

**HUGH D. GROVE**  
Professor  
School of Accountancy  
Daniels College of Business  
University of Denver, Denver, CO 80208  
Phones: 303-871-2026 (W); 303-470-3475 (H)  
Fax: 303-871-2016; email: hgrove@du.edu

**DEGREES:**

BA: University of Michigan, 1967, Accounting  
MBA: University of Michigan, 1968, Accounting  
DBA: University of Southern California, 1975, Accounting;  
Minors: Business Economics, Public Administration;  
Dissertation: Improving Accounting Information With Measurement Theory

**PERSONAL EMPLOYMENT AND CONSULTING:**

Professor, University of Denver, School of Accountancy, 1975-*present*  
State of Michigan, Certified Public Accountant (CPA), 1971-*present*  
Practitioner, Small Business Income Taxes, 1983-2011  
Visiting Professor, Bocconi University, Milan, Italy, 1992, 1997, and 2004  
Expert Witness, Susman, Godfrey and McGowan, 1986-1987  
Expert Witness, Alexander Grant (Fox) and Company, 1985  
Visiting Professor, University of Colorado, Denver, 1985-1986  
Visiting Professor, University of Colorado, Boulder, 1986  
Program Director and Instructor, School of Accountancy,  
CPA Exam Review Course, 1976-1985  
Program Director and Instructor, National Association of State Boards of  
Accountancy, Uniform CPA Exam Critique Seminars, 1976-1983  
Consultant, State of Colorado, Mental Health Care Cost Systems, 1976-1977  
Lecturer, University of Southern California, 1974-1975  
Assistant Professor, California State Polytechnic University, 1971-1975  
Senior Accountant, Arthur Andersen and Co., Detroit, 1969-1971  
Instructor, Oakland Community College, 1968-1969

**INSTRUCTOR IN TRAINING PROGRAMS:**

CPE4U Colorado, Continuing Professional Education (CPE) Seminars:  
1) Fraudulent Financial Reporting Detection and 2) Business Valuation per  
AICPA Statement on Standards for Valuation Services No. 1, 2007-present  
Certified Fraud Examiners, Fraudulent Financial Reporting Detection Seminar, 2014  
Chartered Financial Analyst (CFA) Review Course, 1998-2010  
Colorado Society of CPAs Faculty Conference, Accounting Fraud Research, 2002-2004

University of Denver, Institute for Public Policy Studies, Enron Case, CLE Credit, 2002  
First Data Corporation, Financial Accounting & Finance Courses, 2000-2001  
National Center for Continuing Education, Merger & Acquisition Seminars, 1999  
University of Denver Leadership Challenge Program, 1994-2000  
University of Denver Case Writing Seminar, 1998  
Institute of Management Accountants Benchmarking Seminar, 1996  
University of Denver Outward Bound Programs, 1992-1994  
University of Denver MBA Transitional Experiences, 1990-1993  
University of Denver MBA Quality Seminars, 1992-1993  
Pace Corporation Managers, Quality Seminar, 1993  
State of Colorado Fiscal Managers, Internal Control Seminar, 1989  
Lawyers, Financial Accounting Seminar, 1986-1987  
Amoco Accountants, Mining Accounting Seminar, 1984  
Accountants, Extractive Accounting Seminars, 1981-1984  
Rosemary Weiss and Co. CPAs, Extractive Accounting Seminar, 1981  
Anaconda Internal Auditors, Accounting/Auditing Seminar, 1981  
Federal Fiscal Managers, Managerial Accounting Seminar, 1980  
State of Wyoming Public Accountants, Accounting Seminar, 1979  
State of Colorado Internal Auditors, Auditing Seminar, 1978  
U.S. Forest Service Internal Auditors, Accounting/Auditing Seminar, 1976

#### **PARTICIPANT IN TRAINING PROGRAMS:**

Colorado Society of CPAs: Colorado Accounting Faculty Seminars, 1987-*present*  
University of Denver, Annual Income Tax Updates, 1996-2010  
Deloitte & Touche Foundation, Trueblood Seminar for Professors, 1988, 1995 & 2001  
Colorado Society of CPAs, Annual Income Tax Updates, 1985-1995  
University of Denver Teaching/Research Seminars, 1988-1999  
Colorado Petroleum Accountants' Society Seminar, 1999  
Price Waterhouse Educational Program, 1995  
US West, Quality Training Seminars, 1992  
University of Denver Diversity Seminars, 1990-1992  
University of Denver Outward Bound Programs, 1989-1992  
University of Denver Research Databases Seminars, 1991  
University of Denver Communications Seminar, 1990  
University of Denver Creativity Seminar, 1990  
University of Denver Ethics Seminar, 1989  
North Texas State, Extractive Accounting Seminars, 1979-1989  
Coopers & Lybrand, Professional Issues Seminar, 1990  
Institute of Management Accountants, Managerial Case Seminar, 1987

#### **PROFESSIONAL SERVICE AND ORGANIZATIONS:**

Co-Chair, Annual Corporate Governance Workshop, European Institute for  
Advanced Studies in Management, Brussels, Belgium, 2004-*present*  
Corporate Governance Portfolio Partner, Corporate Governance Institute,

St. Gallen University, Switzerland, 2009-*present*  
Scientific Committee for the Corporate Governance Chair of the Burgundy School  
Of Business, Dijon University, Dijon, France, 2010-*present*  
Global Repository of Corporate Governance Experts, International Center for Banking  
and Corporate Governance, Department of International Economics, Ukrainian  
Academy of Banking of the National Bank of Ukraine, 2014-*present*  
International Advisory Board, Corporate Finance, Higher School of Economics  
University, Moscow, 2009-2012  
Scientific Committee Reviewer: Corporate Governance, Ecole Supérieure de Gestion  
University, Paris, 2008-2012  
Case Editor, Journal of Forensic and Investigative Accounting, 2011-*present*  
Case Co-Editor, Journal of Financial Education, 2009-*present*  
Co-Chair, Finance/Economics Round Table Track, North American Case Research  
Association Annual Meeting, 2009-2012  
Editorial Board, Case Research Journal, 2001-*present*  
Editorial Board, Journal of Accounting Case Research/Accounting Perspectives, 1993-*present*  
Editorial Board, IMA Educational Case Journal, 2007-*present*  
Editorial Board, Journal of Managerial Issues, 1992-2011  
Editorial Board, Petroleum Accounting & Financial Management Journal, 1987-1999  
Editorial Board, Oil and Gas Tax Quarterly, 1985-1991  
Ad Hoc Reviewer, Journal of Forensic and Investigative Accounting, 2007-2011  
Ad Hoc Reviewer, Business Case Journal, 1998-2011  
Ad Hoc Reviewer, North American Case Research Association Annual Meeting, 1994-2008  
Ad Hoc Reviewer, Journal of Financial Education, 2001-2008  
Ad Hoc Reviewer, Annual Advances in Business Cases, 1995-1996  
American Institute of Certified Public Accountants  
Colorado Society of Certified Public Accountants  
The Institute of Management Accountants  
American Accounting Association; Forensic and Investigative Accounting Section  
North American Case Research Association

#### **PUBLIC SERVICE ACTIVITIES:**

Nature Conservancy Advisory Board, 2005-2011  
Jefferson County Open Space, Volunteer Park Patroller, 1999-2008  
Evergreen Rotary Club, Charter Member and Program Director, 1985-1993  
Colorado Mountain Club, Fund Raising Mountain Climbs, 1989  
Sierra Club, Trail Maintenance and Trip Leader, 1987-1991  
Evergreen Center for the Arts, Treasurer and Board of Directors, 1983-1986

#### **HONORS AND RECOGNITIONS:**

American Accounting Association, Forensic & Investigative Accounting Section:  
Best Research Paper Award, 2012  
North American Case Research Association, Jon Welch Best Finance Case Award, 2009  
North American Case Research Association, Outstanding Reviewer Award, 2008

University of Denver:

University Faculty Research Recognition: Top 8% of all DU Researchers, 2012, 2013

University Distinguished Scholar Award, 1993

Daniels College of Business:

Integration Research Professor Award, 1999, 2003, 2008 and 2012

C. Thomas Howard Endowed Teacher Scholar Award, 2006

Research Professor Award, 1995

The Evelyn & Jay G. Piccinati Endowed Professorship, 1994-1995

US West Willemssen Research Professorship, 1991-1993

Scholar/Teaching Professor Award, 1992

Research Professor Award, 1988

School of Accountancy:

John J. Gilbert Professorship, 2003-2005

Kesselman Teaching and Research Professor Awards, 1991 and 1988

Colorado Society of CPAs Educational Foundation Grant, Red Flag Analysis, 2003

Colorado Society of CPAs Educational Foundation Grant, Enron Analysis, 2002

Daniels College of Business Research Grants:

"Exiting AmData Software China Ltd.: Sell Now or Later?" with Tom Cook, 2009

"Physical Therapy Companies Case, with Tom Cook, 2007

"Whitetracks Case," with Tom Cook, 2006

"Ted's Trailer Case," with Tom Cook, 2006

"Tree Farm Case," with Tom Cook, 2005

"Financial and Corporate Governance Red Flags," with Tom Cook, 2005

"Teaching the Lattice Model," with Tom Cook, 2005

"Southlake Bookstore Case," with Buff Honodel, 2004

"Optical Scanners M&A Case," with Tom Cook, 2004

"Boardwalk M&A Case," with Tom Cook, 2004

"First Tennessee M&A Case," with Tom Cook, 2004

"F5 Networks Case," with Tom Cook, 2003

"Statistical Analysis of Financial Ratio Red Flags," with Tom Cook, 2003

"TeleCom Case," with Tom Cook, 2003

"Enron Red Flags Case," 2002

"Vitessa Survival Case," with Tom Cook, 2002

"Westlake Bookstore Case," with Tristy Rudebusch, 2002

"Rocky Mountain Drywall Case," with Tom Cook, 2001

"TeleTech Joint Venture Case," with Tom Cook, 2000

"Hermes Corp: Joint Venture Case," with Tom Cook, 2000

"Cygnus Computer Associates: M&A Case," with Tom Cook, 1999

"Coors Case: Balanced Scorecard," with Tom Cook, 1999

"Discovery Corp: Merger & Acquisition Strategy," with Tom Cook, 1999

"GE: Six Sigma Strategy," with Hank Giclas, 1998

"Amoco Systems Applications Programs (SAP) Case," with Tom Cook, 1998

"TeleTech IPO and Accounting Choices Cases," with Tom Cook, 1997

"Using Benchmarking for Reengineering," with Sergio Beretta, 1996

"Investing in Russia Case," with Tom Cook and L. Karnovsky, 1996

"US WEST Economic Value Analysis," with Tom Cook, 1995

"Coors Case: Value Chain Analysis," with Tom Cook, 1995  
"CompreCare Case: Process Reengineering," with Tom Cook, 1994  
"LT Helmets Case: Business Plan," with G. VonStroh and T. Cook, 1994  
"Highland Case: Business Valuation," with Tom Cook, 1994  
"Samsonite Case: Baldrige Assessments," with Jim Sorensen, 1993  
"Western Case: Turnaround Management," with Cynthia Fukami, 1993  
"LT Helmets Case: Cash Management," with G. VonStroh and T. Cook, 1993  
"Earnings Management," with John Bazley and Tommi Johnsen, 1992  
"Assessing MIS Effectiveness," with Frank Selto, 1988  
"Bankruptcy Prediction in U.S. Oil Firms," with F. Selto and P. Lee, 1994  
"Risk Analysis for First-Time Audits," with Glyn Hanbery, 1984  
"Profitability and the Choice of MIS," with Frank Selto, 1983  
"Detecting Management Fraud," with Frank Selto and Jim Sorensen, 1982  
University of Lethbridge, Canada, Accounting Case Writing Award, 1988  
Petroleum Accountants Society, Research Grant, 1988  
The Colorado Trust, Education Travel Grant, 1987  
Peat Marwick and Mitchell Foundation Research Grant: "Development of a Management Audit Model," with Richard Fabrikant, 1977-1978  
American Accounting Association, Doctoral Consortium Fellow, 1974  
Price Waterhouse: Outstanding Doctoral Student Award,  
University of Southern California, 1974  
Chi Psi: Graduate Scholarship Award, University of Michigan, 1968  
Haskins and Sells: Outstanding Undergraduate Student Award, Univ. of Michigan, 1967

#### **PUBLICATIONS---ARTICLES:**

"Trapped Cash and Robocop Models in Mining and Primary Metal Companies," with Mac Clouse and Rick Leaman, Oil, Gas and Energy Quarterly, 2015, June, Volume 63, No. 4-*forthcoming*.

"Lessons Learned From the SEC's FCPA Enforcement Actions Involving Oil, Gas, and Energy Firms," with Lorenzo Patelli, Oil, Gas and Energy Quarterly, 2015, June, Volume 63, No. 4-*forthcoming*.

"An Investigation of CEO Pay and Market Cap Performance in Three Mining and Metals Industries," with Mac Clouse, Oil, Gas and Energy Quarterly, 2015, March, Volume 63, No. 3-*forthcoming*.

"Corporate Governance and Market Cap Destruction: A Predictive Model," with Mac Clouse, Corporate Ownership and Control, 2014, Special Issue: Global Financial Markets and Corporate Governance: Issues of Efficiency and Effectiveness-*forthcoming*.

"Using Fraud Models and Ratios to Improve Cross-Border Forensic Analysis: Examples with Chinese IPO and RTO Companies," with Mac Clouse, Journal of Forensic and Investigative Accounting, 2014, Volume 6, Issue 3, Special International Issue, pp. 189-235.

- “Longtop Financial Technologies Ltd.: Phony Cash From IPO Onward?” with Lisa Victoravich, Journal of Forensic and Investigative Accounting, 2014, Volume 6, Issue 3, Special International Issue, pp. 171-188.
- “Islamic Banks’ Risk Management Case,” with Zaid Alrukhayyes and Jeff Feldman, Online Journal of International Case Analysis, 2014, Volume 5, No. 2, pp. 1-39.
- “Corporate Governance Listing Requirements: Protecting Investors From Fraudulent Financial Reporting,” with Khalid Aljifri and Lisa Victoravich, Corporate Ownership and Control, 2014, Winter, Volume 11, Issue 4, pp. 657-685.
- “Cash Conversion Cycle versus Current and Quick Ratios: Gold Mining Companies Example,” with Mac Clouse, Oil, Gas and Energy Quarterly, 2014, December, Volume 63, No. 2.
- “Corporate Governance Standards in Cross-Border Investing: Lessons Learned from Chinese Companies Listed in the U.S.,” with Mac Clouse, Corporate Ownership and Control, Special Issue: Corporate Governance: A Search for Advanced Standards in the Wake of Crisis, 2014, Spring, Volume 11, pp. 429-437.
- “SEC RoboCop Ratings: Gold Mining Companies Example,” with Mac Clouse, Oil, Gas and Energy Quarterly, 2014, September, Volume 63, No. 1, pp. 71-77.
- “Gold Mining Companies: Going Concern Analyses,” with Mac Clouse, Oil, Gas and Energy Quarterly, 2014, June, Volume 62, No. 4, pp. 769-780.
- “Will a Gold Spread Metric Help Attract Gold Investors?” with Mac Clouse, Oil, Gas and Energy Quarterly, 2014, March, Volume 62, No. 3, pp. 541-548.
- “A Financial Risk and Fraud Model Comparison of Bear Stearns and Lehman Brothers: Was the Right or Wrong Firm Bailed Out?” with Mac Clouse, Corporate Ownership and Control, Special Issue: Financial Distress: Corporate Governance and Financial Reporting Issues, 2013, Autumn, Volume 11, pp. 68-87.
- “Risk Management Lessons Learned: Countrywide Report,” with Gordon Yale and Mac Clouse, Corporate Ownership and Control, Special Issue: Financial Distress: Corporate Governance and Financial Reporting Issues, 2013, Autumn, Volume 11, pp. 33-46.
- “Lehman Brothers and Bear Stearns: Risk Assessment and Corporate Governance Differences?” with Lorenzo Patelli, Corporate Ownership and Control, 2013, Fall, Volume 11, Issue 1, pp. 611-625.
- “\$34 Million Embezzlement at Koss over 12 Years!” Journal of Forensic and Investigative Accounting, 2013, Volume 5, Number 2, July-December, pp. 239-243.
- “Conflict Minerals: Economic Analysis,” with Rick Leaman and Sharon Lassar, Oil, Gas and Energy Quarterly, 2013, December, Volume 62, No. 2, pp.197-212.

- “Relationship Between Earnings Quality, Control Mechanism of Corporate Governance, and Future Stock Price Returns: the Case of the Netherlands,” with Elisabetta Basilico, Corporate Ownership and Control, 2013, Summer, Volume 10, Issue 4, pp. 369-379.
- “Characteristics of the Board and Bank Risk-Taking: a U.S. to European Comparison,” with Isabelle Allemand, Lisa Victoravich, and Pisun Xu, International Academic Research Journal of Business and Management, 2013, January, Volume 1, Issue 7, pp. 44-62.
- “Risk Management Using Red Flag Analysis: Fraudulent Financial Reporting in Mining and Other Industries,” with Rick Leaman and Sharon Lassar, Oil, Gas and Energy Quarterly, 2013, June, Volume 61, No. 4, pp. 681-694.
- “Corporate Governance: A Risk Management Approach”, with Pisun Xu and Philipp Schaberl, Corporate Ownership and Control, 2013, Winter, Volume 10, Issue 2, pp. 104-113.
- “Guidance for Mining Accounting Issues: GAAP, IFRS and IRS Perspectives,” with Ran Sun, Sharon Lassar, and Rick Leaman, Oil, Gas and Energy Quarterly, 2013, March, Volume 61, No. 3, pp.443-463.
- “Asia’s Enron: Satyam (Sanskrit Word for Truth),” with Elisabetta Basilico and Lorenzo Patelli, Journal of Forensic and Investigative Accounting, 2012, July-December, Volume 4, No. 2, pp. 142-175.
- “Rare Earth Minerals Accounting: Challenges by Stages of Operation,” with Rick Leaman and Sharon Lassar, Oil, Gas and Energy Quarterly, 2012, September, Volume 61, No. 1, pp.17-24.
- “Shareholder Protection and Bank Board Quality: An International Perspective” with Lisa Victoravich and Pisun Xu, Corporate Ownership and Control, 2012, Summer, Volume 9, Issue 4, pp. 418-428.
- “Corporate Governance Implications From the 2008 Financial Crisis,” with Lisa Victoravich, Journal of Governance and Regulation, 2012, Volume 1, Issue 1, pp. 68-80.
- “Status and Opportunities in the Rare Earth Minerals Industry in the US and China,” with Dan Li and Sharon Lassar, Oil, Gas and Energy Quarterly, 2012, Volume 60, No. 4, June, pp. 813-824.
- “Home Care Case: Aging Baby Boomer Possibilities,” with Tom Cook, Journal of Financial Education 2012, Volume 38, No. 1/2, Spring/Summer, pp. 67-92 (case was also used in the 2012 Inter-Collegiate Business Competition).
- “CEO Power, Equity Incentives, and Bank Risk Taking,” with Lisa Victoravich, Pisun Xu, and Bill Buslepp, Banking and Finance Review, 2011, Volume 3, Issue 2, pp.105-120.

- “Corporate Governance and Performance in the Wake of the Financial Crisis: Evidence from U.S. Commercial Banks,” with Lorenzo Patelli, Lisa Victoravich, and Pisun Xu, Corporate Governance: An International Review, September, 2011, Volume 19, Issue 5, pp. 418-436.
- “Whitetracks Design Inc.,” with Tom Cook, Entrepreneurship Theory and Practice, Volume 35, Number 4, July 2011, pp. 831-851.
- “Major Financial Reporting Frauds of the 21<sup>st</sup> Century: Corporate Governance and Risk Lessons Learned,” with Elisabetta Basilico, Journal of Forensic and Investigative Accounting, 2011 Volume 2, No. 2, Special Issue, pp. 191-226.
- “Bankruptcy and Fraud Analysis: Shorting and Selling Stocks,” with Tom Cook, Greg Throckmorton, and Eric Streeper, Journal of Forensic and Investigative Accounting, 2010, Volume 2, Issue 2, July-December, pp. 276-293 (2012 Best Forensic Accounting Research Paper Award by American Accounting Association).
- “ICN Pharmaceuticals: Corporate Governance Analysis,” with Milan Cupic, Corporate Ownership and Control, 2010, Summer, Volume 7, Issue 4, pp.73-89.
- “Exiting AmData Software China Ltd.: Sell Now or Later?” with Yuhua Hao, Tom Cook, and Tomas Casas Klett, Case Research Journal, 2010, Volume 30, Issue 2, Spring 2010, pp. 1-29.
- “Stock Market Reaction to Allegations of Fraud and Earnings Management,” with Tom Cook, Journal of Forensic and Investigative Accounting, 2009, Volume. 1, Issue 2, July-December, pp. 1-29.
- “Corporate Governance Listing Requirements: Investor Protection From Fraudulent Financial Reporting,” with Khalid Aljifri and Lisa Victoravich. E Journal of Corporate Finance, 2009, No.1 (9).
- “IRC Mineral Royalty IPO Case,” with Tom Cook, Case Research Journal, Volume 29, Issue 3 and 4, Summer/Fall 2009, pp. 1-20.
- “Fraudulent Financial Reporting Detection: Key Ratios Plus Corporate Governance Factors,” with Elisabetta Basilico, International Studies of Management & Organization, Volume 38, No. 3, Fall 2008, pp. 10-42.
- “Using Binomial Lattices to Value Employee Stock Options,” with Tom Cook, Journal of Financial Education, Spring 2008, pp. 31-50.
- “Private Equity Case: Mergers & Acquisitions,” with Tom Cook, Case Research Journal, Volume 28, Issue 1, Winter 2008, pp. 1-10.
- “Ted’s Trailer Case,” with Tom Cook and Darin Good, Journal of Financial Education, Volume 34, Fall 2008, pp. 174-188.

“Northlake Bookstore: Benchmarking for Performance Evaluation,” with Lisa Victoravich and Tristy Hillestad, IMA Educational Case Journal, Volume 1, No. 4, November 2008, pp. 1-8 (also reprinted in Chinese by ECCH cases online).

“Frosty Footwear Inc.: Business Valuations,” with Tom Cook and Lisa Victoravich IMA Educational Case Journal, Volume 1, No. 2, June 2008, pp. 1-12 (also reprinted in Chinese by ECCH cases online).

“Coors Balanced Scorecard: A Decade of Experience,” with Tom Cook and Ken Richter, IMA Educational Case Journal, Volume 1, No. 1, January 2008, pp. 61-67 (also reprinted in Chinese by ECCH cases online).

“Fraudulent Financial Reporting Detection: Corporate Governance Red Flags,” with Tom Cook, Corporate Ownership and Control, 2007, Summer, Volume 4, Issue 4, pp. 254-261.

“Southlake Bookstore Case,” with Buff Honodel and Tristy Hillestad, Journal of Accounting Case Research, Spring 2007, Volume 9, Number 2, pp. 54-67.

“Optical Innovators Case,” with Tom Cook and Rod Schuster, Case Research Journal, Summer/Fall 2006, Volume 26, No. 3/4, pp. 89-108.

“Mile High Tree Farm Case” with Tom Cook and Darin Good, Case Research Journal, Winter 2006, Volume 26, Issue 1, pp. 29-42.

“Premier Data Solutions Case,” with Tom Cook and Oliver Burns, Case Research Journal, Summer 2006, Volume 25, Issue 3, pp.17-36.

“Detection of Fraudulent Financial Reporting: An Empirical Analysis,” with Elisabetta Basilico and Tom Cook, Oil, Gas & Energy Journal, September 2005, Volume 54, Number 1, pp. 1-31.

“F5 Networks Case,” with Tom Cook and Steve Coburn, Business Case Journal, Summer 2005, Volume 13, Issue 1, pp. 57-83.

“Boardwalk M&A Case,” with Tom Cook and Rod Schuster, Business Case Journal, Summer 2005, Volume 13, Issue 1, pp. 84-96.

“TeleCom Red Flags Case,” with Tom Cook, Journal of Financial Education, Summer 2005, Volume 31, pp. 108-122. Case presented in the Dale P. Jones Business Ethics Forum, 4<sup>th</sup> Annual Hankamer Business Ethics Case Competition, Baylor University, October 30, 2009.

“A Statistical Analysis of Financial Ratio Red Flags,” with Tom Cook, Oil, Gas & Energy Journal, December 2004, Volume 53, Number 2, pp. 321-346.

- "Lessons for Auditors: Quantitative and Qualitative Red Flags," with Tom Cook, Journal of Forensic Accounting, June 2004, Volume V, Number 1, pp. 131-146.
- "Enron Red Flags," with Tom Cook and Jon Goodwin, Journal of Financial Education, Fall 2004, Volume 30, pp. 90-110.
- "Vitessa and the Dot-Com Bubble," with Tom Cook and Steve Coburn, Case Research Journal, Winter 2004, pp. 93-122.
- "Westlake Bookstore Case," with Tristy Rudebusch, Journal of Accounting Case Research, Summer 2004, Volume 8, Number 1, pp. 105-118.
- "A Time for Synthesis: The Complex World of Business Performance," with Hank Giclas and Elizabeth Keim, MBA Roundtable Journal, Spring 2004, Volume 5, Issue 1, pp. 33-41.
- "Custom Acquisition Case," with Tom Cook, Business Case Journal, Summer, 2002, Volume 10, Issue 1, pp. 1-20.
- "CST Joint Venture Case," with Tom Cook, Journal of Financial Education, Summer, 2002, pp. 79-90.
- "Benchmarking Performance Ratios for Oil and Gas Independents, 1999-2000," with Ron Rizzuto, C.W. MacLeod, and Tommi Johnsen, Petroleum Accounting and Financial Management Journal, Summer, 2001, Volume 20, Number 2, pp. 10-24.
- "Hermes Corporation: Joint Venture Financing Case," with Tom Cook, Journal of Finance Case Research, Fall 2001, Volume 3, Number 1, pp. 1-19.
- "Customer Service Technologies Case: Accounting Choices," with Tom Cook and Steve Coburn, Journal of Accounting Case Research, Fall, 2001, Volume 6, Number 2, pp. 9-18.
- "Rocky Mountain Drywall Case", with Tom Cook and Troy Schroeder, Journal of International Academy for Case Studies, Fall, 2001, Volume 7, Number 1, pp. 81-101.
- "Discovery Corporation Acquisition Case," with Tom Cook and Steve Coburn, Case Research Journal, Winter, 2001, Volume 21, Issue 1, pp. 77-92.
- "TeleComm Inc.: Business Process Re-Engineering Case," with Steve Coburn and Bill Ortega, Journal of Accounting Case Research, Winter, 2001, Volume 6, Number 1, pp. 109-116.
- "ABC in Capital Budgeting Simulation," with Tom Cook and Steve Coburn, Journal of Managerial Issues, Fall, 2000, pp. 305-323.

- "Coors Case: Balanced Scorecard," with Ken Richter and Tom Cook, Cases From Management Accounting Practice, 2000, Volume 15, pp. 17-25.
- "Aztec Equipment Corp.: Business Acquisition Decision," with Tom Cook and Gordon VonStroh, Journal of Accounting Case Research, Volume 5, Number 2, Summer, 2000, pp. 31-45.
- "Analysis of Oil and Gas Stock Returns with Benchmark Ratios," with Tommi Johnsen and Ron Rizzuto, Petroleum Accounting and Financial Management Journal, Fall/Winter, 1999, pp. 1-14.
- "Highland Haven Case: Business Valuation," with Tom Cook, Journal of Accounting Case Research, Winter, 1999, Volume 5, Number 1, pp. 64-77.
- "Oil and Gas Industry Performance Benchmarks for 1996 and 1997," with Ron Rizzuto, C.W. MacLeod, and Tommi Johnsen, Petroleum Accounting and Financial Management Journal, Spring, 1999, pp. 1-31.
- "Business Process Reengineering Using Activity-Based Management," with Steve Coburn and William Ortega, Journal of Cost Management, September/October, 1998, pp. 41-47.
- "Benchmarking: Beyond Comparing Performances to Identifying Best Practices," with Sergio Beretta, Andrea Dossi, and Tom Obremski, International Journal of Strategic Cost Management, Autumn, 1998, pp. 35-49.
- "Methodological Strategies for Benchmarking Accounting Processes," with Sergio Beretta and Andrea Dossi, Journal of Benchmarking for Quality Management and Technology, Volume 5, Number 3, 1998, pp. 165-183. (an Award Winner as the most outstanding paper published in the 1998 volumes of this journal).
- "LT Helmets Case II: Cash Management," with Tom Cook and Gordon VonStroh, Journal of Accounting Case Research, Spring, 1998, pp. 94-107.
- "Customer Service Technologies Case: Initial Public Offering," with Tom Cook and Steve Coburn, Business Case Journal, Summer/Winter, 1997, pp. 93-111.
- "Interest Rate Swaps," with John Bazley, Journal of Accounting Education, Vol. 15, No. 4, 1997, pp. 591-614.
- "Crest Case: EDI for Claims Processing," with Tom Cook and Linda Huls, Case Research Journal, Summer/Fall, 1997, Volume 17, Issue 3, pp. 53-60.
- "How ABC Was Used in Capital Budgeting," with Steve Coburn and Tom Cook, Management Accounting, May, 1997, pp. 38-46. (awarded a Certificate of

- Merit as one of the top five articles of the year by this journal; also used in Readings in Management Accounting, Mark Young, ed., Prentice Hall, 2004).
- "Eastlake University Bookstore," with Bill Drexler and Bob Zimmer, Business Case Journal, Summer, 1996, pp. 42-50 and also available from Colorado Society of CPAs Accounting Education Case Competition, 1995.
- "Coors: Managing Logistics in the Value Chain," with Tom Cook and Matt Volker, Business Case Journal, Summer, 1996, pp. 31-41.
- "1994 and 1995 Key Indicators of Performance for Oil and Gas Firms: All Sectors and Quartile Benchmarks for Independents," with Ron Rizzuto and Tommi Johnsen, Petroleum Accounting and Financial Management Journal, Fall/Winter, 1996, pp. 26-50.
- "LT Helmets Case I: Explosive Growth Management," with Jon Goodwin and Tom Cook, Journal of Accounting Case Research, Fall, 1995, pp.40-55.
- "Key Indicators of Performance for Oil and Gas Firms: A Contrast of All Sectors," with Ron Rizzuto and Tommi Johnsen, Petroleum Accounting and Financial Management Journal, Summer, 1995, pp. 90-114.
- "Benchmarking With ABCM to Assess Accounting Productivity Strategies," with Steve Coburn and Cindi Fukami, Management Accounting, January, 1995, pp. 56-60.
- "Crown International Case: A TQM Process with MRP, ABC, AND SVA Considerations," with Murray Young, Journal of Accounting Case Research, Winter, 1995, pp. 36-47.
- "Planning Implications of AMT for Capital Budgeting Decisions," with Tom Cook and Ron Rizzuto, Petroleum Accounting and Financial Management Journal, Fall/Winter, 1993, pp. 98-115.
- "Disclosure Strategies for Harmonization of International Accounting Standards," with John Bazley, The International Journal of Accounting, 1993 (28): 116-28.
- "Earnings Management with Early Adoption of a FASB Statement," with John Bazley and Tommi Johnsen, Journal of Management Issues, Summer, 1993, pp. 274-289.
- "MiniScribe Case: Fraudulent Financial Reporting," with Tom Howard, Journal of Accounting Case Research, Spring, 1993, pp. 78-96.
- "Operational Guidelines for SEC Release Concerning MD & A Disclosures," with Ron Rizzuto, Petroleum Accounting and Financial Management Journal,

- Spring, 1991, pp. 105-117.
- "The Effect of Information System Intangibles on the Market Value of the Firm," with Frank Selto and Glyn Hanbery, The Journal of Information Systems, Fall, 1990, pp. 36-47.
- "Impact of Uniform Capitalization Rules Upon Financial Accounting Methods for Petroleum Inventories," Petroleum Accounting and Financial Management Journal, Fall, 1990, pp. 1-9.
- "Assessing the Effectiveness of Information Systems Planning," with Frank Selto and Ron Kucic, The Accounting Systems Journal, Fall, 1990, pp. 85-101.
- "Participation in Software Selection: Effects on Student Motivation and Performance," with Dennis Murray, Advances in Accounting, Vol. 7, 1989, pp.141-149.
- "Systems Development Participation: Impacts on Performance and Satisfaction," with Ron Kucic and Tom Obremski, Organizations in Management, Spring, 1989, pp. 317-323.
- "Fraudulent Financial Reporting: Detection Strategy," with Glyn Hanbery, The Ohio Public Accountant, May/June, 1989, pp. 14-17.
- "Measurement Strategies for a Model of Information System Effectiveness in Human Service Organizations," with Frank Selto and Don McCubbrey, Computer Use in Social Services Network, Spring, 1989, pp. 19-22.
- "Analysis of Tax Accounting Methods and Their Relationships to GAAP," with John Bazley, The Practical Accountant, January, 1989, pp. 14-28.
- "Impact of Tax Code Changes Upon Choices of Reclamation Cost Accounting Methods," Oil and Gas Tax Quarterly, December, 1988, pp. 397-406.
- "The Internal Auditor: Key Agent for Reduction of Fraudulent Financial Reporting," with Patsy Lee and Glyn Hanbery, Internal Auditing, Summer, 1988, pp. 12-22.
- "The Repeal of Windfall Profit Tax," with John Byrden and Jon Schwarz, Journal of Petroleum Accounting, Summer, 1988, pp. 41-56.
- "An Assessment of the Relevance of Standardized Measures for Oil and Gas Reserves," with Frank Selto and Patsy Lee, Journal of Petroleum Accounting, Spring, 1988, pp. 1-24.
- "Tax and Financial Accounting for Mining Reclamation Costs: Update for Tax Code Changes," with Kevin O'Brien and Patsy Lee, Oil and Gas Tax

- Quarterly, March, 1988, pp. 431-444.
- "New Statement of Cash Flows: Reconciliation of Mining Accounting Alternatives," with John Bazley, Oil & Gas Tax Quarterly, December, 1987, pp. 300-308.
- "Cash Flow Analysis in Oil and Gas Accounting: The Statement of Cash Flows," with John Bazley, Journal of Petroleum Accounting, Fall, 1987, pp. 53-62.
- "Solid Mineral Accounting Challenges by Stage of Operations," Oil and Gas Tax Quarterly, March, 1986, pp. 628-637.
- "Capital Transactions in Reserves and Corresponding Tax Implications," with Ron Rizzuto, Oil and Gas Tax Quarterly, September, 1985, pp. 90-100.
- "Frontier Accounting in the Mining Industry," with Kevin O'Brien, Journal of Extractive Industries Accounting, Fall, 1984, pp. 61-74.
- "Current Book-Tax Differences in the Extractive Industries," with Joyce Frakes, Oil and Gas Tax Quarterly, September, 1983, pp. 153-174 (also reprinted in a readings book).
- "The Predictive Power of Voting Power Indices: FASB Voting on Statements of Financial Accounting Standards 44-69," with Frank Selto, Journal of Accounting Research, Autumn 1983, pp. 619-622.
- "Voting Power Indices and the Setting of Financial Accounting Standards: Extensions," with Frank Selto, Journal of Accounting Research, Autumn, 1982, pp. 676-688.
- "Maximizing Percentage Depletion in Mining Industries," with John Tripp and Mike McGrath, Oil and Gas Tax Quarterly, June 1982, pp. 631-646.
- "How to Lie with Accounting: A Unique Extension of Security Analysis," with Ron Rizzuto, Journal of Financial Education, Fall, 1981, pp. 33-37.
- "Attitude Research in Accounting: A Model for Reliability and Validity Considerations," with Richard Savich, The Accounting Review, July 1979, pp. 522-537.
- "Another Compromise Solution: A Critical Analysis of SFAS No. 19," with Wayne Brown, Oil and Gas Tax Quarterly, June 1979, pp. 415-435 (also abstracted by the Petroleum Accountants Society of Colorado and reproduced in a readings book).
- "Cost-Outcome and Cost-Effectiveness Analysis: Emerging Nonprofit

Performance Evaluation Techniques," with James Sorensen, The Accounting Review, July 1977, pp. 658-675 (also reproduced in three readings books, including one by the National Institute of Mental Health).

"A Review of Human Resource Accounting Measurement Systems from a Measurement Theory Perspective," with Ted Mock and Keith Ehrenreich, Accounting, Organizations and Society, 1977, Vol. 2, No. 3, pp. 219-236.

### **BOOKS:**

Financial Accounting: Concepts and Uses, with John Bazley and Loren Nikolai, South-Western Publishing Company, 1988; Second Edition, 1991; Third Edition, 1995.

Measurement, Accounting and Organizational Information, with Ted Mock, John Wiley and Sons, Inc., March 1979.

Contemporary Issues in Cost and Managerial Accounting, editor with Peter Firmin, Houghton Mifflin and Company, Third Edition, 1978.

### **CHAPTERS IN BOOKS:**

"A Financial Risk and Fraud Model Comparison of Bear Stearns and Lehman Brothers: Was the Right or Wrong Firm Bailed Out?" with Mac Clouse, Financial Distress: Corporate Governance and Financial Reporting Issues, by A. Kostyuk, O. Afanasyeva, and Y. Lapina, Scholars Press, 2014.

"Risk Management Lessons Learned: Countrywide Report," with Gordon Yale and Mac Clouse, Financial Distress: Corporate Governance and Financial Reporting Issues, by A. Kostyuk, O. Afanasyeva, and Y. Lapina, Scholars Press, 2014.

"Cash Embezzlement Over 12 Years," Case Studies in Forensic Accounting and Fraud Auditing, by D. Larry Crumbley et. al., Wolters Kluwer CCH, 2013, Case Study 17, pp. 127-130.

"Benchmarking," with Sergio Beretta and Andrea Dossi, Guide to Cost Management, by Barry Brinker, John Wiley and Sons, 1999, pp. 242-270.

"Silverado and Lincoln Savings and Loans" Corporate Financial Reporting: Text and Cases, by R. Brownlee et. al., Richard D. Irwin, Second Edition, 1994, and Third Edition, 1998, pp. 831-832 and pp. 455-458 in instructor's manual.

"Southland Corporation" Corporate Financial Reporting: Text and Cases, by R. Brownlee et. al., Richard D. Irwin, Second Edition, 1994, and Third Edition, 1998, pp. 216-219 and pp. 88-100 in instructor's manual.

"Snafu Sports Shop Case: Business Start-up Decision," Accounting Education

Resource Centre Case Book, John Wiley and Sons, 1990, pp. 1-12.

"Applicability of Percentage Depletion in Mining and Other Processes," with John Tripp, Oil and Gas Natural Resources Taxes, Report Bulletin, Prentice Hall, May, 1989, pp. 2831-2854.

"A Planning and Control Computer Model for Human Service Organizations," with Joyce Frakes, Information Technology and the Human Services, edited by W. LaMendola et. al., John Wiley and Sons, 1988, pp. 203-213.

"Solid Minerals Taxation," chapter in Handbook of Accounting for Natural Resources, edited by D. L. Crumbley, McGraw-Hill, 1986, pp. 321-342.

"Detecting Management Fraud: The Role of the Independent Auditor," with James and Thomas Sorensen, chapter in Sage Criminal Justice System Annuals, Volume 13, edited by G. Geis and E. Stotland, Sage Publications, Inc., 1980, pp. 221-251.

"Using Cost-Outcome and Cost-Effectiveness Analyses for Improved Program Management and Accountability," with James Sorensen, chapter in Evaluation of Human Service Programs, edited by C. Attkisson, et. al., Academic Press, Inc., 1978, pp. 371-410.

#### **INTERNATIONAL CONFERENCE & SEMINAR PRESENTATIONS:**

"Corporate Governance, Financial Red Flags, and Market Cap Destruction," with Mac Clouse, EIASM 11<sup>th</sup> Workshop on Corporate Governance, St. Gallen, Switzerland, October, 2014.

"Corporate Governance and Market Cap Destruction: A Predictive Model," with Mac Clouse, International Conference on Global Financial Markets and Corporate Governance: Issues of Efficiency and Effectiveness, Nuremberg, Germany, September, 2014.

"Corporate Governance Standards in Cross-Border Investing: Lessons Learned from Chinese Companies Listed in the U.S.," with Mac Clouse, International Conference on Corporate Governance: A Search for Advanced Standards in the Wake of Crisis, Milan, Italy, May, 2014.

"Corporate Governance: A Risk Management Approach," with Pisun Xu and Philipp Schaberl, EIASM 10<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, October, 2013.

"A Financial Risk and Fraud Model Comparison of Bear Stearns and Lehman Brothers: Was the Right or Wrong Firm Bailed Out?" with Mac Clouse, International Conference on Financial Distress: Corporate Governance and Financial Reporting Issues, Rome, Italy, October, 2013.

"Risk Management Lessons Learned: Countrywide Report," with Gordon Yale and Mac Clouse, International Conference on Financial Distress: Corporate Governance and Financial

- Reporting Issues, Rome, Italy, October, 2013.
- “Does Board Quality Affect Bank Riskiness After IPO?” with Alex Fayman, Lorenzo Patelli, Lisa Victoravich, and Pisun Xu, IFABS Conference, Nottingham, UK, June, 2013.
- “Corporate Governance Implications From the 2008 Financial Crisis,” with Lisa Victoravich, EIASM 9<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, May, 2012.
- “The Relationship Between Earnings Quality, Corporate Governance, and Future Stock Price Returns,” with Elisabetta Basilico and Tommi Johnsen, EIASM 8<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, June, 2011.
- “Risk Management: Islamic Banks,” with Zaid Alrukhayyes, EIASM 8<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, June, 2011.
- “Board Characteristics and Risk-taking in Banks: a U.S./European Comparison,” with Isabelle Allemand, Lisa Victoravich, and Pisun Xu, EIASM 8<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, June, 2011.
- “The Relationship Between Earnings Quality, Control Mechanisms of Corporate Governance, and Future Stock Price Returns,” with Elisabetta Basilico and Tommi Johnsen, 28<sup>th</sup> International Conference of French Finance Association, Montpellier, France, May 2011.
- “Fraud in Financial Statements with Corporate Governance Issues,” Groupe ESC Dijon Bourgogne, Dijon, France, April, 2011.
- “Financial Reporting and Corporate Governance Quality,” San Giobbe Campus, University of Venice, Venice, Italy, April, 2011.
- “Investor Protection, Ownership Concentration and the Boards’ Quality of US and European Banks,” with Isabelle Allemand, Alain Schatt, Lisa Victoravich, and Pisun Xu, EIASM 7<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, June, 2010.
- “Corporate Governance and Performance: Evidence From U.S. and U.K. Commercial Banks,” with Ricardo Rodrigues, Augusto Felicio, and Lisa Victoravich, EIASM 7<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, June, 2010.
- “Board of Director Structure, Executive Compensation, and Bank Risk Taking,” With Lisa Victoravich, Pisun Xu, and Bill Buslepp, EIASM 7<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, June, 2010.
- “Major Financial Reporting Frauds of the 21<sup>st</sup> Century: Corporate Governance and Risk Lessons Learned,” with Elisabetta Basilico, EIASM 7<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, June, 2010.
- “Satyam Red Flags Case,” with Elisabetta Basilico, EIASM 7<sup>th</sup> Workshop on Corporate

- Governance, Brussels, Belgium, June, 2010.
- “ICN Pharmaceuticals: Corporate Governance and Financial Analysis,” with Milan Cupic, EIASM 7<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, June, 2010.
- “Corporate Governance and Performance: Evidence from U.S. Commercial Banks,” with Tracy Xu, Lisa Victoravich, and Lorenzo Patelli, EIASM 6<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, November, 2009.
- “Corporate Governance and Performance in U.S. Commercial Banks,” with Tracy Xu, Lisa Victoravich, and Lorenzo Patelli, University of Lisbon, School of Economics and Management, November, 2009.
- “Corporate Governance Listing Requirements: Investor Protection From Fraudulent Financial Reporting,” with Khalid Aljifri and Lisa Victoravich, EIASM 5<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, November, 2008.
- “Case Writing, Teaching, and Reviewing,” with Eldon Gardner and Gary Spaakman, Canadian Academic Accounting Association Annual Meeting, Winnipeg, May, 2008.
- “Corporate Governance and Executive Compensation Factors in the Stock Market’s Reaction to Earnings Manipulation Investigations,” with Tom Cook, International Conference on Corporate Governance and Corporate Social Responsibility, Moscow, Russia, November, 2007.
- “Financial Fraud Detection,” United Arab Emirates University Seminars, Abu Dhabi and Al Ain, November, 2007.
- “Stock Market Reaction to Allegations of Earnings Manipulation with Corporate Governance and Executive Compensation Factors,” with Tom Cook, EIASM 4<sup>th</sup> Workshop on Corporate Governance, Brussels, Belgium, November, 2007.
- “Fraudulent Financial Reporting Detection: Corporate Governance Red Flags,” with Tom Cook, EIASM 3<sup>rd</sup> Workshop on Corporate Governance, Brussels, Belgium, November, 2006.
- “Fraudulent Financial Reporting and Corporate Governance,” with Martin Hilb, EIASM 2<sup>nd</sup> Workshop on Corporate Governance, Brussels, Belgium, November, 2005.
- “Fraudulent Financial Reporting Detection: Key Ratios Plus Corporate Governance Factors,” with Elisabetta Basilico, EIASM 1<sup>st</sup> Workshop on Corporate Governance, Brussels, Belgium, November, 2004.
- “A Comparative Analysis of U.S. and European Approaches for Detection and Prevention of Fraudulent Financial Reporting Practices,” with Elisabetta Basilico and Tom Cook, European Accounting Association Annual Meeting, Prague,

- Czech Republic, April, 2004.
- "Fraudulent Financial Reporting Detection Using Both Ratio and Organisational Culture Factors," with Elisabetta Basilico, 19<sup>th</sup> Workshop on Strategic Human Resource Management, Paris, France, April, 2004 (co-winner of best paper award).
- "Fraudulent Financial Reporting Analysis," Bocconi University, Milan, Italy, April, 2004.
- "Vitessa Survival Financing Case," with Tom Cook and Steve Coburn, North American Case Research Association Annual Meeting, Banff, Alberta, Canada, October, 2002.
- "Comparing Performances vs. Adopting Best Practices in Benchmarking Accounting Processes," with Sergio Beretta, Andrea Dossi, and Tom Obremski, European Accounting Association Annual Meeting, Graz, Austria, April, 1997, p.344.
- "Status of Benchmarking in the U.S.," Benchmarking Clearinghouse Project Conference, Milan, Italy, April, 1997.
- "Benchmarking and Reengineering," Bocconi University, Milan, Italy, April, 1997.
- "Transdisciplinary Case Teaching," with Cindi Fukami, Bruce Hutton, and Tom Cook, Western Casewriters Association Conference, Banff, Alberta, Canada, March, 1996.
- "Coors Case: Managing the Corporate Value Chain," with Tom Cook and Matt Volker, Western Casewriters Conference Workshop, Banff, Alberta, Canada, March, 1996.
- "Ace Equipment Corp.: Business Acquisition Decision," with Tom Cook and Gordon VonStroh, Western Casewriters Conference Workshop, Banff, Alberta, Canada, March, 1996.
- "Assessment of Total Quality Management Processes," Bocconi University, Milan, Italy, May, 1992.
- "EIS: Strategy to Increase Microcomputer Use in Social Service Organizations," with Kevin O'Brien, International Congress of Schools of Social Work, Vienna, Austria, July, 1988.
- "Business Start-up Decision Approach," University of Lethbridge, Canadian Case Competition, Banff, Alberta, Canada, May, 1988.
- "Measurement Strategies for a Model of Information System Effectiveness in Human Service Organizations," HUSITA International Conference,

Birmingham, England, August, 1987.

"A Planning and Control Computer Model for Human Service Organizations,"  
HUSITA International Conference, Birmingham, England, August, 1987.

"Bankruptcy Predictions in Small Oil and Gas Firms," with Frank Selto and  
Patsy Lee, First Annual International Accounting Conference, Kuwait,  
December, 1984, pp. 1-20.

"Methods for Detection of Management Fraud," British Accounting Association  
Conference, University of Lancaster, Lancaster, England, March, 1982.

International Accounting Session Discussant, European Accounting Congress,  
Arhus, Denmark, March, 1982.

"Research Strategies concerning U.K. and U.S. Current Cost Accounting,"  
University of Southampton, Southampton, England, March, 1982.

#### **UNITED STATES CONFERENCE PRESENTATIONS:**

"Playtime Case: Typical Baby Boomer Situation," with Mac Clouse, North American  
Case Research Association Annual Case Conference, Austin, Texas, October, 2014.

"Using Fraud Models and Ratios to Improve Cross-Border Forensic Analysis: Examples with  
Chinese IPO and RTO Companies," with Mac Clouse, 5<sup>th</sup> Annual Midyear Forensic  
and Investigative Accounting Conference, San Antonio, March 28-29, 2014.

"Longtop Financial Technologies Ltd.: Phony Cash From IPO Onward?" with Lisa Victoravich,  
5<sup>th</sup> Annual Midyear Forensic and Investigative Accounting Conference, San Antonio,  
March 28-29, 2014.

"Information Content in SEC Comment Letters" with Tommi Johnsen and Pei Lung,  
Financial Management Association International Annual Meeting, Chicago, October, 2013.

"Countrywide Forensic Accounting Report," with Gordon Yale and Erin Nickell, 4<sup>th</sup> Annual AAA  
Forensic Investigative Accounting Section Conference, New Orleans, March, 2013.

"Lehman Brother and Bear Stearns: Any Financial and Corporate Governance  
Differences?" with Tom Cook, North American Case Research Association Annual  
Case Conference, Boston, October, 2012.

"Bear Stearns Forensic Accounting Case," with Gordon Yale, 3<sup>rd</sup> Annual AAA Forensic  
Investigative Accounting Section Conference, Chicago, March, 2012.

"Lehman Brother and Bear Stearns: Any Financial and Corporate Governance  
Differences?" with Gordon Yale, 3<sup>rd</sup> Annual AAA Forensic Investigative Accounting

Section Conference, Chicago, March, 2012.

“Embezzlement at Koss over 12 Years!” 3<sup>rd</sup> Annual AAA Forensic Investigative Accounting Section Conference, Chicago, March, 2012.

“Islamic Banks’ Risk Management Case,” with Zaid Alrukhayyes, North American Case Research Association Annual Case Conference, San Antonio, October, 2011.

“Asia’s Enron: Satyam (Sanskrit Word for Truth),” with Elisabetta Basilico, American Accounting Association Annual Meeting, Denver, August 2011.

“Asia’s Enron: Satyam (Sanskrit Word for Truth),” with Elisabetta Basilico, 2<sup>nd</sup> Annual AAA Forensic Investigative Accounting Section Conference, New Orleans, March 2011.

“Sotheby’s Stock Price Valuation Case,” with Tom Cook and Sean Dixon, North American Case Research Association Annual Case Conference, Gatlinburg, TN, October, 2010.

“Corporate Governance and Performance in the Wake of the Financial Crisis: Evidence from U.S. Commercial Banks,” with Lorenzo Patelli, Lisa Victoravich, and Pisun Xu, Corporate Governance: The Global Financial Crisis Conference, Wharton School, University of Pennsylvania, Philadelphia, September 2010.

“Major Financial Reporting Frauds of the 21<sup>st</sup> Century: Corporate Governance and Risk Lessons Learned,” with Elisabetta Basilico, 1<sup>st</sup> Annual AAA Forensic Investigative Accounting Section Conference, Baton Rouge, May 2010.

“Exiting AmData Software China Ltd.: Sell Now or Later?” with Yuhua Hao, Tom Cook, and Tomas Casas, North American Case Research Association Annual Meeting, Santa Rosa, CA, October, 2009 (Jonathan Welch best finance case award).

“Corporate Governance and Performance: Evidence from U.S. Commercial Banks,” with Lorenzo Patelli, Lisa Victoravich, and, Pisun Xu, Annual American Accounting Association Conference, N.Y., N.Y., August, 2009.

“IRC Mineral Royalty IPO Case,” with Tom Cook, North American Case Research Association Annual Meeting, Durham, N.H., October 2008

“Case Writing, Teaching, and Reviewing,” with Eldon Gardner and Gary Spaakman, American Accounting Association Annual Meeting, Anaheim, August 2008.

“Northlake Bookstore Case,” with Tristy Rudebusch, IMA Case Conference, Institute of Management Accountants 89<sup>th</sup> Annual Conference, Tampa, June 2008.

“Effective Teaching and Writing of Case Studies,” with Raef Lawson, IMA Case Conference, Institute of Management Accountants 89<sup>th</sup> Annual Conference, Tampa, June 2008.

- “Physical Therapy Companies Case,” with Tom Cook and Adam Geneiser, North American Case Research Association Annual Meeting, Keystone, CO, October 2007 (Silver Medal Award as an Outstanding Conference Case).
- “Northlake Bookstore Case,” with Tristy Rudebusch, Western Decision Sciences Institute Annual Meeting, Denver, April 2007.
- “Mile High Tree Farm Case,” with Tom Cook and Darin Good, North American Case Research Association Annual Meeting, San Diego, CA, October 2006.
- “Ted’s Trailer Case,” with Tom Cook and Darin Good, North American Case Research Association Annual Meeting, San Diego, CA, October 2006.
- “Optical Innovators Case,” with Tom Cook and Rod Schuster, North American Case Research Association Annual Meeting, North Falmouth, MA, October 2005. (Silver Medal Award as an Outstanding Conference Case).
- “Northlake Bookstore Case,” with Tristy Rudebusch, Western Casewriters Association Annual Meeting, Las Vegas, March, 2005.
- “Fraudulent Financial Reporting Detection,” Securities and Exchange Commission, Washington D.C., September, 2004
- “Premier Data Solutions Case,” with Tom Cook and Oliver Burns, North American Case Research Association Annual Meeting, Sedona, October, 2004.
- “Boardwalk M&A Case,” with Tom Cook and Rod Schuster, North American Case Research Association Annual Meeting, Sedona, October, 2004.
- “A Statistical Analysis of Financial Ratio Red Flags,” with Tom Cook, Academy of Business Disciplines, Fort Myers Beach, November, 2003.
- “TeleCom Red Flags Case,” with Tom Cook, North American Case Research Association Annual Meeting, Tampa, November, 2003.
- “Westlake Bookstore Case,” with Tristy Rudebusch, Western Casewriters Association Annual Meeting, Santa Fe, March, 2002.
- “Rocky Mountain Drywall Case”, with Tom Cook and Troy Schroeder, Allied Academies International Conference, Las Vegas, October, 2001.
- “CST Joint Venture Case,” with Tom Cook, Western Casewriters Association Annual Meeting, Elkhorn, Idaho, April, 2001.
- “Hermes Joint Venture Financing Case,” with Jon Goodwin and Tom Cook,

- North American Case Research Association Annual Meeting, San Antonio, October, 2000.
- "Cygnus Acquisition Case," with Tom Cook, North American Case Research Association Annual Meeting, San Antonio, October, 2000.
- "Coors Case: Balanced Scorecard," with Ken Richter and Tom Cook, Management Accounting Research Conference & Case Symposium, Mesa, January, 2000.
- "Discovery Corporation: M&A Case," with Tom Cook and Steve Coburn, North American Case Research Association Annual Meeting, Santa Rosa, October, 1999.
- "Quality Methods Synthesis," with Elizabeth Keim and Hank Giclas, Rocky Mountain Business Excellence Conference, Denver, May, 1999.
- "Amoco Systems Applications Programs (SAP) Case," with Tom Cook and Marshall Gile, Proceedings of NACRA Western Casewriters Workshop, Los Angeles, March, 1999, pp. 1-31.
- "GE: Six Sigma Strategy Case", with Hank Giclas and Elizabeth Keim, Proceedings of NACRA Western Casewriters Workshop, Los Angeles, March, 1999, pp. 1-24.
- "A Time for Synthesis," with Hank Giclas and Elizabeth Keim, Annual Service Quality Conference, Las Vegas, September, 1998, pp. 1-20.
- "Customer Service Technologies Case: Initial Public Offering," with Tom Cook and Steve Coburn, Proceedings of NACRA Western Casewriters Workshop, Portland, March, 1998, pp. 1-38.
- "Customer Service Technologies Case: Accounting Choices," with Tom Cook and Steve Coburn, Proceedings of NACRA Western Casewriters Workshop, Portland, March, 1998, pp. 39-61.
- "Market Value of Management Quality and Compensation Contracts," with Frank Selto and Cynthia Fukami, Financial Accounting Abstracts, Volume 1, No. 7, March, 1997, p. 5 (also in Accounting Research Network).
- "TeleComm Inc.: Business Process Re-Engineering Case," with Steve Coburn and Bill Ortega, 1996 AAA Management Accounting Conference, San Antonio, November, 1996.
- "Investing in Russia: Moscow Woodworking Plant," with Leonid Karnovsky and Tom Cook, Proceedings of the North American Case Research Annual Meeting, Volume 10, Colorado Springs, October, 1996, p. 85.

- "Evolution of Activity Based Costing," with Steve Coburn, 50th Annual Quality Congress, Chicago, May, 1996, pp. 822-827.
- "Fourth Generation Activity Based Management," with Steve Coburn, AAA Southwestern Regional Meeting, San Antonio, March, 1996, pp. 116-123.
- "Ben & Jerry's: A Strategic Business Decisions Case," with Sally Marshall and Troy Schroeder, Colorado Society of CPAs Accounting Education Case Competition, 1996.
- "Eastlake University Bookstore Case," with Bill Drexler, Society For Case Research Workshop, Fort Collins, June, 1995.
- "Process Based Management at US WEST," with Steve Coburn, 49th Annual Quality Congress, Cincinnati, May, 1995, pp. 667-674.
- "CompreCare Case: EDI Reengineering," with Tom Cook, NACRA Western Casewriters Workshop, San Diego, April, 1995.
- "Ben and Jerry's: CEO Competition," with Sally Marshall and Troy Schroeder, NACRA Western Casewriters Workshop, San Diego, April, 1995.
- "LT Helmets Case III: Business Plan," with Gordon VonStroh and Tom Cook, Proceedings of the North American Case Research Annual Meeting, Volume 8, New Orleans, November, 1994, p. 100.
- "Highland Haven Case: Business Valuation," with Tom Cook, Proceedings of the North American Case Research Annual Meeting, Volume 8, New Orleans, November, 1994, p. 102 (also accepted by Family Firm Institute Conference, Phoenix, 1994).
- "Western Publishing Case: Turnaround Management," with Cynthia Fukami, Proceedings of the North American Case Research Annual Meeting, Volume 8, New Orleans, November, 1994, p. 25.
- "Benchmarking With Baldrige: Implications for Business Planning," with Jim Sorensen, Rocky Mountain Quality Conference, Denver, June, 1994, pp. 308-316.
- "Key Indicators of Performance for Energy Firms: A Contrast of All Sectors," with Ron Rizzuto and Tommi Johnsen, The Institute of Management Science Conference XXXII, Anchorage, June, 1994.
- "Improving the Productivity of the Accounting Function," with Steve Coburn and Cynthia Fukami, 48th Annual Quality Congress, Las Vegas, May, 1994, pp. 167-174 (also accepted by Management Accounting Research Conference, San Diego, 1994).

"Earnings Management and Executive Compensation Incentives," with Tommi Johnsen and John Bazley, Proceedings of the AAA 1994 Southwestern Regional Meeting, Dallas, March, 1994, pp. 121-128.

"Littleton Community Center Case: Budgeting with ABC," with Aimee Imperial and Dawn Priday, University of Denver MBA Nonprofit Project Presentations, Denver, November, 1994.

"Process Re-Engineering and Shareholder Value," with Steve Coburn and Cynthia Fukami, AAA Annual Meeting, San Francisco, August, 1993.

"Using TQM to Increase Shareholder Value," with Steve Coburn and Cynthia Fukami, Rocky Mountain Quality Conference, Denver, June, 1993, pp. 87-96.

"Analysis of Information System Effectiveness With LISREL," with Don Bacon and Cynthia Fukami, Proceedings of the AAA 1993 Southwestern Regional Meeting, New Orleans, March, 1993, pp. 9-16.

"Earnings Management With Early Adoption of a FASB Statement," with John Bazley, Proceedings of the AAA 1992 Southwestern Regional Meeting, San Antonio, March, 1992, pp. 130-142.

"Application of SAS 55 With Treadway Report Guidelines to MiniScribe Case: Lessons to be Learned," with Susan Wolcott, Proceedings of the AAA 1991 Western Regional Meeting, Scottsdale, May, 1991, pp. 111-125.

"Microeconomic and Behavioral Analysis of AIS Applications," with Fritz Grundger, Proceedings of the AAA 1991 Western Regional Meeting, Scottsdale, May, 1991, pp. 73-84.

"Impact of Tax Code Changes Upon Choices of Financial Accounting Methods," Petroleum Accountants Society of Colorado Technical Session, Denver, January, 1989.

"Fraudulent Financial Reporting: Implications for Division of Audit Responsibilities," with Patsy Lee and Glyn Hanbery, Proceedings of the AAA 1988 Western Regional Meeting, Monterey, April, 1988, pp. 52-59.

"Measuring the Effectiveness of Your Information Systems," Data Processing Management Association Regional Meeting, Denver, April, 1987.

"Methodological Improvements to Bankruptcy Prediction," with Frank Selto and Patsy Lee, Proceedings of the AAA 1986 Western Regional Meeting, Los Angeles, April, 1986, pp. 181-190.

- "Workshops on Accounting for Governmental and Non-Profit Organization," Government and Nonprofit Section of the AAA, Los Angeles, April, 1986.
- "Assessing the Cost-Effectiveness of Management Information Systems Planning," with Frank Selto, AAA Western Regional Meeting, Tucson, April, 1984.
- "Comparisons of U.K. and U.S. Current Cost Accounting and Corresponding Research Implications," Proceedings of the AAA 1984 Southwest Regional Meeting, San Antonio, March, 1984, pp. 347-354.
- "Financial Reporting Technical Session," Petroleum Accountants Society of Colorado Technical Session, Denver, February, 1984.
- "Detecting Management Fraud: Combining an Empirical and Probabilistic Approach," with Frank Selto and James Sorensen, 1982 Symposium on Auditing Research V, University of Illinois, November, 1982, pp. 73-116 and 153-162.
- Social Accounting Session Moderator at the AAA Annual Meeting, Boston, August, 1980.
- "Development and Application of Management Audit Guidelines," Proceedings 1980 SE Decision Sciences, Orlando, February, 1980, pp.86-88
- "Human Resource Productivity Analysis," The Institute of Management Sciences Annual Meeting, Milwaukee, October, 1979.
- "Extension of Cost Effectiveness Analysis for Program Assessment," with Richard Fabrikant, Collected Papers of the AAA 1979 Annual Meeting, pp. 532-560, and Working Paper #19, Public Sector Section of the AAA, Honolulu, August, 1979.
- "Using the Semantic Differential for Faculty Evaluation," with Keith Ehrenreich, Collected Papers of the AAA 1978 Annual Meeting, Denver, August, 1978, pp. 391-401.
- "Updating the Auditor's Reporting Obligation," Proceedings of the AAA 1978 Southwest Regional Meeting, Dallas, March, 1978, pp. 319-327.
- Measurement in Human Resource Management Session Moderator, The Institute of Management Sciences Annual Meeting, San Francisco, May, 1977.
- "Empirical Application of Cost Effectiveness Analysis," University of Southern California Research Seminar, Los Angeles, May, 1977.

"Nonprofit Productivity Analysis," The Institute of Management Sciences Annual Meeting, Miami, November, 1976.

"Overview of Cost-Outcome and Cost-Effectiveness Analyses," with James Sorensen, AAA Annual Meeting, Atlanta, August, 1976.

"Cash Flow Accounting Information Needs and Corresponding Measurement Techniques," Collected Papers of the AAA 1976 Annual Meeting, Atlanta, August, 1976, pp. 271-293.

"Analysis of Percentage of Completion Accounting from a Measurement Theory Perspective," with Ted Mock, AAA Western Regional Meeting, Tempe, April, 1976.

## **RESEARCH IN PROGRESS:**

### **I. PAPERS NOW SUBMITTED TO REFEREED JOURNALS**

"Information Content in SEC Comment Letters" with Tommi Johnsen and Pei Lung, submitted to Financial Analyst Journal.

"Applications for SEC's Accounting Quality (Robocop) Model," with Mac Clouse, 6<sup>th</sup> Annual Midyear Forensic and Investigative Accounting Conference, Denver, March 13-14, 2015.

"Developing Guidelines for Independent and Competent Directors: Using What We learned From Research and Company Experiences," with Mac Clouse, International Conference: Corporate and Institutional Innovations in Finance and Governance, Paris, May 21, 2015.

"Lessons Learned from CEO Pay and Market Cap Performance in the Mining and Metals Industries: Implications for the Board of Directors and Corporate Governance," with Mac Clouse and Sharon Lassar, International Conference: Corporate and Institutional Innovations in Finance and Governance, Paris, May 21, 2015.

"Cannabis, Dude? Case" with Mac Clouse, submitted to Case Research Journal.

### **II. RESEARCH PROJECTS IN PROGRESS**

"Corporate Governance and Bank Risk---Analysis of the Major European Banks During the Financial Crisis," with J. Augusto Felicio, Ricardo Rodrigues, and Adam Greiner, submitted to Corporate Governance: An International Review.

"Does Board Quality Affect Bank Riskiness After IPO?" with Alex Fayman, Lorenzo Patelli, Lisa Victoravich, and Pisun Xu.

## **MAJOR UNIVERSITY AND SCHOOL COMMITTEE ASSIGNMENTS:**

University Committee – Bookstore Outsourcing Decision, 2011

University Committee - Faculty Awards Selection, 1994  
University Committee - Graduate School Council, 1990-1991  
University Committee - Faculty Salary Review, 1989-1991  
University Committee - Faculty Salary Advisory Group, 1980-1984  
College of Business Scholarship Committee, 1998-*present*  
College of Business Research Committee, 1980-1984, 1986-1990  
College of Business Promotion and Tenure Committee, chair, 1991-1994  
College of Business MBA Integrated Challenge Course, 1992-2003.  
College of Business Case Center Advisory Board, 1996-1998  
College of Business Communications Committee, 1994-1996  
College of Business Scholarship Task Group, 1996  
College of Business Faculty Development Committee, 1990-1991, 1996  
College of Business Graduate Programs Committee, 1990-1991  
College of Business Creativity Committee, 1990  
College of Business Executive MBA Committee, 1983-1985  
College of Business Future MBA Programs Committee, 1983-1984  
College of Business Core Curriculum Committee, 1979-1980  
College of Business MBA Admission Committee, 1977-1980  
School of Accountancy Advisor: Undergraduate Accounting Minor, 2004-*present*.  
School of Accountancy Board of Advisors: Branding Committee, 2012-2013.  
School of Accountancy Scholarship Committee, 1980-1992, 2003-2009.  
School of Accountancy Promotion and Tenure Committee, chair, 1990-2000.  
School of Accountancy Re-Accreditation Committee, 1998-2000  
School of Accountancy Program Review Committee, 1984-1985  
School of Accountancy Admission Committee, 1978-1983  
School of Accountancy CPA Review Course, Program Director, 1978-1985  
School of Accountancy Graduate Curriculum Committee, Chairman, 1979-1982  
School of Accountancy Academic Standards Committee, Chairman, 1980-1984  
Reiman School of Finance: Faculty Search Committee, 2008, 2010, 2011, 2013

### **TEACHING EXPERIENCE:**

Number of years at other institutions: 6  
Number of years at University of Denver: 38

### **COURSES TAUGHT:**

Graduate Case Courses in Managerial Accounting and Financial Accounting  
(Masters in Accountancy program)  
Graduate Case Course in Financial Accounting (Master of Science-Finance program)  
Undergraduate Case Course in Financial Accounting (Undergrad Finance program)  
Undergraduate Intermediate Financial Accounting (Undergrad Finance program)  
Integrated Challenge: Business Projects Course (Integrated MBA program)  
Foundations of Business Decisions Course (Integrated MBA program,  
Keystone MBA program, and Vail MBA program)  
Management Control Case Course (Executive MBA program)  
Total Quality Management Course (Integrated MBA program)  
Beginning Financial and Managerial Accounting (graduate and undergraduate)

Principles of Management Information Systems (MBA core course)  
Graduate Seminar in Planning and Control (Masters in Social Work program)  
Extractive Industries Accounting (Energy MBA program)  
Accounting Systems and Internal Controls  
Governmental Accounting  
Principles of Auditing  
Intermediate Financial Accounting Courses  
Income Tax Research  
Individual Income Taxes

**NEW COURSE DEVELOPMENT:**

Financial Accounting and Analysis, Graduate Case Course (required course for Master of Science-Finance program), 1994-*present*.  
Financial Accounting Undergraduate Courses, (two required courses for Undergraduate Finance program: accounting minor and joint finance/accounting major), 2000-*present*.  
Management Accounting Case Course, (required course for Master of Accountancy Program, 1990-*present*.  
Integrated Challenge: Business Projects, (required course for Integrated MBA program), College of Business Administration, 1994-2003.  
Accounting Information Systems and Internal Controls, (required course for School of Accountancy, 1979-1991) also taught at SDA Bocconi University, Milan, Italy, 1992.  
Extractive Industries Accounting (elective in accounting and required course for Energy MBA program, 1976-1988)  
Planning and Control in Social Work (required interdisciplinary social work-accounting course in School of Social Work Master's program, 1976-1988)

**EXCERPT OF DISSERTATION RESEARCH:**

"An Investigation of Subjective Measurement: A Field Test of Percentage of Completion Measurement," Measurement, Accounting, and Organizational Information, with Ted Mock, John Wiley and Sons, 1979, pp. 114-126.

"The Framework Applied," Measurement and Accounting Information Criteria, with Ted Mock, Accounting Research Series No. 13, American Accounting Association, 1976, pp. 89-94.

"A Framework for Measurement and Its Use in Accounting Practice," by Ted Mock, Accounting Research Convocation, edited by G. Previts, University of Alabama, 1975, pp. 133-152.

"Mock's Proposed Framework and Its Applicability to an Accounting Measurement Problem Currently Under Study by Practitioners," by R. Lea, Accounting Research Convocation, edited by G. Previts, University of Alabama, 1975.

**AMERICAN ACCOUNTING ASSOCIATION RESEARCH COMMITTEE REPORTS:**

"Measuring the Performance of Nonprofit Organizations: The State of the Art,"  
The Report of the Committee on Nonprofit Entities' Performance Measures,  
August 1989.

"Response to the HFMA P&P Board's Exposure Draft on Reporting of Certain  
Transactions Arising in Connection with the Issuance of Debt," with Bruce  
Neumann and Marie Covaleski, Subcommittee to AAA Committee on Public  
Sector Financial Accounting and Reporting Standards, September 1981.

"Response to the Exposure Draft on Qualitative Characteristics: Criteria for  
Selecting and Evaluating Financial Accounting and Reporting Policies of  
the FASB," with Shyam Sunder and Ted Mock, Subcommittee to AAA  
Committee on Financial Reporting, October 1979.

"Response to Proposed IASC Statement on Accounting for Research and  
Development Costs," with Rudy Schattke and Don Vickery, Subcommittee to  
AAA Committee on Financial Accounting Standards, July 1977.

(Updated: December, 2014)