

Vita

Donald K. Clancy

Professor and Senior Associate Dean

Jerry S. Rawls College of Business Administration
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Appointments:

Senior Associate Dean, September 2007 to present; and Associate Dean, Jerry S. Rawls College of Business Administration, Texas Tech University, 2001-2007.

Interim Associate Dean, Jerry S. Rawls College of Business Administration, Texas Tech University, January 2001 to August 2001.

Director of Accounting Programs, College of Business Administration, Texas Tech University, May, 1998 to December 2000.

Professor, Area of Accounting, College of Business Administration, Texas Tech University, 1987 to present.

Associate Professor, Area of Accounting; Texas Tech University; January, 1982 to 1987.

Associate Professor, Anderson School of Management; University of New Mexico; September, 1979 to December, 1981.

Assistant Professor, Anderson School of Management; University of New Mexico; September, 1974 to August, 1979.

Academic Preparation:

DOCTOR OF PHILOSOPHY, The Pennsylvania State University, 1976.

Major Field: Accounting Secondary Fields: Finance, Computer Science

Dissertation Title: An Analysis of Alternative Reporting Concepts of Convertible Debentures

MASTER OF BUSINESS ADMINISTRATION, The Pennsylvania State University, 1971.

Major Field: Accounting

BACHELOR OF SCIENCE IN ACCOUNTING, The Pennsylvania State University, 1970.

9/07

PUBLICATIONS AND RESEARCH ACTIVITY

Journal Articles:

- Thomas F. Madison and Donald K. Clancy. 2000. "Downsizing and Performance: An Empirical Study of the Effects of Competition and Equity Market Pressure." *Advances in Management Accounting* (Volume 9): 91-107.
- Donald K. Clancy and Ronald Zhao. 1999. "A Bank Failure Prediction Model Based on Bank Operations Profile." *Asia-Pacific Journal of Accounting* (December) 6(2): 255-274.
- Donald K. Clancy and Dena W. Johnson. 1999. "Stockholder Value, Adaptation and Asset Management: A Study of the U.S. Electronics Industry," *Advances in Management Accounting*, Volume 7: 203-216.
- Donald K. Clancy. 1998. "Strategic Design Cost Analysis," *Cost Engineering*. (August): 2-7.
- Donald K. Clancy and Thomas F. Madison. 1997. "Cost-Volume-Profit Analysis and Changing Costs: Reconciling Theory and Practice," *Journal of Cost Analysis* (Fall): 89-108.
- Donald K. Clancy and Terry K. Patton, 1996. "Service Efforts and Accomplishments Reporting: A Study of Texas Public Schools," *Public Budgeting and Financial Management*, Volume 8, Issue 2 (Summer): 272-302.
- Thomas P. Klammer and Donald K. Clancy. 1992. "CAM-I Developments," *Management Accounting* (January).
- Gary J. Mann and Donald K. Clancy. 1989. "Peer Pressure for IS Change," *Managing MIS Personnel* (September), pp. 1-3.
- Stephen Willits, Donald K. Clancy, and Robert Freeman. 1988. "Public Employee Retirement System Reports: A Study of Knowledgeable User Information Processing Ability," *Research in Governmental and Nonprofit Accounting*, pp. 3-48.
- Frank Collins, Robert Seiler, and Donald K. Clancy. 1987. "Managing Stress in the Budget System: An Empirical Study," *International Journal of Management* (September), pp. 486-503.
- Paul Munter, Donald K. Clancy, and C. Thomas Moores. 1986. "Accounting for Financial Futures: The Question of Risk Reduction," *Advances in Accounting*, pp. 51-70.
- Stephen Willits and Donald K. Clancy. 1985. "Computer Usage and Student Performance,"

AEDS Journal (Winter), pp. 87-94.

- Donald K. Clancy and Don Finn. 1985. "Capital Project Life Cycles: A Reorientation of Project Selection," *Cost and Management* (July, 1985), pp. 6-10.
- Donald K. Clancy and Don W. Finn. 1985. "Processus de Selection dans Le Cycle de Viendes Projects d'Investissement," *Cost and Management* (July), pp. 10-15. (The French translation of preceding article.)
- Donald K. Clancy and Don W. Finn. 1985. "The Optimal Mix of Generalizable Resources: A Capital Budgeting Criterion," *International Journal of Management* (June), pp. 35-40.
- Paul Munter, Donald K. Clancy, and C. Thomas Moores. 1985. "Accounting for Futures Contracts," *CPA Journal* (March), pp. 18-25.
- Frank Collins, Robert Seiler, and Donald K. Clancy. 1984. "Budgetary Attitudes: The Effects of Role Senders, Stress, and Performance Evaluation," *Accounting and Business Research* (Spring): 163-168.
- Donald K. Clancy, Paul Koogler, and Frank Collins. 1982. "The New System Arrives," *Journal of Systems Management* (November): 28-32.
- Donald K. Clancy, Frank Collins, and Robert Chatfield. 1982. "Capital Project Selection: The Behavioral Aspects," *Cost and Management* (September): 28-32.
- Reprinted in Richard H. Mimich and Jeffrey Kantor, *Management Accounting and Control Cases and Readings* (Prentice Hall, 1985).
- Donald K. Clancy and John Yeakel. 1981. "Dilutionary Exchanges and Financial Reporting," *Financial Analysts Journal* (September): 70-73.
- Donald K. Clancy, Frank Collins, and Selimo C. Rael. 1980. "Internal Auditing: Some Behavioral Perceptions," *Internal Auditor* (June): 44-52; Awarded the Institute of Internal Auditors Outstanding Chapter Sponsored Manuscript.
- Donald K. Clancy and Frank Collins. 1979. "Informal Accounting Information Systems: Some Tentative Findings," *Accounting, Organizations and Society*, 4(3): 21-30.
- Donald K. Clancy. 1978. "What is a Convertible Debenture? A Review of the Literature in the U. S. A.," *ABACUS, Journal of Accounting and Business* (December): 171-179.
- Donald K. Clancy. 1978. "The Management Control Problems of Responsibility Accounting," *Management Accounting* (March): 35-40.

Reprinted in Richard H. Mimich and Jeffrey Kantor, *Management Accounting and Control Cases and Readings* (Prentice Hall, 1985).

Books and Book Chapters:

- Lane K. Anderson and Donald K. Clancy. 1998. *Cost Accounting, Second Edition* (Dame Publishing, Inc., Houston, Texas).
- Donald K. Clancy. 1997. *Accounting Research Methods: Resource Materials*, Revised Edition. (Texas Tech University, Lubbock, Texas).
- Donald K. Clancy and Don Finn. 1996. "The Project Life Cycle," Chapter 2, Kurt Hienze, Editor, *Cost Management of Capital Projects* Cost Engineering Series, v. 27 (Marcel Decker, Inc., New York, New York).
- Donald K. Clancy. 1991. *Non-Manufacturing Productivity: A Literature Search for an Activity Basis* (Computer Automated Manufacturing, International, Arlington, Texas).
- Lane K. Anderson and Donald K. Clancy. 1991. *Cost Accounting* (Richard D. Irwin, Homewood, Illinois).
- Lane K. Anderson and Donald K. Clancy. 1991. *Solutions Manual to Accompany Cost Accounting* (Richard D. Irwin, Homewood, Illinois).
- Donald K. Clancy, Frank Collins, and Robert Chatfield. 1989. "CHAPTER 16: Behavioral Factors of Capital Budgeting," Gary Siegel and Helene Ramanauskas-Marconi, Editors, *Behavioral Accounting* (South-Western Publishing Co., Cincinnati, Ohio), pp. 361-379.
- Robert Cappetinni and Donald K. Clancy (Editors). 1987. *Accounting Robotics and the New Manufacturing Environment* (American Accounting Association, Sarasota, Florida).
- Donald K. Clancy. 1986. *Annotated Management Accounting Readings* (Dame Publishing, Houston, Texas).
- Donald K. Clancy. 1982. "Capital Budgeting," in Richard Hopeman, *Production and Operations Management* (Merrill Publishing Co.).

Conference Proceedings:

- Donald K. Clancy and Ronald Zhao. 1997. "Bank Operations Models," *Proceedings of the Northeast Regional Meeting of the American Accounting Association* (American

Accounting Association, Binghamton, New York). Also, appeared in the *Proceedings of the Mid-Atlantic Regional Meeting of the American Accounting Association*.

Frank Collins, Paul Munter, and Donald K. Clancy. 1984. "Path Analysis in Behavioral Research: The Causation Dilemma," *Proceedings of the American Accounting Association Annual Meeting* (American Accounting Association, Sarasota, Florida).

Donald K. Clancy and Paul Munter. 1983. "Interest Rate Futures: An Accounting Recognition Problem," *Proceedings of the Southwestern Regional Meeting*.

Frank Collins and Donald K. Clancy. 1980. "Management Accounting as a Role Process in Organizational Control: A Research Perspective," *Proceedings of the Southwest Regional Meeting*.

Donald K. Clancy and Frank Collins. 1977. "Informal Information: An Exploratory Study," *Proceedings of the Southwestern Regional Meeting*.

Frank Collins and Donald K. Clancy. 1976. "Attitudes of CPAs Towards Range Estimates in Financial Reports: A Behavioral Study," *Proceedings of the Southwestern Regional Meeting*.

William Schrader, Robert E. Malcom, and Donald K. Clancy. 1975. "The Effects of Business Combinations on EPS Growth Rates," *Proceedings of the Ohio Regional Meeting of the American Accounting Association*.

William Schrader, Robert E. Malcom, and Donald K. Clancy. 1975. "Are Earnings Useful? An Empirical Study," *Proceedings of the Mid-Atlantic Regional Meeting of the American Accounting Association*.

Other Works Published:

Donald K. Clancy. 1994. "Ethics in Managerial Accounting," *Newsletter of the Public Interest Section* (Spring): 12.

Donald K. Clancy, Book review of Peter B. B. Turney. 1991. *Common Cents: The ABC Performance Breakthrough* in *Management Accounting News and Views* (Fall): 6-7.

Donald K. Clancy. 1990. "Message from the Chair," *Management Accounting News and Views* (Spring): 1-2.

Donald K. Clancy. 1989. "Message from the Chair," *Management Accounting News and Views* (Fall): 1-2.

Donald K. Clancy. 1979. Book Review of Barry Cushing, *Accounting Information Systems*

and Business Organizations, *The Accounting Review* (April): 449-450.

Report of the Committee on Accounting Library (American Accounting Association, July, 1977).

Funded Research Completed:

Brian MacDonald and Donald K. Clancy, *A Study of New Mexico Transportation Providers* (Bureau of Business and Economic Research, University of New Mexico, 1981).

Brian McDonald and Donald K. Clancy, *Evaluation of Kennecott Minerals Company's Chino (New Mexico) Mines Division Smelter's Financial Eligibility for a Primary Nonferrous Smelter Order* (Bureau of Business and Economic Research, University of New Mexico, 1981).

Other Research Activities:

Research Interests and Projects in Process:

Intellectual Property and Electronic Industry Value
Capacity Management in the U.S. Electronic Industry
Design Cost Systems

Editorial Review Boards:

Advances in Management Accounting, 1991 to present.
Behavioral Research in Accounting, 1996 to 1998.
Journal of Management Accounting Research, 1987 to 1995.
Accounting Educator's Journal, 1987 to 1991.
The Accounting Review, 1977-80.

INSTRUCTION

During the recent past my primary teaching emphases have been (1) the financial and managerial sequence in the MBA program, (2) research and discussion courses related to the Accounting Doctoral Program, and (3) the undergraduate advanced cost course.

Curriculum during career.

Managerial Accounting

Managerial Accounting (Undergraduate and MBA Core)
Cost Accounting (Undergraduate)

Advanced Managerial Accounting (Undergraduate and Graduate)

Advanced Cost/Managerial Accounting (Undergraduate)
Seminar in Management Control (Graduate)

- Seminar in Controllershship (Graduate)
- Strategic Cost Management and Policy (Graduate)
- Accounting Systems
 - Accounting Information Systems (Undergraduate)
 - Seminar in Accounting Systems (Graduate)
- Financial Accounting
 - Introduction to Financial Accounting (Undergraduate and MBA Core)
 - Intermediate Financial Accounting I & II
 - Advanced Accounting Problems (Undergraduate)
 - Advanced Accounting Theory (Undergraduate)
 - Accelerated Financial Accounting (Graduate)
 - Seminar in Financial Accounting Theory (Graduate)
 - Seminar in Financial Reporting (Doctoral)
- Financial and Managerial Accounting Combined
 - Introduction to Financial and Managerial Accounting (MBA Core)
- Finance
 - Financial Management (MBA Required Course)
- Other
 - Accounting Research Colloquium (Doctoral)
 - Seminar in Accounting Research Methods (Doctoral)

Dissertation Committees:

Dissertation Chair:

- Phillip Morris, 2003. Quality and Competitive Advantage: An Empirical Study of ISO 9000 Adoption in the Electronics Industry.
- Thomas F. Madison, 1998. Downsizing, Efficiency, and Profitability: An Empirical Study of Manufacturers.
- Ronald Zhao, 1994, An Operations Profile-Based Approach to Depository Institution Distress Prediction.
- Sherry Mills, 1988, Effects of the Service Encounter on CPA Firm Retention.
- Mark Bettner, 1988, The Effects of Perceived Accounting Competence, Machiavellianism, Past Budgeting Behavior, and Beliefs about the Effectiveness of Past Budgeting Behavior on Budgetary Analysis: An Empirical Analysis. Awarded the National Association of Accountants dissertation grant.
- Gene Johnson, 1986, The Relative Use of Formal and Informal Information in the Evaluation of Individual Performance. Awarded the National Association of Accountants Dissertation Grant.

Committee Member:

- Arthur Young, Taxation, 2002.
- Gary Fleishman, Taxation, 1995.
- Jeffrey Bryant, Taxation, 1994.

Benson Wier, Accounting, 1993.
 Ronald Young, Accounting, 1992.
 Lawrence Johnson, Accounting, 1991.
 Akemi Chatfield, Management Information Systems, 1990.
 Gary K. Rhoads, Marketing, 1988.
 Michael Lockett, Finance, 1988.
 Stephen Willits, Accounting, 1986. Awarded the Outstanding Governmental and
 non-Profit Accounting Dissertation.
 Judy Cassidy, 1986.

Independent Studies with Doctoral Students:

Ronald Zhao. "Textile Industry Applications of the New Manufacturing Environment
 Concepts."
 Benson Weir. "Quantitative Applications to Managerial Accounting: Jensen and others."
 Gary Mann. "Resistance to Change in Accounting Systems"; This paper eventually
 developed into his dissertation topic.
 Gary Mann. "A Group Emphasis to System Implementation"; Summer, 1984; Published in
MIS Personnel.
 Gene Johnson. "Rates of Return"; potential dissertation topic.
 Steve Willits. "Computer Usage and Student Performance"; published in the *AEDS Journal*.
 David Paradise. "Computer Cost Allocation and Employment Attitudes"; potential
 dissertation topic.

Course Technical Notes and Materials:

Design Cost Accounting; teaching note and problem materials for the undergraduate cost
 accounting course.
 Activity-Based Accounting; teaching note and problem materials for the MBA core course
 and undergraduate cost accounting.
 Note on Risk Reduction with Financial Futures, with Paul Munter; Advanced Managerial
 Accounting.
 The Qualitative Nature of Capital Project Selection; for Seminar on Management Control.
 The Decision to Lease Leveraged Assets; Seminar on Management Control.
 Tree Diagrams for Presenting Cost Variances; Cost Accounting.
 Convertible Debt: Debt or Equity; Advanced Accounting Theory (Undergraduate).
 What is a Liability?; Advanced Accounting Theory (Undergraduate).
 A Note on Dilutionary Exchanges and Financial Reporting; Advanced Accounting Theory
 (Undergraduate).

Cases:

Cases for Managerial Accounting (MBA course)
 Valley Broadcasters, with Kent Byus; Illustrates cost management issues.

Big Ten Zone, with Mark Jenkins; Illustrates planning in a highly constrained environment related to a service business.

Cases for Advanced Managerial Accounting

Anderson Grain Company; Integrates multiple regression, linear program, non-linear regression, and electronic spreadsheet model construction.

Cedarville Clinic; Microcomputer Case; Budget preparation techniques for a small clinic.

Southside Plant; Microcomputer Case; Analysis of materials and labor costs with standards over a 13-week period Rolling budget for next 13-week period.

Plains Developmental School; Microcomputer Case; budget preparation with spreadsheets going from last year's budget to the current year with changes.

Job Cost Estimator; Microcomputer Case; Illustrates complex decision processes involved in machine selection and cost estimating with electronic spreadsheets.

Cases for Accounting Systems

Atwater Manufacturing Company; Student semester project.

Valley Cooperative; Analysis of information needs.

Curley Spring Company; Reconstruct from partial data a set of statements and recommend an accounting system.

Kapik's, Inc.; Retail accounting system.

Russell Engineering Corporation; Cost accounting system.

Allison Industries, Inc.; large order entry system.

Continental Airlines, Inc.; Control over revenues.

Connecticut Mutual Life Insurance Company; Control of assets.

City of Waynesburg, Pa.; Municipal accounting systems.

KRV Industries, Inc.; Illustrates the systems problems with consolidations of large entities.

Cases for Financial Accounting (MBA)

Pension Trust Officer; Illustrates the interpretation of financial reporting beyond the annual reports of corporations.

SERVICE

During the recent past my primary service activities have been internal to the College of Business Administration as Chair of the Doctoral Program and Chair of Graduate Programs.

Institutional Service:

University-Wide Assignments, Texas Tech University (1982-Present)
SACS Compliance Committee, 2003-2005.

Academic Council, Member, 2001-present.
 Associate Dean's Council, Member, 2001-present.
 University Graduate Council, Member, 1993-1996
 Graduate Programs Committee, Member, 1993-94, 1995-96
 Graduate Appeals Committee, Member, 1994-95
 Library Policy Committee, Member, 1988-89

College Assignments, Texas Tech University (1982-Present):

Dean's Coordinating Council, member, 1998-Present.
 MBA Faculty Committee, Member, 1997-1998, ex officio, 2001-present.
 BBA Faculty Committee, Member 1982-83, ex officio, 2002-present.
 Doctoral Programs Committee, Chair, 1996-1998.
 Task Force on Critical Success Factors, 1995, member.
 The ISQS 2340 Committee, 1993, member.
 Graduate Programs Committee, Chair, 1989-90, 1991-92, 1996-1998; Member
 1989-98, 2002-present.
 Promotion and Tenure Committee, 1995-1997, member.
 Library Liaison Committee, Chair, 1988-89.
 Research Advisory Board, Member 1985-86; Chair 1986-88.
 Merit Advisory Committee, Member, 1986-87.
 Textbook Selection Committee, Member, 1983-84.
 Task Force on Academic Use of the Computer, Member; 1982-83.

Accounting Area Assignments, Texas Tech University (1982-Present):

Director of Accounting Programs, 1998-Present.
 Executive Committee, member, 1988-89, 1990-91, 1996-97; chair, 1998-Present.
 Doctoral Program Advisor, 1987-1998. *The accounting doctoral program was one of my major emphases as I provided the primary direction for the doctoral program. Under my leadership, 30 students completed the program, or about half that were ever graduated from Texas Tech in Accounting/Taxation.*
 Area Doctoral Program Committee, Chair, 1987-1998; member, 1982-present.
 Accounting Computer Resource Center, Director, 1985-87.
 Master of Science in Accounting Faculty Advisor, 1983-85.
 Accounting Colloquium Committee, Chair, 1982-84; Member 1982-present.
 Computer Advisory Committee, Member, June 1983 to present.
 Faculty Recruiting Committee, Member, 1981-Present.

University-Wide Assignments, University of New Mexico (1974-81)

Computer Users Committee, Member, 1975-81.
 University Press Committee, Member; 1981.
 Office of the Provost, consultant; Fall Semester, 1980.
 Faculty Senate, School of Management Representative, 1978-80.
 Research Policy Committee, Graduate School; 1978-80.
 Retirement Committee, University, member; 1979-80.

College Assignments, At the University of New Mexico (1974-81):
 Entrance and Credits Committee, Chair, 1979-81.
 Appointments, Promotions, and Tenure Committee, Member; 1980-81.
 Curriculum Committee, Chair, 1978-79.
 Faculty Policy Committee, 1976-78.
 Scholarship Committee, Chair, 1977-78.

Student Organizations, University of New Mexico:
 Accounting Association, Faculty Advisor, 1977-79.

Service to National Organizations:

Computer Automated Manufacturing International (CAMI)
 Academic Representative, 1990-1992
 Cost Management System Glossary Project Task Force, 1990-91
 Activity Cost Management Committee: Task Force on White Collar Productivity,
 1991-1992.

American Accounting Association, Management Accounting Section
 Nominating Committee, 1990-91, Chair; member, 1990-93.
 President, 1989-90. (Elected)
 Vice-President (President Elect) 1988-89. (Elected)
 Secretary-Treasurer, 1985-87. (Elected)
 Executive Committee, Member, 1982-84, 1985-91.
 Research Committee, Chair, 1987-88; Member 1983-84.
 Coordinating Committee, Secretary, June, 1982 to September 1983.
*I among 25 others helped found Management Accounting Section and I was
 administratively involved during its first 10 years. The membership grew from about
 100 to 1,900 during my participation as director, officer, and president. I helped push
 through the section journal: Journal of Management Accounting while I was the
 Section Secretary-Treasurer. The Management Accounting Section was a major
 service effort, which I believe was a significant contribution.*

American Accounting Association, General
 Officer Nominating Committee, Elected Member, 1990-91.
 American Accounting Association Council, 1989-91.
 Committee on Membership, 1977-79.
 Committee on Accounting Libraries, Member; 1976-77.

Institute of Management Accountants
 General Institute Service
 Dissertation Awards Committee, 1991-92
 Albuquerque Chapter

Vice-President, Membership, 1980-81.
 Vice-President, Education; 1978-80.
 Director of Manuscripts; 1976-78.
 Director of Educational Projects; 1975-76.

Presentations at Meeting

- "Developing Teams in Management Accounting," presented to the Southwest Regional Meeting of the American Accounting Association (Dallas, March, 1998).
- "Bank Operations Models," presented to the Mid-Atlantic Regional Meeting of the American Accounting Association (Baltimore, April, 1997).
- Discussant on the following papers presented at the Annual National Meeting of the American Accounting Association. 1992 (Washington, DC):
 Etherington, L. and D. Tjosvold, "A field Study of Budget Conflict Using LISREL Causal Modeling Analysis".
 Christensen, A. L. and M. M. Eining, "A Structural Equation Model of Software Piracy."
 Bline, D. M., W. F. Meixner, and K. R. Ferris, "Work Commitment: The Development of an Efficient and Reliable Measure."
- "Non-Manufacturing Productivity," presented to the Cost Management Systems Quarterly Meeting (New Orleans, June 10, 1991).
- "Activity Accounting Update," presented to the Lubbock Chapter of the Institute of Management Accountants, May, 1991.
- "Annual Business Meeting," Management Accounting Section, August 17, 1990. As President of the section, I led this meeting.
- "Cost Accounting in the 1990s," Texas Accounting Educators Seminar, October 20, 1989.
- "Path Analysis in Behavioral Research: The Causation Dilemma," August 18, 1984, Annual Meeting of the American Accounting Association; Toronto, Canada.
- "The Budget Cycle," August 15, 1984; Management Accounting Computer Workshop, Annual Meeting of the American Accounting Association; Toronto, Canada.
- "Discussion of the Savings Side of Refinancing;" March 1, 1984, Southwest Regional Meeting of the American Accounting Association.
- "Financial Topics," Session Chairperson; March 2, 1984, Southwest Regional Meeting of the American Accounting Association.

- "Discussion of Interest Capitalization in Financial Reports;" March 3, 1984, Southwest Regional Meeting of the American Accounting Association.
- "DRGs and Computers," January 7, 1984, Texas Medical Records Association, Midland-Odessa Regional Meeting.
- "Diagnosis Related Groups, Impact on Medical Records," Session Chairperson, Texas Tech Medical Center; November 29-30, 1983.
- "Interest Rate Futures: An Accounting Recognition Problem," March 1, 1983; Southwest Regional Meeting of the American Accounting Association.
- "Interest Rate Futures Contracts," February 21, 1983; Colloquium, College of Business, Texas Tech University.
- "Management Accounting as a Role Process in Organizational Control: A Research Perspective"; March 19, 1980, Southwest Regional Meeting of the American Accounting Association.
- "The Challenging Roles of the Management Accountant," October 11, 1977, National Association of Accountants, Albuquerque.
- "Informal Information: An Exploratory Study," March 26, 1977, New Orleans; Southwest Regional Meeting of the American Accounting Association.
- "Accounting Careers and Accounting," January 11, 1977; National Association of Accountants, Albuquerque.
- "Attitudes of CPA's Towards Range Estimates in Financial Reports -- A Behavioral Study"; March 19, 1976; Southwest Regional Meeting of the American Accounting Association, San Antonio, Texas.

Other Professional Activities

Continuing Professional Development Activity

- Director, CPA Review Program, Accounting Faculty of the University of New Mexico; January 1978 to June 1981. Numerous Presentations.
- Director, Professional Program in General Accounting, State Auditors Office, State of New Mexico, Santa Fe, 1977. Numerous Presentations.
- Director, CPA Review Program, Albuquerque, Peat Marwick Mitchell, 1976. Four Presentations.
- Course Presentations:

- "Cost and Managerial Accounting Review," Fall, 1994 & 1995, Southwest School of Accounting Education.
- "Budgeting by Department and Activity," Fall, 1982; six presentations on the budget process; Center for Professional Development, Texas Tech University.
- "Basic Financial Reports," August 22, 1979; Financial Management for Non-Financial Managers; Management Development Center, University of New Mexico.
- "Accounting and Organizational Controls," May 26, 1977; Computer-Based Management Information Systems for Small Business Seminar; Management Development Center; University of New Mexico.

Book Reviews for Publishers:

- Review Reports on Larry Killough and Wayne Leininger, *Cost Accounting for Managerial Decision Making* (West Publishing Company, 1984).
- Review Report on Robert J. Thierouf and George W. Reynolds, *Effective Information Systems Management* (Charles E. Merrill Publishing Company, 1982)
- Review Report on the Lucas and Gibson, *A Casebook for Management Information Systems* (McGraw-Hill Book Company, 1981).
- Review Reports on Robert Seiler and Frank Collins, *Accounting Principles for Management* (Charles E. Merrill Publishing Company, 1981).
- Review Reports on John Burch and Joseph Sardinas, *Computer Control and Audit: A Total Systems Approach* (John Wiley and Sons, 1978).

Other Service to Organizations:

- Report on Initial Analysis of Prime Times Publishing Company; strategic analysis of the firm, December, 1980.
- Financial Analysis Report to Arbitrators; Paul Swartz, Attorney at Law, Albuquerque, New Mexico, 1980.
- Design and Implementation Recommendations for a Financial Planning System; Albuquerque Clinic; 1979. This was a continuing relationship from 1979 through 1985.
- Report on the Budgeting Process, Albuquerque Public Schools with Professor Howard Finston; 1978.
- Expert witness, AVCO vs. Southern Pacific Railway; White, Koch, Kelly, and McCarthy, Attorneys at Law; Santa Fe, New Mexico; September, 1976 to May, 1977.

HONORS

- Service Award, Management Accounting Section of the American Accounting Association, 1990.
- KPMG Faculty Fellow, 1985-1995.
- Outstanding Chapter Sponsored Research Award, Institute of Internal Auditors, 1979.
- Doctoral Consortium Fellow, American Accounting Association, 1973.
- National Defense Fellow, The Pennsylvania State University, 1971-74.

Haskins and Sells Award for Excellence in Accounting, The Pennsylvania State University, 1970.
Beta Alpha Psi, Honorary, Accounting.
Beta Gamma Sigma, Honorary, Business Administration.
Phi Kappa Phi, Honorary, Scholastic.
Outstanding Business Graduate, College of Business, The Pennsylvania State University, 1970.