Officer's Tax and Management Report*, and *Issues in Accounting Education*.

Dr. Wilson's research papers investigate the usefulness and reliability of accounting accruals and the ways in which tax status, changes in tax rules, and nontax business factors affect managers' investment, operating, financing, and reporting decisions. He teaches and develops teaching cases for courses closely related to his research interests, including analysis of corporate reports, taxes, and economic behavior.

### **Robert E. Witt, 1992–1996.**

Bob Witt was nominated for the AECC by the American Assembly of Collegiate Schools of Business. He was a member of the Faculty Development Task Force.

During his time on the AECC, Dr. Witt served as Dean of the College and Graduate School of Business at the University of Texas at Austin 1986–1995. He is now President of the University of Texas at Arlington. He joined the Department of Marketing at the University of Texas at Austin in 1968 as an Assistant Professor and served as Department Chairman from 1973–1983. He served as Associate Dean for Academic Affairs from 1983–85 and Acting Dean from 1985–1986. He held the Centennial Chair in Business Education Leadership, the Betty and Glenn Mortimer Centennial Professorship in Business, and the Gale Centennial Professor in Business.

Dr. Witt received a bachelor's degree from Bates College, an M.B.A. from Dartmouth College, and a Ph.D. from Pennsylvania State University. He has served on the Board of Directors of the American Assembly of Collegiate Schools of Business (AACSB), as well as on a number of AACSB committees. He serves on the Graduate Management Admission Council (GMAC) Board and has served as a director of several corporations.

### **EX OFFICIO:**

### **Michael A. Diamond, 1995–1996.**

Mike Diamond represented the American Accounting Association as its Director of Education. Because he was the AAA Director of Education at the end of the AECC's life, Mike was largely responsible for the transfer of activities from the Commission to the AAA.

Dr. Diamond is Executive Vice Provost of the University of Southern California, where he has also served as Dean of the Levanthal School of Accounting, Director of the School's SEC and Financial Reporting Institute, and Vice Provost for Planning and Budget. Prior to becoming Dean at USC, Professor Diamond taught at California State University, Los Angeles. He holds a Ph.D. and an M.S. in Accounting from UCLA and a B.A. in History from the University of California at Berkeley.

Dr. Diamond is the 1998–1999 President of the American Accounting Association, where he has served as President of the Administrators of Accounting Programs Group (now the Accounting Programs Leadership Group) and Chair of the New Faculty Consortium Committee, as well as Director of Education. He has written two accounting textbooks, as well as published articles in *Accounting Horizons*, *Journal of Accountancy*, and *Harvard Business Review*. He is active in the AICPA and the California Society of CPAs. He received the California Society of CPAs Faculty Excellence Award in 1993. He also consults with The Strategic Planning Partnership, an initiative of the Ernst & Young Foundation, which assists selected business schools and other academic organizations in strategic planning and change-management processes.

**Rick Elam, 1989–1995.**

Rick Elam represented the American Institute of Certified Public Accountants as its Vice President, Education. He was a member of the Regulatory Issues, Professional Examinations, Faculty Development, Student Recruiting, and Curriculum Dissemination Task Forces.

Before joining the AICPA, Dr. Elam was Dean of the School of Business at Rutgers University–Camden, and before that he was Director of the School of Accountancy at the University of Missouri–Columbia. He is currently Dean of the College of Business at Middle Tennessee State University.

Dr. Elam holds a B.S. degree from Culver-Stockton College and M.A. and Ph.D. degrees from the University of Missouri–Columbia. He is a past-president of the Federation of Schools of Accountancy and has been on the Accreditation Committee of the AACSB. He has been on numerous professional and civic boards, including the Missouri Society of CPAs, the Camden County Private Industry Council and the Chamber of Commerce of Southern New Jersey. He is the author of numerous articles.

**Robert W. Ingram, 1991–1993.**

Rob Ingram represented the American Accounting Association as its Director of Education. He was on the Two-Year Schools Task Force and the Screening Committee for Grants to Two-Year Schools.

Currently the Ross-Culverhouse Endowed Chair of Accountancy and Director, S. Paul Garner Center for Current Accounting Issues at the University of Alabama, Dr. Ingram was Ernst & Young Professor and Director of the Culverhouse School of Accountancy at Alabama during his time on the Commission. He served as editor of *Issues in Accounting Education* from 1985–1988.

Dr. Ingram received his B.A. degree at Eastern New Mexico University, his M.A. at Abilene Christian University, and his Ph.D. at Texas Tech University. Dr. Ingram has published several research monographs and books. His articles have appeared in *Journal of Accounting Research*, *The Accounting Review*, *Journal of Finance*, and *Journal of Accounting and Public Policy*, among others. He is a CPA.

**Corine T. Norgaard, 1989–1991.**

Corine Norgaard represented the American Accounting Association as its Director of Education. She chaired the Two-Year Schools Task Force and was a member of the Faculty Development Task Force.

While on the Commission, Dr. Norgaard was Professor of Accounting and Director of Executive Programs at the University of Connecticut. After her service on the AECC, she became Dean of the School of Management at SUNY at Binghamton and is currently Dean of the Barney School of Business and Public Administration at the University of Hartford. She chairs the Audit Committees for Advest, Aetna Variable Fund, Aetna Encore Fund, and Aetna Income Shares.

Dr. Norgaard received her B.B.A. and M.B.A. degrees from North Texas State University and her Ph.D. from the University of Texas at Austin. She is a textbook author and has published numerous articles in academic and professional journals.

**Jan R. Williams, 1993–1995.**

Jan Williams represented the American Accounting Association as its Director of Education. He was a member of the Faculty Development and Ad Hoc Articulation Task Forces.

Dr. Williams is the Ernst & Young Professor and Associate Dean for Academic Programs, College of Business Administration, University of Tennessee, Knoxville. He received his B.S. degree from George Peabody College, his M.B.A. from Baylor University, and his Ph.D. from the University of Arkansas. He is a CPA in Arkansas and Tennessee.

Dr. Williams served as Director of Education of the American Accounting Association. He is co-author of AAA Accounting Education Research Monograph #9, *Framework for the Development of Accounting Education Research*. He has served as President of the Administrators of Accounting Programs Group (now the Accounting Programs Leadership Group) of the AAA, Chair of the Teaching and Curriculum Section, and Vice President of the Southeast Region. He was elected President-elect of the AAA in August 1998, and will serve as the organization's President in 1999–2000.

He is actively involved in several professional organizations other than the AAA, including the AICPA, the Tennessee Society of CPAs, and the Federation of Schools of Accountancy. He served as National President of Beta Alpha Psi in 1987–1988 and was on leave from his university during 1991–1992, serving as an educational consultant in Ernst & Young's national office. He received the AICPA's Outstanding Accounting Educator Award for 1994.