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Director Accounting & Information Systems Program
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Education

Ph.D., University of Iowa
Major field: Accounting
Minor field: Finance

MA-Accounting, University of Iowa

BBA-Accounting
University of Alaska Fairbanks.

Academic Experience

Current: Program Director & Professor of Accounting, Department of Accounting & Information Systems, University of Alaska Fairbanks, Fairbanks, AK.

Teaching Areas:

Accounting Information Systems, Auditing, Advanced Auditing, Governmental & Not-For-Profit, Management Information Systems, & Financial Accounting,

Research:

Publications:

“So You Want To Be An Expert Witness? Make Sure You Know the Issues,” with Michael DeCelles, Fraud magazine, Association of Certified Fraud Examiners, Austin, TX (September/October 2009).¹

“Fisherman’s Direct Marketing Manual 4th edition, E-Commerce and Accounting for Your Fish Business Alaska Fisheries Business Assistance Project, Alaska Sea Grant 2007).

“An Innocent Perpetrator” in J. Wells (Ed.) *Fraud Casebook: Lessons from the Bad Side of Business*. (pp. 276-284). Hoboken, New Jersey: Wiley.

“The Small Business Administration’s Business Development Program” with Ken Abramowicz, The CPA Journal, (February 2007).

“Help Clients Get Government Contracts” with Henry Wichmann, Journal of Accountancy (March 2007).

“SBA Helps Small Businesses Think Big” with Ken Abramowicz and Henry Wichmann, Strategic Finance Magazine (October 2008).²

¹ Paper was a candidate for best article nominated by Fraud magazine editors

“Ten Years After Daubert: What Accounting Litigation Experts Should Know About Admissibility of Expert Witness Testimony” with Michael DeCelles and Robert Logan, Today’s CPA (May/June 2007)

“Individual, Institutional and Specialist Trade Patterns Before and After Disclosure,” with Michael Welker, The Journal Of Financial Research (2001).

“The Role of Big Six Auditors in Credible Reporting and the Mitigation of Accrual-Based Earnings Management,” with J. Francis and E. Maydew, Auditing: A Journal of Practice & Theory, (1999)³.

“Big Cash for Small Businesses,” with H. Wichmann, and Chuck Harter, Journal of Accountancy (July 1999)

“Alaska Dividend Airline Coupon Program,” a case study with Chuck Harter, Journal of Accounting Education, (1998).

“Proposed Changes to the Single Audit Act,” Alaska Society Certified Public Accountants, June 1994.

Sponsored Research

“Feasibility Study of the Proposed South Denali Visitor Center” State of Alaska, Department of Natural Resources, Division of Parks and Outdoor Recreation, University of Alaska Center for Economic Development, Anchorage (March 2011).

“Economic Impacts of the Proposed South Denali Visitor Center” State of Alaska, Department of Natural Resources, Division of Parks and Outdoor Recreation, University of Alaska Center for Economic Development, Anchorage (March 2011).

“Resumption of Year-Round Firing Opportunities at Fort Richardson, Alaska”, Affected Environment-Socioeconomics & Environmental Consequences-Socioeconomics, The Center for Ecological Management of Military Lands (2010).

“Environmental Impact Statement: Construction and Operation of a Battle Area Complex and a Combined Arms Collective Training Facility within U.S. Army Training Lands in Alaska”: Affected Environment-Socioeconomics & Environmental Consequences-Socioeconomics, The Center for Ecological Management of Military Lands (2006).

“Environmental Assessment: Conversion of the Airborne Task Force to an Airborne Combat Team”: Affected Environment and Environmental Consequences-Socioeconomics, The Center for Ecological Management of Military Lands (2006).

“Transformation Environmental Impact Statement, US Army Alaska”: Affected Environment-Socioeconomics & Environmental Consequences-Socioeconomics, The Center for Ecological Management of Military Lands (2004).

“Report to the Alaska Legislature on the Economics of Proposed Alaska Gas Pipeline Proposals,” with Douglas Reynolds, and Robert Logan, May 2002.

“Economic Analysis of Proposed Changes in AHFC’s Building Energy Efficiency Standards,” with Robert R. Logan, Cold Climate Housing Research Center, 2001.

“Comparison of Energy Efficient Construction Techniques in Alaska,” with Robert Logan, Cold Climate Housing Research Center, 2001.

² Paper received an award by the Institute of Management Accountants.

³ Paper received the 2007 Notable Contribution Award by the AAA Auditing Section.

Presentations/Proceedings:

“Analysis of the Admissibility of Accounting-Related Expert Witness Testimony Through Daubert Challenges,” May 2011, Hawaii International Conference on Business, Honolulu, HI.

“Logic Fallacies: A Useful Accounting Education Tool,” May 2010, Hawaii International Conference on Business, Honolulu, HI.

“Using Logic Frameworks to Teach Accounting,” May 2009, Western Region AAA, San Diego, CA.
“Accounting Issues for Fish Cooperatives” Fish Cooperative Workshop, November 2007, sponsored by the Institute for Social and Economic Research, UAA, Anchorage, AK

“Business Planning and Management” Alaska Seafood Leadership Institute October 2006 training session, sponsored by Department of Commerce, Community and Economic Development, Anchorage, AK

“E-Commerce Applications & Developing Business Plans” Nuts and Bolts Workshop on Value Added Fish Processing sponsored by BBEDC and the Marine Advisory Program, Naknek, AK 2006.

“Becoming a More Effective Board Member” Dillingham campus of UAF, AK Fall 2005.

“How to Read a Financial Statement” Dillingham campus of UAF, AK, Fall 2005.

“Implementation of GASB 34, 35 & 38” SE AAA meeting Charleston, SC, 2002.

“Earnings Management Opportunities, Audit Quality, and External Monitoring,” 1995 AAA Annual Meeting, Orlando, Florida August 1995.

Continuing Research projects:

“Critical Reasoning in Accounting Curricula” with Michael DeCelles, under review Accounting Education: An International Journal.

“Analysis of the Admissibility of Accounting-Related Expert Witness Testimony Through Daubert Challenges.” with Michael DeCelles

“Adoption of International Accounting Standards: Not So Fast! with Ken Abramowicz, & Michael DeCelles

Operations Plan for Proposed South Denali Visitor Center, funding provided by the State of Alaska Division of Parks & Outdoor Recreation, UAA Center for Economic Development.

Awards:

AAA Auditing Section Notable Contribution Award 2007

GAAP Club Outstanding Service Award 2008-09

GAAP Club Outstanding Teacher Award 2009-10

NABL & RSS 2010 Dennis Demmert Appreciation and Recognition Award.

September 2011

Service:

School of Management- Current (& past) Accounting Program Chair; Committees: Promotion & Tenure, Executive committee, Assessment of Learning.

University: Academic advising center, SOM Dean search committee, Accounting & Finance search committees, UAF and UA Program initiatives evaluation/selection committees.

Board member (current President), Family Centered Services of Alaska, Inc.
Board member, Spirit of Alaska Credit Union.

Advisor to Inupiat Community of the Arctic Slope, Tribal Government for eight villages on the Arctic Slope of Alaska.

Professional Experience

Consultant- Northern Consulting, Fairbanks, Alaska

Significant activities: Accounting & Financial support/analysis, accounting and grants management training, internal controls evaluation, QuickBooks setup, training and ancillary support, indirect cost proposal preparation and negotiation, professional staff recruitment.

Consultant- Northern Economics Research Associates, Fairbanks, Alaska

Significant responsibilities: Evaluation of proposed Alaska gas line alternatives including analysis of construction costs, gas market & revenue forecasts, processing methodologies, and cost of capital estimates. Performed economic analyses for various projects, including socio-economic effects of transformation and deployments of US Army Alaska personnel, expenditure and recreation activity surveys; building construction cost/benefit analyses, cost impacts of proposed construction standards & methods.

Internship- Securities and Exchange Commission, Enforcement Division-Summer 1993, Chicago, IL.

Senior Accountant- Alaska Permanent Fund Corporation, Juneau, Alaska.

Duration: November 1986 to August 1988.

Significant responsibilities included: supervised accounting activities for fixed income, equity and commercial real estate investments, preparation of financial reports, and development of several computerized systems for securities transaction processing and asset manager performance assessment.

Audit Senior-Ernst & Young, Anchorage, Alaska.

Duration: August 1984 to November 1986.

Significant Clients: Financial Institutions, Not-for-profit health organizations, and Municipalities.

Professional Affiliations

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

American Accounting Association

Certified Public Accountant State of Alaska