

KEVIN T. BERRY, Ph.D.
Associate Dean
Associate Professor of Accounting
University of Alaska Fairbanks
School of Management
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EDUCATION:

DOCTORAL DEGREE:

Name of Degree:	Ph.D.
Year Conferred:	1995
Degree Granting Institution:	Oklahoma State University
Major Field:	Accounting
Dissertation: Title:	An Examination of the Value- Relevance of Oil and Gas Reserve Quantity Disclosures

MASTERS DEGREE:

Name of Degree:	Master of Accountancy
Year Conferred:	1990
Degree Granting Institution:	University of Missouri - Columbia
Major Field:	Accounting

BACCALAUREATE DEGREE:

Name of Degree:	B.S.
Year Conferred:	1989
Degree Granting Institution:	Bradley University
Major Field:	Accounting

CERTIFICATION:

Certified Fraud Examiner (CFE) 2003

TEACHING EXPERIENCE

- 2008 – present University of Alaska Fairbanks, Associate Dean, Associate Professor. Courses taught include Managerial Cost Accounting, and Advanced Cost Accounting and Controllership.
- 2007 – 2008 University of Alaska Fairbanks, MBA Director, Associate Professor. Courses taught include Managerial Cost Accounting, Management Accounting, and Advanced Cost Accounting and Controllership.
- 2006 – 2007 University of Alaska Fairbanks, Associate Professor. Courses taught include Managerial Cost Accounting, Management Accounting, Advanced Cost and Controllership.
- 2004 – 2006
1998 – 2004 Bradley University, Associate Professor.
Bradley University, Assistant Professor.
Courses taught include Cost Accounting I, Cost Accounting II, Managerial Accounting, Advanced Managerial Accounting (Graduate), Controllership (Graduate), Cost Management (Team taught in the Executive MBA), Performance Measurement and Control Systems (Team taught in the Executive MBA), Fraud Examination.
- 1995 - 1998 University of New Brunswick, Assistant Professor. Courses taught include Introductory Financial Accounting, Financial Accounting, Accounting for Managers (Graduate), Finance (Graduate), Management Accounting (Graduate), Accounting for Managers I, Accounting for Managers III, Intermediate I, Advanced Managerial Accounting, Financial Management II, and Financial Accounting Theory.
- 1994 - 1995 Fayetteville State University, Lecturer. Courses taught include Advanced Managerial (Graduate), Financial (Graduate), Managerial (Graduate), Cost, Intermediate I, Introductory Financial, and Introductory Managerial Accounting.
- 1990 - 1994 Oklahoma State University, Graduate Teaching Assistant. Courses taught include Introductory Financial, Introductory Managerial, and Cost Accounting.
- 1989 - 1990 University of Missouri at Columbia, Graduate Teaching Assistant. Courses taught included Principles I and Principles II.

REFEREED PUBLICATIONS

Berry, Kevin T., (Yijiang Zhao, Michael Davis, and Kevin T. Berry, (2009) "Disclosure Channel and the Cost of Capital: Evidence from Open versus Closed Conference Calls, *Review of Accounting and Finance*, Vol. 8 No. 3:253-278.)

Berry, Kevin T., (Yijiang Zhao and Kevin T. Berry, (2008) "The Relationship between Board Election Mechanisms and Earnings Management: Evidence from the Oil and Gas Industry, *Oil, Gas & Energy Quarterly*, Vol. 57 No.1 (October): 117-128.)

Berry, Kevin T. (2008) "An Examination of the Potential Bias Associated with Oil and Gas Reserve Estimation: Internal versus External Reserve Engineers," *Oil, Gas & Energy Quarterly*, Vol. 56 No.4 (June): 781-789.

Berry, Kevin T. and David O'Bryan (2007) "An Examination of the Potential Bias Associated with the Standardized Measure of Discounted Future Net Cash Flows." *Oil, Gas & Energy Quarterly*, Vol. 56 No. 2 (December): 425-432.

Berry, Kevin T. (2007) "An Investigation of the Reliability of Oil & Gas Reserve Quantities Using Benford's Law." *Oil, Gas & Energy Quarterly*. Vol. 55 No. 3 (March): 487- 497.

Berry, Kevin T., William Wilcox, and Charlotte Wright. (2004) "The Relative Information Content of the Components of the Reserve Disclosures: Reserve Quantities vs The Standardized Measure." *International Journal of Accounting, Auditing and Performance Evaluation*. Vol. I, No. 3: 267-287.

Berry, Kevin T., David O'Bryan and Paul Swanson. (2004) "High School Business Educators' Perceptions of the Knowledge, Skills, and Abilities Needed by Accounting Majors Relative to Other Business Majors." *Accounting Instructors' Report*, (Spring):

Berry, Kevin T., David O'Bryan and Maeve Cummings.(2004) "Secondary School Business Educators' Perceptions of the Knowledge, Skills, and Abilities Needed by Information Systems Majors Relative to Other Business Majors." *Journal of Information Technology Education*, Vol.3: 133-142.

Berry, Kevin T. (Allen, Arthur, Jeffrey Quirin, and Kevin Berry. (2003) "Fundamental Information Analysis, Future Earnings, and Future Cash Flows: Evidence from the Oil and Gas Industry." *Oil, Gas & Energy Quarterly*. Vol. 52 No. 2 (December): 259-268.)

Berry, Kevin T. (Paul Swanson, John Gillett, and Kevin Berry. (2003) "What to Know About State CPA Reciprocity Rules," *The New Accountant*. (Issue # 702): 15-18.)

Berry, Kevin T., Jeffrey Quirin and David O'Bryan. (2003) "Forecasting Cash Flow from Operations For Oil and Gas Firms: Full Cost Versus Successful Efforts." *Oil,*

Gas & Energy Quarterly. Vol. 51 No.4 (June): 745 -755.)

Berry, Kevin T., and C. Wright. (2001) "The Value Relevance of Oil and Gas Disclosures: An Assessment of the Market's Perception of Firms' Effort and Ability to Discover Reserves," *Journal of Business Finance & Accounting*, Vol. 28 No. 5&6 (June/July): 741-770.

Berry, Kevin T., David O'Bryan, and Jeffrey Quirin. (2001) "Measuring Performance Using the Balanced Scorecard," *North Central Business Journal*, Vol. 1 No. 8 (Winter): 67-70.

Berry, Kevin T. (David O'Bryan, Kevin T. Berry and Jeffrey Quirin. (2001) "Franklin Savings Association Case (A) and (B)," *The Journal of Accounting Case Research*, Vol. 6, No. 1: 39-45.)

Berry, Kevin T., (Jeffrey Quirin, Kevin T. Berry, and David O'Bryan. (2000) "A Fundamental Analysis to Oil and Gas Firm Valuation," *Journal of Business Finance & Accounting*, Vol. 27 No. 7&8 (September/October): 785-820.

Berry, Kevin T., (David O'Bryan, Kevin T. Berry, Coleen Troutman, and Jeffrey J. Quirin. (2000) "Using Accounting Equation Analysis to Teach the Statement of Cash Flows in the First Financial Accounting Course," *Journal of Accounting Education*, Vol. 18: 147-155.)

Berry, Kevin T., William Wilcox, David O'Bryan, and Jeffrey Quirin. (2000) "The Relative Information Content of the Components of the Reserve Quantity Disclosure," *Petroleum Accounting and Financial Management Journal*, Vol. 19 No. 2 (Summer): 62-78.

Berry, Kevin T., (Paul Swanson, John Gillett, and Kevin Berry. (2000) "The 150-Hour Rule and State Education Requirements." *New Accountant*, (January/February): 24-29.)

Berry, Kevin T., (Jeffrey Quirin, David O'Bryan, and Kevin Berry. (2000) "Forecasting Cash Flow from Operations: Evidence from the Oil and Gas Industry," *Oil, Gas & Energy Quarterly*, Vol. 48, NO. 3 (March): 517-528.

Berry, Kevin T., Tanweer Hasan, and David O'Bryan. (1999) "Tests of the Random Walk Model: Evidence from a Developing Economy," *The Journal of Pacific Studies*, Vol. 23 No. 2 (November): 311-21.

Berry, Kevin T., Tanweer Hasan, and Mahendr Raj. (1999) "Asset-Liability and Performance of Commercial Banks in Thailand," *Journal of Business and Behavioral Sciences*, Vol.6 No. 1, Fall: 182-194.

Berry, Kevin T., (David O'Bryan, Jeffrey Quirin, and Kevin T. Berry. (1999) "The Role of Accruals and Cash Flows in the Corporate Bond Market," *The Mid-Atlantic Journal of Business*, Vol. 35 (4), December: 189-202.)

- Berry, Kevin T., (Shelley M. Rinehart and Kevin T. Berry. (1999) "Faculty and Student Perceptions Of The Peer Evaluation Process," *Accounting Instructors' Report*, (Fall).)
- Berry, Kevin T., (Jeffrey Quirin, David O'Bryan, William Wilcox, and Kevin Berry. (1999) "Forecasting Cash Flow from Operations: Additional Evidence," *The Mid-Atlantic Journal of Business*, (June & September): 135-142.)
- Berry, Kevin T., (David O'Bryan, Jeffrey Quirin, and Kevin T. Berry. (1999) "The Value of Management Intuition," *North Central Business Journal*, (Summer-Fall): 3-5.
- Berry, Kevin T., Jeffrey Quirin, and David O'Bryan. (1999) "The Market Reaction to The Components of the Change in Reserve Value: Additional Evidence," *Oil, Gas & Energy Quarterly*, Vol. 47 No. 3 (March): 639-654.
- Berry, Kevin T., Coleen Troutman, and David O'Bryan. (1999) "The Value-Relevance of the Standardized Measure of Oil and Gas Reserves Conditioned on Primary Financial Statement Information," *Oil & Gas Energy Quarterly*, Vol. 47 No. 3 (March): 571-85.
- Berry, Kevin, Shelley Rinehart, and Coleen Troutman. (1998) "Integrating Groups Into The Accounting Classroom," *Accounting Instructors' Report*, (Fall): 4-6.
- Berry, Kevin T., Tanweer Hasan, and David O'Bryan. (1998) "The Relative Information Content of Proven Reserves: BOEs-Energy Versus BOEs-Revenue," *Journal of Energy Finance & Development*, Vol. 3 (1): 1-11.
- Berry, Kevin T., (Coleen S. Troutman and Kevin T. Berry. (1998) "Tax Credits for Hiring Individuals Receiving Public Aid," *North Central Business Journal*, Vol. 1 (2): 18-22.)
- Berry, Kevin T., Tanweer Hasan, and David O'Bryan. (1997) "The Value Relevance of Reserve Quantity Disclosures Conditioned On Primary Financial Statement Information," *Journal of Energy Finance & Development*, Vol. 2(2): 249-60.
- Berry, Kevin T., and Charlotte J. Wright. (1997) "Value Relevant Reserve Quantity Disclosures: Oil Reserves Versus Gas Reserves," *Petroleum Accounting and Financial Management Journal*, Vol. 16, No.1 (Spring): 1-14.
- Berry, Kevin T., (Shelley M. Rinehart and Kevin T. Berry. (1997) "Providing Services In a Global Market: Some Cultural Implications," *North Central Business Journal*, Vol. 1 (1) (Spring): 21-3)
- Berry, Kevin T., (Coleen Troutman, David O'Bryan, and Kevin T. Berry. (1997) "Accounting For Asset Exchanges: A Comparison of Financial Accounting and Tax Accounting Rules," *The Journal of Accounting, Taxation and Finance for Business*, vol. 6 (4) (Spring): 39-49)
- Berry, Kevin T. (David O'Bryan, Jeffery Quirin, Guy Owings, and Kevin T. Berry. (1995) "Nonmonetary Exchanges Revisited: An Updated Pedagogical Approach," *Journal of*

Accounting Education, Vol. 13(4), 499-507.)

Berry, Kevin T. (faye I. smith, Kevin T. Berry, and Kenneth K. Eastman. (1995) "A Peer Review Form for Student Groups," *Accounting Instructors' Report*, (Spring):4-6.)

REFEREED PROCEEDINGS

Berry, Kevin T., and David O'Bryan. 'High School Business Educators' Perceptions of the Knowledge, Skills, and Abilities Needed by Accounting Majors Relative to Other Business Majors.' presented by *Kevin Berry* at the Northeast Regional AAA meeting, Portland Maine, May 3-6, 2001.

Berry, Kevin T., (David O'Bryan, Kevin T. Berry, Jeffrey Quirin, and Coleen Troutman. (2000) "A Pedagogical Approach to Integrate the Accounting Equation with the Statement of Cash," *Ohio AAA Conference, April, 2000, Columbus Ohio.*)

Berry, Kevin T., Jeffrey Quirin, and David O'Bryan. "The Value Relevance of The Components of the Change in Reserve Value: Additional Evidence," presented by *Kevin Berry* at the *American Society of Business and Behavioral Sciences Sixth Annual Meeting, Las Vegas, Nevada, February 1999.*

Berry, Kevin T., (Shelley M. Rinehart and Kevin T. Berry. "The Use of Peer Evaluations In The Classroom," *American Society of Business and Behavioral Sciences Sixth Annual Meeting, Las Vegas, Nevada, February 1999.*

Berry, Kevin T., Tanweer Hasan, and David O'Bryan. "An Empirical Investigation of Accounting Rate-of-Return For Stocks Listed On the Taiwan Stock Exchange," *Midwest Decision Sciences Institute Meeting, South Bend, Indiana, April 1996.*

Berry, Kevin T., (Shelley M. Rinehart and Kevin T. Berry. "Control and Evaluation of Group Work: Do We Encourage Individual Accountability or Social Loafing?" *Third Educational Innovation in Economics and Business Conference, Orlando, FL, December 1996.*)

Berry, Kevin T., and Shelley M. Rinehart. "The Planning and Control of Groups," *Southern Marketing Association Conference, New Orleans, Louisiana, November 1996.*

Berry, Kevin T., Tanweer Hasan, and David O'Bryan. "An Empirical Investigation of the Value-Relevance of Reserve Quantity Disclosures: Developed versus Undeveloped Reserves," presented by *Kevin Berry* at the *26th Annual Meeting Decision Sciences Institute, Boston, November 1995.*

Berry, Kevin T. (David O'Bryan, Jeffery Quirin, Guy Owings, and Kevin T. Berry. "Nonmonetary Exchanges Revisited: An Updated Pedagogical Approach," *Ohio Regional AAA Conference, May 1995.*)

RESEARCH PRESENTATIONS

Berry, Kevin T., (Yijiang Zhao, Michael Davis, and Kevin T. Berry, “Disclosure Level and the Cost of Capital: Evidence from Open versus Closed Conference Calls, Presented by Kevin Berry at the 8th *Hawaaii International Conference on Business*, May 2008, Honolulu Hawaii.

Berry, Kevin T., William Wilcox,. ‘The Relative Information Content of the Components of the Reserve Disclosures: Reserve Quantities vs The Standardized Measure.’ Presented by *Kevin Berry* at the *Emerging Issues In International Accounting and Business Conference 2003*.

Berry, Kevin T., and Charlotte J. Wright. “The Value-Relevance of Oil and Gas Disclosures: An Assessment of the Market’s Perceptions of Firms’ Effort and Ability to Discover Reserves,” *Presented at the American Accounting Association 1997 Annual Meeting Research Forum, Dallas Texas, August 20, 1997*.

Berry, Kevin T., and Charlotte J. Wright. “The Value-Relevance of Oil and Gas Disclosures: An Assessment of the Market’s Perceptions of Firms’ Effort and Ability to Discover Reserves,” *Presented by Kevin Berry at the 1997 Oklahoma State University Accounting Research Workshop, March 21, 1997*.

Berry, Kevin T., and Charlotte J. Wright. “The Value-Relevance of Oil and Gas Disclosures: An Assessment of the Market’s Perceptions of Firms’ Effort and Ability to Discover Reserves,” *Presented by Kevin Berry at the University of Hawaii at Manoa Workshop, March 4, 1997*.

WORKING PAPERS

Berry, Kevin T., (Jacob Joseph, Kevin Berry, and Satish p. Deshpande, “Impact of Emotional Intelligence and other Factors on Perception of Ethical Behavior of Peers, forthcoming *Journal of Business Ethics*.)

Berry, Kevin T., (William Wilcox, Kevin Berry, David O’Bryan, and Jeffery Quirin, “The Relevance of Discretionary Disclosures: Predictive Value versus Feedback Value.)

Berry, Kevin T., (Yonpae Park, William Wilcox, and Kevin Berry, “Accounting Conservatism and the Value Relevance of Accounting Information.)

Berry, Kevin T., (William Wilcox, Kevin Berry, Yonpae Park, and Mitchell Raiborn, “The Effect of Earnings Characteristics on Firm’ Discretionary Disclosure Decisions, submitted to the *International Journal of Accounting and Finance*.)

Berry, Kevin T., (Satish p. Deshpande, Jacob Joseph and Kevin Berry, and, “Ethical

Misconduct of Business Students: Some new Evidence.)

Berry, Kevin T., (Jacob Joseph, Kevin Berry, and Satish p. Deshpande, "Factors that Impact the Ethical Behavior of Post Secondary Students In the United States.)

NON - REFEREED PUBLICATIONS

Berry, Kevin T., (Shelley M. Rinehart and Kevin T. Berry. "The Summer Project," in *Consumer Behavior: Buying, Having, and Being*, (1st Canadian Edition), M. Solomon, J. Zaichkowsky and R. Polegato, Prentice Hall.)

Author, Chapter 2 vignette, *Full Disclosure ?*, Intermediate Accounting, by Kieso, Weygandt, Irvine, Silvester, and Young, 5th Canadian Edition, John Wiley & Sons.

UNIVERSITY SERVICE

Chair, Interim Dean Search Committee, UAF College of Liberal Arts, Summer 2009.

Member, Dean's Search Committee, UAF School of Management, Fall 2007 – 2008.

Member, Executive Management Committee, UAF School of Management, Fall 2007 – present.

Member, Outcomes Assessment Committee, UAF School of Management, Fall 2007 – present.

Member, Curriculum Review Committee, UAF School of Management, Fall 2006 - present.

Chair, MBA Committee, UAF School of Management, Fall 2007-2008.

Advisory Board Member, TVC Applied Business Program, Spring 2007 – present.

Member, Curriculum Committee, University of Alaska Fairbanks, Fall 2006 - 2007.

Member, Ad hoc MBA Committee, Foster College of Business Administration, 2005 - 2006.

Member, Curriculum and Regulations Committee, Bradley University, 2004 - 2006.

Member, Curriculum Committee, Foster College of Business Administration, Fall 1999 - 2006.

Member, Ad hoc University Strategic Planning Subcommittee on Growth (Post Baccalaureate), 2003 - 2004.

Member, Research Excellence Committee, Bradley University, 2002 - present.

Member, Task Force on Post-Baccalaureate Education, Bradley University, 2002 -2003.

Member, Ad hoc MBA Committee, Foster College of Business Administration, 2001 - 2002.

Faculty mentor, Paul Swanson, 2001-2002.

University Senate, Bradley University, Fall 2000 – Spring 2002.

Mentor, Sarah Johnson - Caterpillar Masters Fellowship, Fall 2000 – Fall 2001.

Faculty Advisor, Accounting Student Association, Bradley University, Fall 1998- Spring 2001.

Member, Annex A & B Usage Committee, University of New Brunswick, Saint John, 1997-98 Academic Year.

Member, Graduate Committee, Faculty of Business, University of New Brunswick, Saint John, 1997-98 Academic Year.

Member, Student Promotion and Standing Committee, University of New Brunswick, 1996-97 and 1997-98 Academic Years.

Member, Senate Student Appeals Committee, University of New Brunswick, Saint John, 1996-97 and 1997-98 Academic Years.

Member, Curriculum Committee, Faculty of Business, University of New Brunswick, Saint John, 1996-97 and 1997-98 Academic Years.

Member, Recruitment and Retention Committee, Faculty of Business, University of New Brunswick, Saint John, 1995-96 and 1996-97 academic years.

Coordinator/coach, U.N.B.S.J. team for accounting case competition for Atlantic universities, in Moncton on November 14-5, 1996.

Coordinator/coach, U.N.B.S.J. team for accounting case competition for Atlantic universities, in Sydney on November 3-4, 1995.

Co-organizer, High School Business Simulation Competition, Faculty of Business, University of New Brunswick, Saint John, 1995-96 academic year.

PROFESSIONAL SERVICE

Reviewer, Teaching Innovations, 2005 Midwest AAA Meeting – St. Louis, Missouri

IMA Faculty Mentor, Bradley University, Fall 1998 – Spring 2006.

Manuscript Reviewer, 1998 Journal of Energy Finance & Development.

Manuscript Reviewer, 1998 AAA Midwest Meeting in St. Louis, Management Accounting Section.

Reviewer, 1997 *Intermediate Accounting 1/e, Volume I*, by Thomas H. Beechy and Joan E. D. Conrod, McGraw-Hill Ryerson Limited.

Reviewer, 1997 *Interactive Managerial Accounting Lab*, by D. Pattison, P. McKenzie, and R. Birney, McGraw-Hill.

Reviewer, 1996 *Financial Accounting: A User Perspective*, Canadian Edition, John Wiley & Sons.

Proof reader and editor for the solutions manual to *Management Accounting* by Don R. Hansen and Maryanne M. Mowen (2nd edition).

ACADEMIC HONORS/ACTIVITIES

2001 Caterpillar New Faculty Achievement Award for Scholarship, Bradley University.

2001 National Council of Advisors Research Award, Foster College of Business Administration, Bradley University.

Fifth Accounting Case Writing Competition, Third Prize (Franklin Savings Association).

AAA Southwest Regional Doctoral Consortium Fellow, 1992.

Phi Kappa Phi Honor Society.

Beta Gamma Sigma Business Honor Society.

PROFESSIONAL DEVELOPMENT ACTIVITIES

Professional Memberships

Institute of Management Accountants

Association of Certified Fraud Examiners
Institute of Internal Auditors

Other Developmental Activities

Completed Association of Certified Fraud Examiners' course – Fraud Prevention (March 2007).

Completed Association of Certified Fraud Examiners' course – Professional Interviewing Skills (October 2005).

Attended the Federation of Schools of Accountancy (FSA)/ Deloitte 2005 faculty consortium on Risk Management in the Sarbanes-Oxley Era. (May 2005)

Completed Institute of Internal Auditors' course – Value-added business controls: The right way to manage risk. (May 2004).

Completed Certified Fraud Exam Prep Course. (2003)

Attended the Federation of Schools of Accountancy Faculty Consortium on Forensic Accounting and Corporate Governance, Chicago, IL May, 2003.

Attended IMA meeting November 20, 2002 – Speaker, Mike Marchildon, a FBI Agent

Attended Beta Alpha Psi meeting March 8, 2001 - Caterpillar presented information on 6 Sigma.

Attended Institute of Management Accountants Meeting - April 18, 2001.

Attend Caterpillar Accounting Professors Conference - September 7, 2000.

Attended April 2000 IMA meeting - Central Illinois Chapter. After Y2K.

Attended February 2000 IMA meeting - Central Illinois Chapter. Internal Controls and Security in the Casino Industry.

Attended IMA Central Illinois Chapter meeting, Peoria, Illinois, November, 1999.

Attended IMA Central Illinois Chapter meeting, Peoria, Illinois, February, 1999

Attended Caterpillar Accounting Professor Seminar, Peoria, Illinois, September, 1998

Completed Sapling Corporation's Netprofet introductory training workshop. Conducted by Mike Haley of Landmark Decisions Inc., Saint John New Brunswick, April, 1998.

OTHER PROFESSIONAL ACTIVITIES

Summer 2007 – Co- taught a CMA review course for Caterpillar Inc. Section 3, Management Accounting and Reporting.

Summer 2006 – Co-taught a CMA review course for Caterpillar Inc. Section 3, Management Accounting and Reporting.