

August 2021

VITA  
**THOMAS J. LINSMEIER**

OFFICE ADDRESS AND PHONE: Wisconsin School of Business  
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Madison, WI 53713  
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EDUCATION/ PROFESSIONAL CERTIFICATION:

Ph.D., Business Administration: Accounting, University of Wisconsin-Madison, 1985  
MBA, Accounting, University of Wisconsin-Madison, 1980  
BBA, Accounting, University of Wisconsin-Milwaukee, 1978  
Certified Public Accountant: Wisconsin (inactive)

PROFESSIONAL EMPLOYMENT:

Member, Financial Accounting Standards Board, July 2006-June 2016  
Special Consultant to Market Risk Disclosure Project, United States Securities and  
Exchange Commission, August 1995-April 1997  
Academic Fellow, Office of the Chief Accountant, United States Securities and Exchange  
Commission, August 1994-July 1995  
Intern, Peat, Marwick, Mitchell & Company - Milwaukee, 1976-1977

POSITIONS AT COLLEGES AND UNIVERSITIES:

Affiliate Faculty Member, University of Wisconsin-Madison Law School, March 2017 -  
present  
Professor and Thomas G. Ragatz Accounting and Law Distinguished Chair, University of  
Wisconsin-Madison, July 2016 - present  
Chairperson, Department of Accounting and Information Systems, Michigan State  
University, July 2002-June 2006  
Professor and Russell E. Palmer Endowed Professor of Accounting, Michigan State  
University, July 2002-June 2006  
Associate Professor, Department of Accounting and Information Systems, Michigan State  
University, August 1999-June 2002  
Visiting Scholar, Queen's University, Summer 1999  
Senior Research Scientist, National Center for Supercomputing Applications, University  
of Illinois at Urbana-Champaign, February 1997-August 1999  
Assistant Professor, Department of Accountancy, University of Illinois at Urbana-  
Champaign, August 1995-August 1999  
Assistant Professor, Department of Accounting, University of Iowa, September 1985-July  
1994  
Lecturer, University of Wisconsin-Madison, 1984-1985

Teaching Assistant, University of Wisconsin-Madison, 1978-1983

#### ACADEMIC HONORS:

Outstanding Accounting Educator Award, American Accounting Association, 2019  
 Lifetime Service Award, Financial Accounting and Reporting Section of the American Accounting Association, 2016  
 Distinguished Accounting Alumnus Award, Department of Accounting and Information Systems, University of Wisconsin-Madison, 2008  
 Alumnus of the Year, Department of Accounting & Taxation, University of Wisconsin-Milwaukee, 2006  
 Committee on Institutional Cooperation/ Academic Leadership Program Fellow, Michigan State University, 2005-06  
 Best Paper Award, KPMG/JAAF Conference, 2002  
 Outstanding Instructor Award, Executive MBA Program, University of Illinois at Urbana-Champaign, 2000  
 Outstanding Instructor Award, Executive MBA Program, University of Illinois at Urbana-Champaign, 1999  
 St. Louis Accountancy Committee Excellence in Teaching Award, Department of Accountancy, University of Illinois at Urbana-Champaign, 1998  
 Outstanding Instructor Award, Executive MBA Program, University of Illinois at Urbana-Champaign, 1997  
 Finalist for University of Iowa Excellence in Instruction Award, 1989 and 1991  
 Gilbert P. Maynard Excellence in Accounting Instruction Award, University of Iowa, 1986  
 Delta Sigma Pi College of Business Outstanding Instruction Award, University of Iowa, 1986  
 University of Wisconsin-Madison Graduate School Fellowship, 1984  
 Excellence in Teaching Award, University of Wisconsin-Madison, 1983  
 Deloitte, Haskins & Sells Doctoral Fellow, 1982-84  
 Passed Ph.D. Comprehensive Examination with Distinction, 1982  
 Excellence in Teaching Award, University of Wisconsin-Madison, 1981  
 Excellence in Teaching Award, University of Wisconsin-Madison, 1980  
 University of Wisconsin-Milwaukee Alumni Association Scholarship, 1978  
 Alpha Kappa Psi Senior Student Gold Medal, 1978  
 Arthur Andersen and Company Scholarship, 1977-78  
 Beta Gamma Sigma, Phi Kappa Phi, Phi Eta Sigma

#### PUBLICATIONS:

##### Publications in Refereed Journals/Books

Linsmeier, T. and E. Wheeler, "The Debate over Subsequent Accounting for Goodwill", *Accounting Horizons*, Vol. 35 No. 2, 2021, pp. 107-128.

Linsmeier, T., "Discussion of Moving the Conceptual Framework Forward: Accounting for Uncertainty", *Contemporary Accounting Research*, Vol. 37 No. 1, 2020, pp. 346-353.

Linsmeier, T. "A Revised Model for Presentation in the Statement(s) of Financial Performance: Implications for the Measurement Chapter of the Conceptual Framework", *Accounting Horizons*, Vol. 30, 2016, pp.485-498.

E. Blankespoor, E., K. Petroni, T. Linsmeier, and C. Shakespeare, "Fair Value Accounting for Financial Instruments: Does it improve the association between Bank Leverage and Credit Risk?", *The Accounting Review* Vol. 88, 2013, pp.1143-1177.

Linsmeier, T. "A Standard Setter's Framework for Selecting between Fair Value and Historical Cost Measurement Attributes: A Basis for Discussion of "Does fair value accounting for nonfinancial assets pass the market test?", *Review of Accounting Studies*" Vol. 18, 2013, pp. 776-782.

Leisenring, J., T. Linsmeier, K. Schipper, and E. Trott, "Business-model (Intent)-based Accounting", *Accounting and Business Research*, Vol. 42, 2012. pp. 329-344.

Linsmeier, T., "Financial Reporting and Financial Crises: The Case for Measuring Financial Instruments at Fair Value in the Financial Statements", *Accounting Horizons*, Vol. 25, 2011, pp. 409-417.

Chambers, D., T. Linsmeier, C. Shakespeare, and T. Sougiannis, "An Evaluation of SFAS No. 130 Comprehensive Income Disclosures", *Review of Accounting Studies*, Vol. 12, 2007, pp. 557-593.

Linsmeier, T. and T. Carroll, "The Effects of Accounting Regulation on Tax Credit Utilization Propensity", *Research in Accounting Regulation*, Vol. 17, 2004, pp.39-65.

Carroll, T., T. Linsmeier and K. Petroni, "Fair Value vs. Historical Cost Accounting: Evidence from Closed-End Mutual Funds", *Journal of Accounting, Auditing and Finance*, Winter 2003, pp. 1-23. [Received the "Best Paper" award at the 2002 JAAF-KPMG Peat Marwick Conference, "The Economics of Financial Statements: Conservatism and Earnings Quality" held at New York University on January 17-18, 2002.]

Linsmeier, T., D. Thornton, M. Venkatachalam and M. Welker, "The Effect of Mandated Market Risk Disclosures on Trading Volume Sensitivity to Interest Rate, Exchange Rate, and Commodity Price Movements", *The Accounting Review*, April 2002, pp. 343-377.

Dietrich, R., S. Kachelmeier, D. Kleinmuntz, and T. Linsmeier, "Market Efficiency, Bounded Rationality, and Supplemental Business Reporting Disclosures," *Journal of Accounting Research*, September 2001, pp. 243-268.

Linsmeier, T. and N. Pearson, "Value at Risk," *Financial Analysts Journal*, March/April 2000, pp. 47-67. [A previous version has received more than 15,000 downloads at [LogEcToplisting](#), making this working paper the #4 downloaded item at this site since its' existence.]

Elmy, F., L. LeGuyader, and T. Linsmeier, "Review of Initial Filings under SEC Market Risk Disclosure Rules," *Journal of Corporate Accounting and Finance*, Summer 1998, pp. 33-45.

Linsmeier, T. and N. Pearson, "Quantitative Disclosures of Market Risk in the SEC Release," *Accounting Horizons*, March 1997, pp. 107-135.

Linsmeier, T., "The Securities and Exchange Commission: Research, Teaching and Career Opportunities," *Accounting Horizons*, September 1996, pp. 130-136.

Balakrishnan, R., T. Linsmeier and M. Venkatachalam, "Financial Benefits from JIT Adoption: Effects of Customer Concentration and Cost Structure," *The Accounting Review*, April 1996, pp. 183-205. [Received "Citation for Excellence," ANBAR Electronic Services.]

Linsmeier, T., G. Lobo and G. Kanaan, "Dispersion in Industry Price Changes and the Relative Association Between Alternative Income Measures and Security Returns," *Journal of Accounting, Auditing and Finance*, Spring 1995, pp. 365-382.

Linsmeier, T. and G. Lobo, "Cross-Sectional Differences in the Association Between Alternate Income Measures and Market Returns: The Case of Rate Regulated vs. Unregulated Firms," in Asset Valuation, Stephen A. Butler, editor, The Center for Economic and Management Research, University of Oklahoma, 1994.

Warfield, T. and T. Linsmeier, "Tax Planning, Earnings Management and the Differential Information Content of Bank Earnings Components," *The Accounting Review*, July 1992, pp. 546-562.

Wasley, C. and T. Linsmeier, "A Further Examination of the Economic Consequences of SFAS No. 2," *Journal of Accounting Research*, Spring 1992, pp. 156-164.

Linsmeier, T., R. Nair and J. Weygandt, "U.K. Tax Legislation and the Switch to the Liability Method for Income Taxes," *Journal of Business, Finance and Accounting*, Autumn 1988, pp. 335-351.

Biggs, S., J. Bedard, B. Gaber and T. Linsmeier, "The Effect of Task Size and Similarity on the Decision Behavior of Bank Loan Officers," *Management Science*, August 1985, pp. 970-987.

#### Publications in Federal Register: U.S. Securities Law Reports

Principal author with S. Swad, "Disclosure of Accounting Policies for Derivative Financial Instruments and Derivative Commodity Instruments and Disclosure of Quantitative and Qualitative Information About Market Risk Inherent in Derivative Financial Instruments, Other Financial Instruments and Derivative Commodity Instruments," Release Nos. 33-7386, 34-38223; IC-22487; FR-48; International Series No. 1047, January 28, 1997.

Principal author with S. Swad, "Proposed Amendments to Require Disclosure of Accounting Policies for Derivative Financial Instruments and Derivative Commodity Instruments and Disclosure of Qualitative and Quantitative Information About Market Risk Inherent in Derivative Financial Instruments, Other Financial Instruments, and Derivative Commodity Instruments," Securities Act Release No. 7250, Securities Exchange Act Release No. 33643, December 28, 1995; 61 FR 578, January 8, 1996.

#### Committee Commentaries on Financial Reporting Standards: Where I was Principal Author

Linsmeier, T., et al.\*, "Criteria for Assessing the Quality of An Accounting Standard," *Accounting Horizons*, June 1998, pp. 161-162.

Linsmeier, T., et al.\*, "Response to Discussion Paper Issued by the IASC/CICA Steering Committee on Financial Instruments--Accounting for Financial Assets and Financial

Liabilities," *Accounting Horizons*, March 1998, pp. 90-97. (K. Petroni principal co-author)

Linsmeier, T., et al. \*\*, "Response to FASB Exposure Draft: Proposed Statement of Financial Accounting Standards-- Accounting for Derivatives and Similar Financial Instruments and for Hedging Activities," *Accounting Horizons*, March 1997 pp. 157-163.

\*1997-98 AAA Financial Accounting Standards Committee: T. Linsmeier (Chair); J. Boatsman; R. Herz; R. Jennings; G. Jonas; M. Lang; K. Petroni; D. Shores; J. Wahlen.  
 \*\*1996-97 AAA Financial Accounting Standards Committee: T. Linsmeier (Chair); J. Gribble; R. Jennings; M. Lang; S. Penman; K. Petroni; D. Shores; J. Smith; T. Warfield

#### Committee Commentaries on Financial Reporting Standards: Other

Linsmeier, T., et al.\*, "Response to FASB Exposure Draft: Proposed Statement of Financial Accounting Concepts--Using Cash Flow Information in Accounting Measurements," *Accounting Horizons*, September 1998, pp. 304-311. (R. Jennings, principal author)

Linsmeier, T., et al.\*, "Response to IASC Exposure Draft--Intangible Assets," *Accounting Horizons*, September 1998, pp. 312-316. (J. Boatsman, principal author)

Linsmeier, T., et al.\*, "Response to IASC Exposure Draft--Provisions, Contingent Liabilities and Contingent Assets," *Accounting Horizons*, June 1998, pp. 192-200. (J. Wahlen, principal author)

Linsmeier, T., et al.\*, "Response to FASB Exposure Draft: Proposed Statement of Financial Accounting Standards--Employers Disclosures about Pensions and Other Postretirement Benefits," *Accounting Horizons*, June 1998, pp. 201-207. (M. Lang, principal author)

Linsmeier, T., et al.\*, "Response to FASB Special Report--Issues Associated with the FASB Project on Business Combinations," *Accounting Horizons*, March 1998, pp. 87-89. (J. Boatsman, principal author)

Linsmeier, T., et al.\*\*, "An Issues Paper on Comprehensive Income," *Accounting Horizons*, June 1997, pp. 120-126. (S. Penman, principal author)

Linsmeier, T., et al.\*\*, "Response to FASB Exposure Draft: Proposed Statement of Financial Accounting Standards-- Reporting Comprehensive Income," *Accounting Horizons*, June 1997, pp.117-119. (T. Warfield, principal author)

Linsmeier, T., et al. \*\*, "Response to FASB Invitation to Comment --Recommendations of the AICPA Special Committee on Financial Reporting and the Association for Investment Management and Research," *Accounting Horizons*, March 1997, pp. 139-156. (M. Lang and T. Warfield, principal authors)

Warfield, T., et al.\*\*\*, "Response to FASB Exposure Draft: Proposed Statement of Financial Accounting Standards-- Accounting for Certain Liabilities Related to Closure or Removal of Long-lived Assets," *Accounting Horizons*, December 1996, pp. 137-141. (D. Shores, principal author)

- Warfield, T., et al.\*\*\*, "Response to FASB Exposure Draft: Proposed Statement of Financial Accounting Standards-- Consolidated Financial Statements: Policy and Procedures," *Accounting Horizons*, September 1996, pp. 182-185. (M. Lang, principal author)
- Warfield, T., et al.\*\*\*, "Response to FASB Exposure Draft: Proposed Statement of Financial Accounting Standards-- Accounting for Transfers and Servicing of Financial Assets and Extinguishment of Liabilities," *Accounting Horizons*, September 1996, pp. 178-181. (T. Warfield, principal author)
- \* 1997-98 AAA Financial Accounting Standards Committee: T. Linsmeier (Chair); J. Boatsman; R. Herz; R. Jennings; G. Jonas; M. Lang; K. Petroni; D. Shores; J. Wahlen.
- \*\* 1996-97 AAA Financial Accounting Standards Committee: T. Linsmeier (Chair); J. Gribble; R. Jennings; M. Lang; S. Penman; K. Petroni; D. Shores; J. Smith; T. Warfield.
- \*\*\* 1995-96 AAA Financial Accounting Standards Committee: T. Warfield (Chair); J. Gribble; M. Lang; C. Lee; T. Linsmeier; S. Penman; D. Shores; R. Stephens; J. Smith

#### Chapters in Non-Refereed Books/ CD-Rom

Wallace J. and T. Linsmeier, "Implementing FAS 133 Workshop CD-Rom", Treasury Management International: London 2000.

Linsmeier, T. and N. Pearson, "Risk Management Disclosures," Chapter 10 in Treasury Risk Management, edited by Rob Jameson, Risk Publications: London 1997.

Herz, R., T. Linsmeier and R. Bhave, "Regulatory Issues: Accounting and Reporting for Instruments Subject to Global Currency Risk," Chapter 17 in FX: Managing Global Currency Risk: The Definitive Handbook for Corporations and Financial Institutions, edited by Gary Klopfenstein, Glenlake Publishing: Chicago 1997.

Linsmeier, T. and N. Pearson, "Risk Measurement," Chapter 13 in FX: Managing Global Currency Risk: The Definitive Handbook for Corporations and Financial Institutions, edited by Gary Klopfenstein, Glenlake Publishing: Chicago 1997.

Linsmeier, T., "Tonka Corporation - Hasbro, Inc.," Case in Corporate Financial Reporting: Text and Cases by Brownlee, Ferris and Haskins, Irwin: 1994 and 1997. [Reprinted in Financial Accounting and Corporate Reporting: A Casebook by K. Ferris, Irwin: 1995.]

Linsmeier, T., "Harnischfeger Corp.," Case in Corporate Financial Reporting: Text and Cases by Brownlee, Ferris and Haskins, Irwin: 1994 and 1997.

#### Congressional Hearings

"FASB Derivative Accounting Standards", Oral and Written Testimony before the Subcommittee on Commerce, Trade and Consumer Protection, United States House of Representatives, July 22, 2003.

"Are Current Financial Accounting Standards Protecting Investors? Ten Lessons I Learned From Enron", Oral and Written Testimony before the Subcommittee on Commerce, Trade and Consumer Protection, United States House of Representatives, February 14, 2002.

Prepared Written Testimony on Market Risk Disclosure Rules of the U.S. Securities and Exchange Commission, Presented by Commissioner Wallman Before The Subcommittee on Securities Committee on Banking, Housing, and Urban Affairs, United States Senate, March 4, 1997.

Published Translation of Conference Proceedings

(In Taiwanese) Linsmeier, T., "Contemporary Auditing Problems: Derivatives," *Quarterly Journal of Government Auditing*, April 1998.

WORKING PAPERS:

King, Z., T. Linsmeier and D. Wangerin, "Differences in the Valuation Relevance of Identifiable Intangible Assets".

Linsmeier, T., C. Partridge, and C. Shakespeare, " Investors' Assessment of the Dilution and Solvency Effects of Hybrid Instruments".

Linsmeier, T., D. Wangerin and E. Wheeler, "The Underlying Economic Components of Goodwill".

Gee, K., T. Linsmeier and C. Partridge, "Non-GAAP EPS Denominator Choices".

M. Liang and T. Linsmeier, "Are Capital Expenditures Operating or Investing Activities or Both?".

COMPETITIVE RESEARCH GRANTS AND CONTRACTS:

PricewaterhouseCoopers Foundation Grant (\$66,589), "An Experimental Investigation of Market Risk Disclosures," 1998-1999 (with R. Dietrich, S. Kachelmeier and D. Kleinmuntz).

PricewaterhouseCoopers Foundation Grant (\$78,519), "An Experimental Laboratory for Financial Accounting Standards," 1996-1997 (with R. Dietrich, S. Kachelmeier and D. Kleinmuntz).

Old Gold Summer Fellowship (\$1,500), University of Iowa, 1991.

College of Business Administration Summer Research Grant, University of Iowa (\$5,000), 1990.

College of Business Administration Summer Research Grant, University of Iowa (\$4,500), 1989

College of Business Administration Summer Research Grant, University of Iowa (\$5,000), 1988.

National Center for Automated Information Retrieval Competitive Research Grant (\$16,800), 1987-1988.

Old Gold Summer Fellowship (\$1,000), University of Iowa, 1987.

Old Gold Summer Fellowship (\$1,000), University of Iowa, 1986.

## EDITORIAL SERVICE:

Editorial Boards

Advisory Editor, SSRN Journal in Behavioral & Experimental Accounting, December 2004-present  
 Member, *Journal of Derivatives Accounting*, September 2004-2006.  
 Member, *Accounting Horizons*, 1997-2006.  
 Member, *International Journal of Accounting*, 1997-2000.  
 Member, *The Accounting Review*, 1996-1997.  
 Member, *The Accounting Review*, 1992-1995.  
 Member, *The Accounting Review*, 1988-1990.

Ad Hoc Referee

ABO Research Conference  
*Accounting Horizons*  
*The Accounting Review*  
*Contemporary Accounting Research*  
*International Journal of Accounting*  
*Issues in Accounting Education*  
*Journal of Accounting, Auditing and Finance*  
*Journal of Accounting and Public Policy*  
*Journal of Accounting Research*  
*Journal of Operations Management*  
*Management Science*  
*Review of Accounting Studies*  
 National Meetings of American Accounting Association  
 Midwest Regional Meetings of American Accounting Association

## DOCTORAL DISSERTATION COMMITTEES:

| <u>Name</u>                             | <u>Department</u>    | <u>Year</u> | <u>Chair</u> | <u>Member</u> |
|---|----------------------|-------------|--------------|---------------|
| <b>University of Wisconsin-Madison:</b> |                      |             |              |               |
| Clay Partridge                          | Acctg & Info Systems | 2020        | Yes          |               |
| Erika Wheeler                           | Acctg & Info Systems | 2020        | Yes          |               |
| Ben Osswald                             | Acctg & Info Systems | 2020        |              | Yes           |
| Zach King                               | Acctg & Info Systems | 2021        | Yes          |               |
| Mayer Liang                             | Acctg & Info Systems | 2021        | Yes          |               |
| Mary Vernon                             | Acctg & Info Systems | 2021        |              | Yes           |
| <b>At Michigan State University:</b>    |                      |             |              |               |
| Han Yi                                  | Acctg & Info Systems | 2006        | Yes          |               |
| Chang Song                              | Acctg & Info Systems | 2004        | Yes          |               |
| <b>At University of Illinois:</b>       |                      |             |              |               |
| Catherine Shakespeare                   | Accountancy          | 2002        |              | Yes           |
| Vernon Richardson                       | Accountancy          | 1997        |              | Yes           |



**At University of Iowa:**

|                  |            |      |     |     |
|------------------|------------|------|-----|-----|
| Charlie Sparks   | Accounting | 1995 |     | Yes |
| Terry Warfield   | Accounting | 1989 | Yes |     |
| Russell Lundholm | Accounting | 1987 |     | Yes |
| Charlie Wasley   | Accounting | 1987 |     | Yes |
| S. P. Kothari    | Accounting | 1986 |     | Yes |
| Judy Rayburn     | Accounting | 1985 |     | Yes |

**TENURE/PROMOTION REVIEW ACTIVITIES**

Promotion Review, Indiana University, August 2020  
 Tenure and Promotion Review, Simmons University, August 2020  
 Tenure and Promotion Review, University of Georgia, August 2018  
 Tenure and Promotion Review, Michigan State University, November 2017  
 Tenure and Promotion Review, University of Arizona, November 2016  
 Tenure and Promotion Review, Harvard University, September 2015  
 Promotion Review, Indiana University, August 2015  
 Promotion Review, Indiana University, August 2009  
 Promotion Review, University of Tennessee, November 2005  
 Tenure and Promotion Review, University of Wisconsin-Madison, November 2004  
 Tenure and Promotion Review, University of Wisconsin-Milwaukee, August 2004

**INVITED ACADEMIC WORKSHOP AND CONFERENCE PRESENTATIONS:**

PCOB Workshop on Valuation and Accounting for Intangibles Assets, December 2020  
 University of Wisconsin-Milwaukee, January 2020  
 Michigan State University, March 2019  
 Brazilian Accounting Association Conference, June 2018  
 Queens University, March 2018  
 Michigan State University, January 2018  
 Financial Reporting Issues Conference, January 2017  
 Contemporary Accounting Research Conference, October 2016  
 FASB Academic Resource Group, November 2016  
 Canisius College, October 2016  
 National Meetings of American Accounting Association, (CPE and numerous other sessions), annually from August 2006 – August 2016.  
 Seventh Conference on Accounting and Regulation, Siena, Italy, July 2016  
 University of Kansas, May 2016  
 University of Georgia, October 2015  
 Indiana University, October 2015  
 University of Wisconsin-Madison, September 2015  
 University of Notre Dame, September 2015  
 Singapore Management University, January 2015  
 National Taiwan University, January 2015  
 Michigan State University, Annually from 2006-2015  
 University of Wisconsin-Madison, Ten times from 2006-2015  
 Mid-year Meeting of Financial Accounting and Reporting Section of American Accounting Association, Annually from January 2007 – January 2014.  
 Saxe Distinguished Lectureship, Baruch College, November 2012

Review of Accounting Studies Conference, November 2012  
 University of Central Florida, October 2012  
 Office of the Comptroller of the Currency, October 2012  
 Institute of Chartered Accountants of England and Wales, Better Financial Markets  
 Conference, December 2011  
 Yale University, July 2011  
 CEASA-CARE Conference, Columbia Business School, April 2011  
 Second Conference on Accounting and Regulation, Siena, Italy, September 2010  
 International Monetary Fund, December 2009  
 Duke University, October 2008.  
 KPMG-Journal of Accounting Auditing and Finance Conference, September 2008  
 Boston Area Research Colloquium, October 2007  
 University at Buffalo, February 2007.  
 University of Wisconsin-Milwaukee, November 2006.  
 Michigan Accountancy Foundation's Educators Symposium, November 2006.  
 New York University, International Accounting Convergence and Capital Markets  
 Conference, October 2006.  
 Duke University, April 2006  
 Accounting Program Leaders Group Federation of Schools of Accountancy Conference,  
 San Antonio, February 2006.  
 National Meetings of American Accounting Association, (two presentations), August 2005  
 Deloitte/Federation of Schools of Accountancy Faculty Consortium, Chicago, May 2005  
 Accounting Program Leaders Group Federation of Schools of Accountancy Conference,  
 Scottsdale, February 2005.  
 Oklahoma State University, October 2004  
 National Meetings of American Accounting Association, (CPE session), August 2004  
 Ohio State University, November 2003  
 National Meetings of American Accounting Association, (CPE session), August 2003  
 Canadian Academic Accounting Association (plenary speech), May 2003  
 Deloitte & Touche/ Federation of Schools of Accountancy Faculty Consortium, May 2003  
 Bear Markets Conference, University of Illinois: Urbana-Champaign, December 2002  
 Case Western Reserve University, December 2002  
 National Meetings of American Accounting Association, (CPE session), August 2002  
 Midwest Regional Meetings of American Accounting Association, (two presentations),  
 April 2002  
 JAAF-KPMG Peat Marwick Conference, "The Economics of Financial Statements:  
 Conservatism and Earnings Quality," New York University, January 2002.  
 National Meetings of American Accounting Association, (CPE session), August 2001  
 Joint Symposium of the 11th Financial Economics and Accounting Conference and the  
 7th Mitsui Life Symposium on Global Financial Markets, University of Michigan,  
 November 2000  
 National Meetings of American Accounting Association, (two presentations and a CPE  
 session), August 2000  
 Midwest Regional Meetings of American Accounting Association, April 2000  
 Arizona State University, December 1999  
 National Meetings of American Accounting Association (CPE session), August 1999  
 Queen's University, June 1999  
 Michigan State University, April 1999  
 Midwest Regional Meetings of American Accounting Association (two presentations),  
 April 1999  
 MBA and Executive MBA Alumni Review Conference, University of Illinois, January 1999  
 National Meetings of INFORMS, October 1998.

University of Washington, October 1998  
Joint IAAER/CIERA Conference on Global Advances in International Accounting  
Research (plenary speech), October 1998.  
National Meetings of American Accounting Association, (two presentations and a CPE  
session), August 1998.  
Chicago Risk Management Conference, May 1998.  
AAA/FASB Financial Reporting Issues Conference, December 1997.  
Eighth Accounting Theory and Practice Conference and The International Auditing  
Symposium, November 1997.  
University of Tennessee, November 1997.  
University of Alabama, September 1997.  
National Meetings of the American Accounting Association, August 1997.  
Queen's School of Business Symposium on Accounting for Derivatives and Other  
Financial Instruments (Keynote speech), June 1997.  
Midwest Regional Meetings of American Accounting Association, April 1997.  
University of Wisconsin-Madison, February 1997.  
AAA/FASB Financial Reporting Issues Conference, December 1996.  
Indiana University, November 1996.  
Ohio State University, October 1996.  
University of Wisconsin-Madison Accounting Doctoral Alumni Conference, August 1996.  
Conference in Honor of Fischer Black, Corporate Risk Management: Theory and Practice  
(Keynote speech), UCLA, March 1996.  
National Meetings of American Accounting Association (one presentation and a CPE  
session), August 1995  
Boston Accounting Research Colloquium, May 1995.  
University of Wisconsin-Madison, May 1995.  
Oklahoma State University, April 1995.  
University of Georgia, January 1995.  
University of Illinois, December 1994  
Conference on Asset Valuation, University of Oklahoma, October 1994.  
University of North Carolina, September 1994.  
International Symposium on Forecasting, June 1994.  
Management Accounting Research Conference, April 1994.  
National Meetings of American Accounting Association, August 1993.  
Syracuse University, May 1993.  
University of Wisconsin-Milwaukee, December 1992.  
National Meetings of American Accounting Association, August 1992.  
Midwest Regional Meetings of the American Accounting Association, April 1990.  
Purdue University, December 1989.  
University of Iowa, July 1989.  
International Symposium on Forecasting, June 1989.  
Washington State University, April 1989.  
Midwest Regional Meetings of the American Accounting Association, April 1989.  
National Meetings of Canadian Academic Accounting Association, June 1988.  
University of Wisconsin-Madison, February 1988.  
Florida State University, October 1987.  
Michigan State University, May 1987.  
Midwest Regional Meetings of the American Accounting Association, April 1987.  
Oklahoma State University, November 1985.  
University of Iowa, March 1984.  
Wharton School of Business, March 1984.  
University of Minnesota, March 1984.

University of Michigan, February 1984.  
 Joint National Meeting on ORSA/TIMS, April 1982.  
 Midwest Regional Meetings of the American Accounting Association, April 1981.  
 Northwest Regional Meetings of the American Accounting Association, April 1981.

#### SESSION CHAIR AND CONFERENCE ORGANIZER:

Plenary Session Moderator, "Expanding Use of Fair Values: An Evaluation", 4th Midyear Meeting of Financial Accounting and Reporting Section, American Accounting Association, January 2006.  
 Conference Organizer, 1<sup>st</sup> Midyear meeting of Financial Accounting and Reporting Section, American Accounting Association, January 2003.  
 Moderator and Session Chair, "Panel on Enron: Causes and Consequences", National Meetings of American Accounting Association, August 2002.  
 Moderator, Stock Options Research session, National Meetings of American Accounting Association, August 2001.  
 Moderator and Session Chair, "Recent National and International Developments in Implementing FAS 133 and IAS 39 and Associated Research Opportunities", National Meetings of American Accounting Association, August 2000.  
 Moderator and Session Chair, "Panel on International Accounting Standards," International Accounting Conference, University of Illinois, April 1999.  
 Conference Organizer, Roedger's Seminar Series, sponsored by University of Illinois Department of Accountancy, June 1996.  
 Conference Organizer, "Commodity and Financial Risk Management: Uses and Financial Reporting of Derivatives and the New SEC Release," sponsored by Financial Executives Institute and University of Illinois, April 1996.

#### MEDIA

[During my term as member of the FASB (July 2006-June 2016), I was quoted or provided background information for innumerable articles in the business press. The following is a listing of media mentions in articles in the business press before and after I became a member of the FASB.]

*Wall Street Journal* (July 21, 2020, March 3, 2020, December 17, 2004, September 28, 2004, September 27, 2004, July 22, 2003, June 20, 2003, April 2, 2003, March 27, 2003, January 15, 2003, December 4, 2001, June 1, 2001, April 9, 2001, and September 21, 2000).

*Bloomberg Financial Accounting News* (July 22, 2019).

*Bloomberg BNA* (February 27, 2018, March 14, 2017, and January 9, 2017).

*The New Yorker* (January 8, 2007).

*BNA Securities Regulation and Law Report* (April 22, 2006).

*Accounting Policy and Practice Report* (February 2006).

*Compliance Week* (February 7, 2006).

*Financial Times* (September 29, 2004).

*TheStreet.Com* (November 20, 2003).

*New York Times* (October 30, 2003).

*BNA Daily Tax Report* (July 23, 2003).

*Business Week* (July 7, 2003).

*Strategic Finance* (January 2003).

*Shareholder Value* (January 2003 and Sept./Oct. 2002).

*The Washington Post* (December 17, 2004 and August 23, 2002).

*The Macomb Daily* (August 13, 2002).  
*E-Risk* (February 8, 2001).  
*Dow Jones Newswire/Wall Street Journal Online* (June 27, 2003 and February 8, 2001).  
*International Treasurer* (July 1, 2002 and November 1998).  
*Treasury and Risk Management* (March/April 1997 and March/April 1996).  
*Risk* (January 1996 and September 1995).  
*Global Finance* (August 1995).

#### SERVICE: NON-UNIVERSITY

##### American Accounting Association

Member, Research Committee, August 2020 - present  
 Chairperson, 2006 AAA/FASB Financial Reporting Issues Conference Planning Committee, June 2005-December 2006.  
 Academic Member, Board of Governors, Accounting Programs Leadership Group, American Accounting Association, August 2005-June 2006.  
 Member, 2005 AAA/FASB Financial Reporting Issues Conference Planning Committee, August 2004-December 2005.  
 Member, APLG/FSA Conference Planning Committee, 2004-2005.  
 Member, COSO Review Team, 2002-2003  
 Member, 2002 AAA/FASB Financial Reporting Issues Conference Planning Committee, August 2001-2002.  
 President, Financial Accounting and Reporting Section, American Accounting Association, August 2001-August 2002.  
 Financial Accounting and Reporting Section Representative, American Accounting Association National Council, 1999-2000 and 2001-2002.  
 Member, Academic Fellow Nominating Subcommittee of SEC Liaison Committee of American Accounting Association, October 1995-2002.  
 Chair, Doctoral Fellowships Committee, American Accounting Association, August 2000-2001.  
 Member, Steering Committee of Financial Accounting and Reporting Section of American Accounting Association, August 1999-July 2000.  
 Member, Ad Hoc Planning Committee, Financial Accounting and Reporting Section of American Accounting Association, March 1999-August 1999.  
 AAA Faculty Development Liaison, Midwest Region of American Accounting Association, April 1998-April 1999.  
 Member, Steering Committee of Midwest Region of American Accounting Association, April 1996-April 1999.  
 Chair, Financial Accounting Standards Committee of American Accounting Association, August 1996-July 1998.  
 Member, "Best Paper" Committee of Financial Reporting Section of American Accounting Association, 1996-1997.  
 Member, Special Planning Committee of Midwest Region of American Accounting Association, August 1996-1997.  
 Member, Financial Accounting Standards Committee of American Accounting Association, August 1995-July 1996.  
 Author, "Proposal Requesting AAA Support for the Academic Fellowship Program of the Office of the Chief Accountant, U.S. Securities and Exchange Commission," July 1995.

Federation of Schools of Accountancy

Academic Member, Board of Directors, Federation of Schools of Accountancy, February 2006-June 2006.

Other

Member, Academic Advisory Board, Hawaii Accounting Research Doctoral Institute (HARDI), 2020 –present.

Professional

**Expert Testimony in Court Cases:**

Global Brokerage, Inc. F/k/a FXCM, Inc. Securities Litigation, Remote Video Deposition, June 2021.

Accounting and Financial Reporting Matters, ASA Investorings Partnership, AlliedSignal, Inc., Tax Matters Partner, Docket No. 27320-96, April 1998

**Consulting:**

King and Spaulding LLP, Consult on Consolidation Policy and Related Party transactions Issues, January 2021 – present.

Cravath, Swaine & Moore, LLP, Consult on Derivatives Valuation Issue, January 2018-September 2018.

Beck, Chaet, Bamberger & Polsky, S.C., Consult on Consult on Insurance Receivable Measurement Issue, February 2017

Munger, Tolles & Olson LLP and Gibson, Dunn & Crutcher LLP, Consult on Debt Classification Issue, December 2016-January 2017

Ernst and Young LLP and Morrison & Foerster LLP, Consult on Segment Disclosure Issue, October 2016- March 2017

Quinn, Emmanuel, Urquhart, Oliver & Hedges LLP, Consult on Energy Contract Accounting Matters for One Client, April 2005-June 2006.

Wade, Cummins, Smith and Chelsey LLP, Consult on Derivative Accounting Issues for Two Clients, September 2004-June 2006.

Fried, Frank, Harris, Shriver & Jacobson LLP, Consult on Derivative Accounting Issues for One Client, May 2004-August 2004.

Internal Revenue Service, Consult on Derivative Accounting Matters Related to an IRS Investigation, December 2003-March 2004.

Fulbright & Jaworski, LLP, Consult on Derivative Accounting Issues for Two Clients, October 2003-June 2004.

Kelley, Drye and Warren LLP, Consult on Energy Contract Accounting Matters for One Client, June-August 2002.

Dickie Group, Facilitate Securities Lawyers Understanding of SFAS 133, September 2000-May 2003.

Morgan Stanley Inc., Facilitate Analysts and Dealers Understanding of Derivatives and Risk Management Reporting Required by FASB and SEC, November 1999 - March 2001

Greenwich Treasury Advisors, Facilitate Implementation of SFAS 133 by Fortune 100 Companies, October 1998 - August 2000.

Managed Funds Association, Facilitate Commodity Pools' Compliance with SEC Market Risk Disclosure Requirements and Advise on Associations' Comment Letter on Proposed CFTC Rulemaking on Reporting Hedge Funds' Risks, December 1998-June 2000

First National Bank of Chicago, Prepare Response to SEC Exposure Draft, April 1984.

**Financial Accounting Standards Board (FASB) and Other Standard-Setting-Related Activities:**

Chair, Performance Review Committee of Accounting Standards Oversight Council, CPA Canada, April 2019-present

Member, Ad Hoc Executive Committee of Accounting Standards Oversight Council, CPA Canada, April 2019-present

Member, Accounting Standards Oversight Council, CPA Canada, October 2016-present

Member, Academic Resource Group, FASB, July 2016- present

Member, Financial Accounting Standards Board, July 2006-July 2016

Member, FASB Financial Reporting Issues Conference Planning Committee, 2006-2017.

Member, Financial Accounting Standards Advisory Council, January 2006-June 2006.

Member of Industry Working Group, FASB Business Reporting Research Project, September 1998-June 2000. [Work published in Improving Business Reporting: Insights into Enhancing Voluntary Disclosure, Norwalk, CT: FASB (2001)]

Oral Testimony on Proposed Standards on "Accounting for Derivatives and Similar Financial Instruments and for Hedging Activities" and "Reporting Comprehensive Income," FASB, Norwalk, Connecticut, November 20, 1996.

Roundtable Participant, "Quantitative Measures of Market Risk," FASB, Norwalk, Connecticut, June 29, 1995.

**Speeches to Practitioner Community (Before and After FASB):**

[During my term as member of the FASB (July 2006 – June 2016), I made over 100 speeches to the practitioner community. The following is a listing of such speeches before and after I became a member of FASB.]

"Future of Financial Accounting: Performance Reporting and Measurement," Professional Accounting Centre Conference, University of Toronto, September 15, 2017

"Future of FASB Standard Setting," Financial Executives International Madison Chapter, March 13, 2017

"Future of Standard Setting," PwC In Practice Session, Milwaukee, WI, December 6, 2016.

"Overview of Research Findings on Segment Reporting Under the SFAS 131 Management Approach," FASB, Norwalk, CT, November 3, 2016.

"FASB Update," State of Wisconsin Investment Board Research Task Force, Madison, WI, September 8, 2016.

"Accounting Framework: Foundation for Integrity of Financial Information," International Monetary Fund Symposium, November 6, 2006.

"Fair Values in Financial Reporting", 17<sup>th</sup> Annual Conference on Financial Reporting, San Francisco, CA, October 27, 2006.

"Accounting for Derivatives in Periodic Financial Reports", Cincinnati, OH, June 2006

"Accounting for Derivatives in Periodic Financial Reports", Wade, Cummins, Smith and Chelsey LLP, Cincinnati, OH, October 23, 2004

"Building a Framework for Effective Audit Committee Oversight", KPMG Audit Committee Institute Roundtable, Detroit, MI, May 15, 2003.

- "Accounting for Derivatives in Periodic Financial Reports", Moore & Van Allen LLP, Charlotte, NC, April 17, 2003.
- "Accounting for Derivatives in Periodic Financial Reports", Skadden, Arps, Slate, Meagher & Flom LLP, New York City, April 14, 2003.
- "Corporate Accountability Reforms: Challenges Facing Your Audit Committee", KPMG Audit Committee Institute Roundtable, Southfield, MI, November 19, 2002
- "Internal Auditing Issues in a Post-Enron World", Lansing Chapter of Institute of Internal Auditors, East Lansing, MI, September 17, 2002.
- "Ten Lessons Learned from Enron", Conference on Financial Reporting & Auditing for the Energy Industry, Monterey, CA, July 29, 2002.
- "A Focus on Current Issues Dominating the Audit Committee Agenda", KPMG Audit Committee Institute Roundtable, Troy, MI, May 16, 2002.
- "Introduction to Derivatives", Covington and Burling LLP, New York City, June 9, 2001.
- "Accounting for Derivatives in Financial Statements", Skadden, Arps, Slate, Meagher & Flom LLP, New York City, November 10, 2000.
- "Accounting for Derivatives in Financial Statements", Davis, Polk and Wardwell LLP, New York City, October 27, 2000.
- "Measuring and Reporting Market Risk, Morgan Stanley Inc., New York City, October 26, 2000.
- "Accounting for Derivatives in Financial Statements", Morgan Stanley Inc., New York City, October 19, 2000.
- "Accounting for Derivatives in Financial Statements", Davis, Polk and Wardwell LLP, New York City, September 19, 2000.
- "FX Hedging Under FAS 133", Morgan Stanley Inc., New York City, July 18, 2000
- "FAS 133: Basic Concepts", Morgan Stanley Inc., New York City, July 13, 2000
- "FAS 133: Basic Concepts", Morgan Stanley Inc., New York City, June 15, 2000
- "SEC Market Risk Disclosures", Morgan Stanley Inc., New York City, June 15, 2000
- "FAS 133: Basic Concepts", Morgan Stanley Inc., New York City, June 14, 2000
- "FAS 133: Basic Concepts", Implementing FAS 133 Workshop, Munich, April 11, 2000.
- "FAS 133: Compliance Issues", Implementing FAS 133 Workshop, Munich, April 11, 2000.
- "FAS 133: Basic Concepts", Implementing FAS 133 Workshop, Brussels, April 10, 2000.
- "FAS 133: Compliance Issues", Implementing FAS 133 Workshop, Brussels, April 10, 2000.
- "FAS 133: Basic Concepts", Implementing FAS 133 Workshop, Paris, April 7, 2000.
- "FAS 133: Compliance Issues", Implementing FAS 133 Workshop, Paris, April 7, 2000.
- "FAS 133: Basic Concepts", Implementing FAS 133 Workshop, London, April 4, 2000.
- "FAS 133: Compliance Issues", Implementing FAS 133 Workshop, London, April 4, 2000.
- "FAS 133: Basic Concepts", Morgan Stanley Inc., New York City, March 2, 2000
- "FAS 133: Effectiveness Testing," Conference on FAS 133 Implementation, New York City, June 22, 1999
- "FAS 133: Transition Issues," Conference on FAS 133 Implementation, New York City, June 22, 1999
- "FAS 133: Basic Concepts and Transition Issues," Workshop on Implementing FAS 133, New York City, March 4, 1999.
- "Derivatives Disclosure Requirements," Conference on Implementing FAS 133, New York City, October 29, 1998.
- "Regulatory Update on SEC Market Risk Disclosure Rule," Conference on Implementing Value at Risk, New York City, October 13, 1998.
- "New SEC Market Risk Disclosure Rules," Chicago Risk Management Conference, Chicago, May 6, 1998.



- "Understanding Market Risk and Meeting Regulatory Requirements," Conference on Applying Value at Risk to Corporate Finance, Orlando, January 29, 1998.
- "High Quality Accounting Standards," AAA/FASB Financial Reporting Issues Conference, Norwalk, CT, December 13, 1997.
- "New SEC Market Risk Disclosure Rules," Conference on Integrated Approaches to Risk Measurement in the Financial Services Industry, Atlanta, December 8, 1997.
- "Contemporary Auditing Problems: Derivatives," Eighth Accounting and Theory Conference and the International Auditing Symposium, Taipei, Taiwan, November 25, 1997.
- "Information Reporting with VAR," Conference on Adapting Value at Risk for Corporations, New York City, June 11, 1997.
- "Quantitative Market Risk Disclosures," Queen's School of Business Symposium on Accounting for Derivatives and Other Financial Instruments, Kingston, Ontario, Canada, June 6, 1997.
- "Information Reporting with VAR," Conference on Practical Implementation of Value at Risk to Quantify Risk, New York City, May 14, 1997.
- "Assessing the Latest Developments in the Regulatory Focus on Risk Management," 1997 Conference on Risk Management and Control, Scottsdale, AZ, February 12, 1997.
- "Information Reporting with VAR," Conference on Practical Implementation of Value at Risk to Quantify Risk, New York City, January 29, 1997.
- "Portrayal of Risk in Financial Statements," AAA/FASB Financial Reporting Issues Conference, Norwalk, CT, December 14, 1996.
- "Panel: Opportunities in Financial Engineering," Business Model Symposium, National Center for Supercomputing Applications, University of Illinois at Urbana-Champaign, April 30, 1996.
- "Commodity and Financial Risk Management: Uses and Financial Reporting of Derivatives and the New SEC Release," primary presenter at daylong conference sponsored by the Financial Executives Institute/University of Illinois, Chicago, April 12, 1996.
- "Quantitative Measures of Market Risk and the New SEC Release," National Offices of KPMG Peat Marwick, New York City, March 7, 1996.
- "Potential New SEC Disclosures," Financial Executives Institute Conference on Year-end FASB/SEC Reporting Issues and Derivatives Update for User Companies, Washington, D.C., December 14, 1995.
- "Potential New SEC Disclosures," Financial Executives Institute Conference on Year-end FASB/SEC Reporting Issues and Derivatives Update for User Companies, Chicago, December 11, 1995.
- "Potential New SEC Disclosures," Price Waterhouse Roundtable on Value at Risk, New York City, October 19, 1995.
- "Emerging Developments in Derivatives Disclosure: What is Coming? What is Needed?" Conference on De-Mystifying Financial Statement Derivatives Disclosure: What the Analyst Should Know, Boston University, October 5, 1995.
- "Reporting Value at Risk Measures of Market Risk," Continuing Education Program of Office of the Chief Accountant and the Division of Corporation Finance, United States Securities and Exchange Commission, August 8, 1995.
- "Financial Reporting: Value at Risk Measures of Market Risk," Conference on Value at Risk for Corporations, New York City, July 19, 1995.
- "Office of the Chief Accountants-- Current Projects-- Part II," 22nd Annual AICPA National Conference on Current SEC Developments, Washington, D.C., January 10, 1995.

## SERVICE: UNIVERSITY

Department**At University of Wisconsin-Madison:**

Chair, Professional Programs Committee, August 2018-present  
 Member, Faculty Review Committee, 2017 and 2019  
 Member, Enhanced Enrollment Group, Fall 2017  
 Member, Faculty Recruiting Committee, August 2016-May 2018  
 Member, Professional Programs Committee, August 2016-July 2018

**At Michigan State University:**

Chairperson, Department of Accounting and Information Systems, July 2002–June 2006.  
 [Raised more than \$5 Million during time as chairperson]  
 Chair, Accreditation Maintenance Committee, September 2004-March 2006.  
 Member, Communications Course Curriculum Committee, September 2004-December 2005  
 Faculty Adviser, Deloitte and Touche Case Competitions, 2000 -2003  
 Chair, Curriculum Review Committee, 2001-2002  
 Chair, Financial Reporting Professorship Recruiting Committee, 2001-2002  
 Member, Chairperson Search Committee, 2001-2002  
 Chair, ACC 201 Book Selection Committee, 2001  
 Member, ACC 300/301 Book Selection Committee, 2001  
 Coordinator, Department Research Workshop, 2000-2001  
 Member, Financial Reporting Professorship Recruiting Committee, 2000-2001  
 Member, Masters of Science in Accounting Admissions Committee, 2000-2001  
 Member, Instruction Committee, Strategic Planning Process, 2000  
 Member, Curriculum Development Committee, Masters of Science in Accounting and Business Processes, 1999  
 Member, Palmer Professorship Recruiting Committee, 1999

**At University of Illinois:**

Reviewer, Thirteenth Audit Symposium, 1998  
 Faculty Adviser, Deloitte and Touche Case Competitions, 1997-1998.  
 Project Discovery Teaching Mentor to Ph.D. Student, 1997.  
 Reviewer, Tax Symposium, 1997.  
 Member, Ph.D. Program Committee, 1995-1997.  
 Member, MAS Committee, 1995-1997.  
 Member, Executive Development Committee, 1995-1997.  
 Organizer, Roedger's Seminar, 1996.  
 Reviewer, Twelfth Audit Symposium, 1996.  
 Reviewer, International Seminar on Accounting, 1996.  
 Reviewer, Recruiting Files, 1996.

**At University of Iowa:**

Masters of Accounting and Ph.D. Oral Committees (over fifty students), 1985-1994.  
 Member, Professional Program Committee, 1986-1988, 1991-1993.  
 Member, Faculty Scholar Selection Committee, 1986-1988, 1991-1993.

Curriculum Presentation, Iowa Community College and University Accounting Seminar,  
Ames, Iowa, April 9-10, 1992.  
Member, Intermediate and Introductory Financial Accounting Book Selection  
Committees, 1985-1986, 1991-1992.  
Member, Maynard Teaching Award Selection Committee, 1987-1990.  
Member, Recruiting Committee, 1985-1989.  
Editor, University of Iowa Accounting Department Newsletter, 1986-1988.

### College

#### **At University of Wisconsin-Madison:**

Chair, Committee to Perform Five-year Review of Tenured Faculty Member, Terry  
Warfield, Fall 2020  
Chair, Subcommittee of the Executive Committee, August 2019-August 2021  
Member, Academic Planning Council, August 2018-August 2021  
Co-Chair, Strategic Planning Task Force, August 2019-January 2020  
Member, Subcommittee of the Executive Committee, August 2018-August 2019  
Chair, Committee to Perform Five-year Review of Tenured Faculty Member, Brian  
Mayhew, Fall 2018  
Member, Committee to Perform Five-year Review of Tenured Faculty Member, Urban  
Wemmerlov, Fall 2018  
Chair, Committee to Perform Five-year Review of Tenured Faculty Member, Karla  
Johnstone, Spring 2018  
Member, Committee to Perform Five-year Review of Tenured Faculty Member, David  
Brown, Spring 2017  
Member, Committee to Perform Five-year Review of Tenured Faculty Member, Tim  
Riddiough, Spring 2017  
Member, Recruiting Committee for Assistant Dean for Human Resources, Fall 2016

#### **At Michigan State University:**

Member, Portfolio Committee, September 2004-August 2005  
Member, Strategic Planning Committee, December 2003-August 2004  
Member, Ethics & Corporate Governance Panel, Broad School Advisory Board, February  
27, 2003  
Member, Strategic Vision Integration Committee, 2002-2003  
Panel member, The Eli Broad College of Business Leadership Forum: Ethics and  
Corporate Governance, Kellogg Center, September 30, 2002.

#### **At University of Illinois:**

Member, Admission's Committee, EMBA Program, 1999.  
Member, Executive Education Committee, 1997-1999.  
Member, Committee to Select Assistant Director of EMBA program, 1998  
Chair, International Studies Committee, 1997-1998.  
Member, International Studies Committee, 1996-1997.  
Organizer, Financial Risk Management Conference, 1996

### University

#### **At Michigan State University:**

Ad Hoc Study Group to Explore More Flexible Tenure System, February 2006-June 2006.

Advisory Board, Office of Faculty & Organizational Development in Office of the Provost, 2004-June 2006.

**At University of Iowa:**

Faculty Mentor, Opportunity at Iowa Minority Program, 1988, 1989, and 1990.

**INSTRUCTIONAL INNOVATIONS AND DEVELOPMENTS:**

**At University of Wisconsin-Madison:**

Major Course Revision, Seminar in Financial Reporting Theory, Fall 2018

Major Course Revision, Professional Practice Issues in Accounting, Auditing and Taxation, Spring 2017

New Course Development and Major Course Revision, Accounting for Lawyers, Fall 2016 and Fall 2017, respectively

**At Michigan State University:**

Curriculum Redesign, Chair of Department Curriculum Review Committee, Spring 2001-July 2002.

New Course Development, Financial Statement Analysis, Elective MBA & MS Course, Spring 2002.

Major Course Revision, Intermediate Financial Accounting I, Required Undergraduate Course, Spring 2001.

New Course Development, Corporate Financial Reporting, Elective MBA Course, Fall 2000.

**At University of Illinois:**

Developed Module on Financial Instruments, CPA Review, Spring 1998.

Distance Learning Adaptation, Executive MBA Course, Managerial Perspective on Financial Accounting, Fall 1997

Developed Module on Accounting for Certificate of Business Administration Program, Fall 1997.

Major Course Revision, Institutions and Regulation, Required Undergraduate Course Spring 1996.

New Course Development, Managerial Perspective on Financial Accounting, Required Executive MBA Course, Fall 1995.

**At University of Iowa:**

New Course Development, Financial Reporting in 1990's and Beyond, Elective MA Course, Summer 1994.

New Course Development, Income Measurement and Asset Valuation, Required BBA Course, Fall 1993.

New Course Development, Selected Issues in International Accounting, Elective MA

Course, Summer 1993.  
 Curriculum Redesign, Co-chair of Department of Accounting Curriculum Design  
 Committee, Fall 1992 and Spring 1993.  
 Developed Computerized Accounting Component, Introduction to Financial Accounting,  
 Fall 1991.  
 Developed Computerized Accounting Component, Financial Accounting I, Fall 1988.  
 New Course Development, Accounting Theory II, Required MA Course, Spring 1988.

#### INDEPENDENT STUDY STUDENTS:

Name    Department    Year

##### **Ph.D. Students, University of Wisconsin-Madison**

|                   |                              |              |
|-------------------|------------------------------|--------------|
| Derek Christensen | Accounting and Info. Systems | 2010-present |
| Mayer Liang       | Accounting and Info. Systems | 2017-present |
| Zach King         | Accounting and Info. Systems | 2017-present |
| Erika Wheeler     | Accounting and Info. Systems | 2017-2020    |
| Clay Partridge    | Accounting and Info. Systems | 2016-2020    |

##### **Ph.D. Students, Michigan State University:**

|            |                              |           |
|------------|------------------------------|-----------|
| Han Yi     | Accounting and Info. Systems | 2003-2006 |
| Chang Song | Accounting and Info. Systems | 2000-2002 |

##### **Ph.D. Students, University of Illinois:**

|                   |             |           |
|-------------------|-------------|-----------|
| Cathy Shakespeare | Accountancy | 1997-1998 |
| Joe Comprix       | Accountancy | 1997      |

##### **Honors Thesis Students, University of Iowa:**

|                  |            |      |
|------------------|------------|------|
| Scott Erickson   | Accounting | 1994 |
| Marshall Shubach | Accounting | 1991 |
| Eric Engstrom    | Accounting | 1989 |

#### OTHER TEACHING-RELATED ACTIVITIES:

Taught Class at University of Wisconsin-Milwaukee, 2020  
 Taught Class at Stanford University, 2017  
 Instructor in Broad School CPE Program for Kellogg, 2005  
 Instructor in The Broad School Executive Seminar, 2004  
 Instructor in CPA Review, University of Illinois at Urbana-Champaign, 1998-1999.  
 Instructor in Certificate of Business Program, University of Illinois at Urbana-Champaign,  
 1997-1999.  
 Coordinator of Introductory Financial Accounting Course, University of Iowa, 1993-1994.  
 Instructor in CPA Review, University of Iowa, 1986-1993.  
 Instructor, School for Bank Administration, 1984.

#### FORMAL DEVELOPMENT AND RENEWAL:

Conferences Attended (without making a presentation prior to and after FASB)

FASB Financial Reporting Issues Conference, LaKota Oaks, Norwalk, CT, January 2020.  
FASB Financial Reporting Issues Conference, LaKota Oaks, Norwalk, CT, January 2019.  
Midwest Accounting Conference, University of Wisconsin-Madison, June 2017  
FASB Financial Reporting Issues Conference, Dolce Center, Norwalk, CT, January 2017.  
AAA/FASB Financial Reporting Issues Conference, Dolce Center, Norwalk, CT,  
December 2006.  
Committee on Institutional Cooperation Academic Leadership Program Seminar II:  
Strategic Planning and Budgeting, Michigan State University, February 2006.  
AAA/FASB Financial Reporting Issues Conference, Dolce Center, Norwalk, CT,  
December 2005.  
Committee on Institutional Cooperation Academic Leadership Program Seminar I:  
Leadership for Excellence, University of Illinois at Urbana-Champaign,  
September/October 2005.  
AAA/FASB Financial Reporting Issues Conference, Prudential Learning Center, Norwalk,  
CT, December 2004.  
PricewaterhouseCoopers Faculty Symposium, Orlando, August 2004.  
Accounting Program Leaders Group, American Accounting Association, Las Vegas,  
February 2004.  
Midyear Meeting of Financial Accounting and Reporting Section of AAA, Austin, TX,  
January 2004.  
AAA/FASB Financial Reporting Issues Conference, Prudential Learning Center, Norwalk,  
CT, December 2003.  
PricewaterhouseCoopers Faculty Symposium, Honolulu, HI, August 2003.  
KPMG Institute, Hedging and Accounting for Interest Rate Risk, Chicago, IL, June 2003.  
Accounting Program Leaders Group, American Accounting Association, New Orleans,  
February 2003.  
Midyear Meeting of Financial Accounting and Reporting Section of AAA, Orlando,  
January 2003.  
AAA/FASB Financial Reporting Issues Conference, Prudential Learning Center, Norwalk,  
CT, December 2002.  
Big Ten Doctoral Consortium, University of Wisconsin, May 2002.  
AAA/FASB Financial Reporting Issues Conference, Prudential Learning Center, Norwalk,  
CT, November/December 2001.  
Big 10+ Research Conference, University of Iowa, June 2001.  
AAA/FASB Financial Reporting Issues Conference, Prudential Learning Center, Norwalk,  
CT, December 2000.  
PricewaterhouseCoopers Faculty Symposium, Philadelphia, PA, August 2000.  
Paton Accounting Center Harvey Kapnick Workshop Series Spring Conference,  
University of Michigan, May 2000.  
Conference on Financial Information and Valuation, Ohio State University, January 2000.  
AAA/FASB Financial Reporting Issues Conference, Prudential Learning Center, Norwalk,  
CT, December 1999.  
PricewaterhouseCoopers Faculty Symposium, New Orleans, August 1998.  
AAA/FASB Financial Reporting Issues Conference, Prudential Learning Center, Norwalk,  
CT, December 1998.  
Big 10+ Research Conference, Indiana University, July 1998.  
Distance Learning in an Executive MBA Program, University of Illinois, December 1997  
AICPA Business Reporting Symposium, A Proposed Comprehensive Model of Business  
Reporting, New York City, October 1996.  
Multimedia Uses in the Classroom, University of Illinois, October 1996.  
American Accounting Association Corporate Accounting Policies Conference, New

Orleans, September 1996.  
 Big Ten Doctoral Consortium, Indiana University, May 1996.  
 Collaborative Approach to Teaching or Opening the Classroom Door: Another Aspect of Professional Collegiality, University of Illinois, March 1996.  
 AAA/FASB Financial Reporting Issues Conference, University of Michigan, December 1995.  
 Arthur Andersen/Chase Manhattan Conference on Accounting for Hedges: Current Developments and Market Impacts, Washington, D.C., March 1995.  
 AAA/FASB Financial Reporting Issues Conference, Northwestern University, December 1994.  
 Journal of Accounting, Auditing and Finance/KPMG Research Conference, Montvale, NJ, September 1992.  
 SEC Conference on Market Value Accounting, Washington, D.C., October 1991.  
 Journal of Accounting, Auditing and Finance/KPMG Research Conference, Montvale, NJ, September 1991.  
 Big Ten Doctoral Consortium, University of Wisconsin, May 1990.  
 Big Ten Doctoral Consortium, Northwestern University, May 1986.  
 American Accounting Association Trueblood Seminar, Chicago, February 1986.  
 American Accounting Association New Faculty Consortium, St. Charles, IL, February 1986.  
 Big Ten Doctoral Consortium, University of Iowa, May 1985.  
 University of Chicago Empirical Conference, May 1982.  
 American Accounting Association Doctoral Consortium, Chicago, August 1981.  
 Robert Beyer Lecture Series, University of Wisconsin, June 198

#### Memberships in Academic/ Professional Organizations

American Accounting Association  
 Financial Accounting and Reporting Section - American Accounting Association  
 International Accounting Section - American Accounting Association