

JAMES ELLIOTT SORENSEN, Ph.D., CPA
Professor of Accountancy
Evelyn and Jay G. Piccinati Endowed Professorship for Teaching Excellence
John J. Gilbert Endowed Professor of Accountancy
University Scholar/Teacher

School of Accountancy, Daniels College of Business
The University of Denver, Denver, Colorado 80208
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TEACHING

Teaching Awards

- 2004 *The Jim Bulloch Award for Innovations in Management Accounting Education presented by the American Accounting Association (International Award)*
- 2004 *Evelyn and Jay G. Piccinati Endowed Professorship for Teaching Excellence (Daniels College of Business)*
- 2002 *MBA Core Diamond Award: winter*
- 2001 *John J. Gilbert Endowed Professor of Accountancy (School of Accountancy)*
- 2001 *MBA Core Diamond Award: winter and summer*
- 2000 *MBA Core Diamond Award: spring, winter and summer*
- 1990 *Outstanding Teacher Award, School of Accountancy, University of Denver*
- 1983 *University Scholar/Teacher Award, University of Denver*
- 1997 *Outstanding Teacher Award, College of Business Administration, University of Denver*

Referred Publications

"The Road Less Traveled: The Joys and Sorrows of Team Teaching," Journal of Management Education, Vol. 20, Ed. 4, 11/1996 (co-author with C. Fukami, M. Clouse, T. Howard, R. McGowan, J. Mullins, W. Silver, T. Watkins, and D. Wittmer)

Referred Proceedings and Presentations

"Achieving Performance Excellence with the Balanced Score Card: A PowerPoint Presentation Ready for Classroom Use," (with Gary Siegel and Sandra Richtermeyer), American Academy of Accounting and Finance, New Orleans, December, 2004.

"Taking Back the Classroom Using Simulations," (with Gary Siegel and Sandra Richtermeyer), Colloquium on Change in Accounting Education, Sedona, AZ, October, 2004.

"The Balanced Scorecard - Hands-on Simulation," (with Gary Siegel and Sandra Richtermeyer), Denver chapter of the IMA, Denver, October, 2004.

"Decision Support Tools to Manipulate Verbal Data," (with Gary Siegel and Sandra Richtermeyer), Annual Meeting, American Accounting Association, Orlando, August, 2004

"How to Prepare Your Students to Become Business Partners," (with Gary Siegel and Sandra Richtermeyer), International Conference, Academy of Business Administration, London, England, July, 2004.

"The Balanced Scorecard - Hands-on Simulation," (with Gary Siegel and Sandra Richtermeyer), Annual Meeting, Institute of Management Accountants, Chicago, June, 2004.

"Making the Addiction Severity Index (ASI) User Friendly: An Electronic Display of Client Outcomes Using Shareware," (with James Elzey and Faith Stuart) National Rural Institute on Alcohol & Drug Abuse, Menomonie, WI, June, 2004 (*awarded as an outstanding contribution to the literature*).

"How to Prepare Your Students to Become Business Partners," (with Gary Siegel and Sandra Richtermeyer), Western Decision Science Institute, Isla Navidad, Mexico, April, 2004.

"The Application of Behavioral Accounting in Practice: Implications for Research and Curriculum," (with James E. Sorensen and Marc Massoud), Western Region American Accounting Association, Newport Beach, CA, April, 2004.

"Being a Business Partner: Learning Qualitative Skills," (with Gary Siegel and Sandra Richtermeyer), Northeast Decision Science Institute, Atlantic City, NJ, March 2004.

"How to Prepare Your Students to Become Business Partners," (with Gary Siegel and Sandra Richtermeyer), Southwest Decision Science Institute, Orlando, March 2004.

The Role of Behavioral Accounting in Management Accounting Curricula," (with Gary Siegel and Sandra Richtermeyer) Southeast Region, Decision Science Institute, Charleston, SC, February 2004

"Balanced Score Card Simulation," Institute of Management Accountants, Canton, Cleveland and Akron Ohio Chapters, Canton, OH, January 2004.

"Why You Should Integrate Behavioral Accounting in Your Classroom," (with Gary Siegel and Marc Massoud), Colloquium on Change in Accounting Education, Albuquerque, November, 2003.

"The Role of Behavioral Accounting in Accounting Practice and Curriculum," (with Gary Siegel) Annual Meeting, Center for International Accounting Education and Research, Niagara Falls, Canada, July 2003.

"Are you a Business Partner," (with Gary Siegel, Sandra Richtermeyer, and Kim Wallin), Plenary Session, Annual Meeting, Institute of Management Accountants, Nashville, June, 2003.

"How to Become a Business Partner," (with Gary Siegel and Sandra Richtermeyer), Plenary Session, Annual Meeting, Institute of Management Accountants, Nashville, June 2003.

"How to Prepare Your Students to Become Business Partners," (with Gary Siegel and Sandra Richtermeyer) Southeast Region, American Accounting Association, Charleston, SC, March, 2003.

"How to Prepare Your Students to Become Business Partners," (with Gary Siegel and Sandra Richtermeyer) Southeast Region, Decision Science Institute, Williamsburg, VA, February, 2003

"Preparing Your Students to Become Business Partners," (with Gary Siegel and Sandra Richtermeyer) American Academy of Accounting and Finance, New Orleans, December, 2002.

"Preparing Your Students to Become Business Partners," (with Gary Siegel and Sandra Richtermeyer) Asian-Pacific Conference on International Accounting Issues, Los Angeles, November, 2002.

"How to Become a Business Partner," (with Gary Siegel and Sandra Richtermeyer), Annual Meeting, Decision Science Institute, San Diego, November, 2002.

"Preparing Your Students to Occupy the Emerging Role of Business Partner," (with Gary Siegel and Sandra Richtermeyer) Plenary Session, Annual Meeting, Colloquium on Change in Accounting Education, Sedona, AZ, October-November, 2002.

"The Role of Management Accountants: Implications for Business School Education," (with Frank Minter, Jim Mackey, and Gary Siegel), Annual Meeting American Accounting Association, San Antonio, August, 2002.

"Preparing Your Students to Become Business Partners," (with Gary Siegel and Sandra Richtermeyer) Annual Meeting, Center for International Accounting Education and Research, Niagara Falls, Canada, August, 2002.

"The New Role of Management Accountants: Implications for Business School Education (with Gary Siegel) Annual Meeting of the Asia Pacific Decision Science Institute, Bangkok, July, 2002.

"Preparing Your Students to Become Business Partners," (with Gary Siegel and Sandra Richtermeyer) Annual Meeting, Institute of Management Accountants, San Diego, June, 2002.

"How to Become a Business Partner," (with Gary Siegel and Sandra Richtermeyer) Plenary Session, Annual Meeting, Mid-Atlantic Region, American Accounting Association, Baltimore, April, 2002.

"How to Become a Business Partner," (with Gary Siegel and Sandra Richtermeyer) Annual Meeting, Western Region, Decision Science Institute, Las Vegas, April, 2002.

"The New Role of Management Accountants: Implications for Business School Education (with Gary Siegel) National Conference, Academy of Business Administration, Key West, April, 2002.

"The New Role of Management Accountants: Implications for Business School Education (with Gary Siegel) Annual Meeting, International Applied Business Research Conference, Puerto Vallarta, Mexico, March, 2002.

"The New Role of Management and Public Accountants: Implications for Business School Education (with Gary Siegel, James Mackey & Patrick Keating) Annual Meeting, Decision Science Institute, San Francisco, November, 2001.

"The New Role of Management Accountants: Implications for Business School Education (with Gary Siegel) 6th International Conference of the Decision Science Institute, Chihuahua, Mexico, July, 2001.

"How to Become a Business Partner," (with Gary Siegel and Sandra Richtermeyer) Annual Meeting, Institute of Management Accountants, New Orleans, June, 2001.

The New Role of Management Accountants: Implications for Business School Education (with Gary Siegel and James Brackner) Annual Meeting, Southeast Region, American Accounting Association, Tampa, April, 2001.

"The New Role of Management Accountants: Implications for Business School Education (with Gary Siegel, James Brackner, Ed Heyn) Annual Meeting, Southwest Region, Decision Science Institute, New Orleans, March, 2001.

"The New Role of Management Accountants: Implications for Business School Education (with Gary

Siegel, James Brackner, Ed Heyn) Annual Meeting, Southwest Region, American Accounting Association, New Orleans, March, 2001.

"The New Role of Management Accountants: Implications for Business School Education (with Gary Siegel) Annual Meeting, Northeast Region, American Accounting Association, Portland, ME, April, 2001.

"The New Role of Management Accountants: Implications for Business School Education (with Gary Siegel, James Brackner, Thomas Koval) Annual Meeting, Southeast Region, Decision Science Institute, Charlotte, February, 2001.

"The Role of the MBA Roundtable in Innovative MBA Education," Proceedings of the Southeastern American Accounting Association Annual Meeting, Atlanta, GA., April 1999.

Case Grants

Completed 1993 research grant "Samsonite Quality Case" and led to an integrative case used in *MBA 4160 Quality Panorama* since 1993. (Co-author with H. Grove and H. Giclas).

Completed 1996 research grant "Integrating Quality with Excellence" and led to the development of the "Swanson Medical Case" cited earlier now used in *MBA 4160 Quality Panorama* since 1996 as a comprehensive quarter-long integrative case.

Teaching Experience:

The University of Denver, Denver, Colorado

- Professor of Accountancy, 1972 to present
- Associate Professor of Accounting, 1969-72
- Assistant Professor of Accounting, 1965-68

National Institute of Mental Health, Rockville, Maryland

- Faculty of the National Staff College, 1975 to present

Bay Area Foundation for Human Resources, San Francisco, California

- Faculty of the Institute of Mental Health Policy and Administration, 1989 to present

The University of Minnesota, Minneapolis, Minnesota

- Visiting Associate Professor, 1969

The Ohio State University, Columbus, Ohio

- Instructor of Accounting, 1964
- Assistant Instructor of Accounting, 1962-64

Recent Involvement in Professional Executive-Development Programs:

University of Denver, Center for Management Development, "Accelerated Business Management Program," Johns Manville Corporation, Denver, CO, October 2000.

National Conference on Mental Health Statistics, "New Developments in Assessing Costs, Outcomes, and Effectiveness in Behavioral Health," Washington, D.C., June 1-4, 1999.

University of Denver, *Executive MBA Program, Mountain MBA Program, Emerging Leaders MBA Program*, Quality Module, Lead Instructor, 1997 to 2003; Strategic Cost Management, 2004 to present..

Colorado Society of CPAs, Continuing Professional Education, CPAs in Industry Conference, "Leading Edge Management Accounting: 1998", Denver, CO.

Institute of Management Accountants, "How To Make Better Decisions: The Analytic Hierarchy Process (AHP) and Expert Choice," Denver Chapter, Denver, CO 1998.

School of Accountancy, Daniels College of Business, University of Denver, Continuing Professional Education, "Leading-Edge Management Accounting," 1998.

Colorado Society of CPAs, Continuing Professional Education, CPAs in Industry Conference, "IMA Practice Analysis—Implications for Practitioners, 1997.

Institute of Management Accountants, "What Corporate America Wants in Entry Level Accountants," Denver Chapter, Denver, CO 1994.

Financial Management Group of the Community Mental Health & Alcohol/Drug Addictions Services, The Ohio Council of Community Mental Health & Recovery Organization, Columbus, Ohio: Executive development conference on key performance indicators and total quality management, 1993, lead instructor.

Bay Area Foundation for Human Resources, San Francisco, CA: executive development seminars focused on skills and strategies in financial management (both fundamental and advanced topics) with 1989 offerings in Los Angeles, CA, Portland, OR, Las Vegas, NV, and 1990 offerings in San Francisco, CA and Portland OR, and 1991 offerings in Seattle, WA, San Francisco, CA and Portland OR, 1992 offerings in Los Angeles, CA, Seattle, WA. and Dallas, TX, lead instructor.

State of Vermont, Department of Mental Health, Waterbury, VT: management development for mental health and mental retardation executives, 1987 through 1988, lead instructor.

Indiana Council of Community Mental Health Centers, Inc., Indianapolis, Indiana: advanced financial management strategies for mental health organizations, 1987, instructor.

State of Ohio, Department of Mental Health, Columbus, OH: Financial management for mental health executives and boards of directors, 1986, lead instructor.

Four-County Community Mental Health Board, Defiance, OH: Financial management for program directors, 1986, lead instructor.

Completed Training Programs:

Community Mental Health Center Assessment and Technical Assistance, National Institute of Mental Health, Project Director, 1974-1976

Mental Health Administrative Specialist Training Program, National Institute of Mental Health, Project Director, 1976-1982.

Staff College, National Institute of Mental Health, 1979-1983.

Teaching Materials:

Jefferson Bank Cost of Quality Report (MBA 4160)

The Call-light Project: The Quality Improvement Process (Executive MBA)

Introduction to CimLite ISO 9000 Computer Simulation (MBA 4160, Executive MBA, Mountain MBA, Emerging Leaders MBA)

Introduction to CIGNA Insurance Co CD-ROM Simulation Case (MBA 4160, Executive MBA, Mountain MBA, Emerging Leaders MBA)

APPLICATION

Professional Credentials

1962 to date *Certified Public Accountant (CPA), State of Colorado*

Editorships and Editorial Boards:

1988-to date The Journal of Behavioral Health Services & Research (formerly The Journal of Mental Health Administration)

1984-2001 Administration and Policy in Mental Health

1998-to date MBA Roundtable Journal, Editor (www: MBA-Roundtable)

1996-1998 MBA Roundtable Forums, Associate Editor (www: MBA-Roundtable)

1973-78 Decision Sciences, *Editor-in-Chief*

Refereed Website and Reprint Publications

"*Cost Dynamics of Frontier Mental Health Services*," (1999). Frontier Mental Health Services Project, James A. Ciarlo, project director, The Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Rockville, MD. [See [http:// www.wiche.edu/MentalHealth/Frontier/](http://www.wiche.edu/MentalHealth/Frontier/) for an *electronic copy* of the report *or reprint* in the Journal of the Washington Academy of Sciences, Volume 86, No. 3, December 2000,143-158]

Invited Publications:

"Achieving Performance Excellence with the Balanced Scorecard" (with Thomas Devane), Daniels Business Review. Daniels College of Business, University of Denver, Volume III, No. 2. 2003.

Recent Professional Program Presentations:

"Balanced Scorecard Simulation," Institute of Management Accountants, Annual National Conference, Chicago, IL, June 26, 2004.

"Teaching the Balanced Scorecard," Colorado Society of CPAs, Annual Educators' Conference, Denver, CO, June 25, 2004.

"Decision Support Tools to Manage Verbal Data," School of Accountancy, Annual Alumni Conference, Denver, CO, May 7, 2004

"Using the Balanced Scorecard—A Simulation," Institute of Management Accountants, Canton, OH, January 24, 2004.

"New Developments in Assessing Costs, Outcomes, and Effectiveness in Behavioral Health," National Conference on Mental Health Statistics, Washington, D.C., June 1-4 1999.

"Introduction to Health Care Criteria for Performance Excellence Applied to Behavioral Health," First Choice Behavioral Healthcare Providers, Charleston, WV, June and July 1999.

"Developing a Uniform Chart of Accounts and Common Costing System for West Virginia Behavioral Health Providers," Finance Committee of the West Virginia Behavioral Health Providers Association, Charleston, WV, February 1999.

"Applying the Behavioral Health Criteria for Performance Excellence to Behavioral Health Care Organizations," Office of Behavioral Health Services, State of West Virginia, Demonstration Site at Southern Highlands CMHC, Princeton, WV, February 1999.

"Use of Key Performance Indicators in Behavioral Health Care Organizations," Office of Behavioral Studies, State of West Virginia, Demonstration Site at Southern Highlands CMHC, Princeton, WV, December 1998.

"IMA Practice Analysis—Implications for Practitioners," CPAs in Industry Conference, Colorado Society of CPAs, Denver, CO, 1998.

"Leading-Edge Management Accounting: 1998", Continuing Professional Education, School of Accountancy, University of Denver, May 1998.

"New Decision Support Tools: Analytical Hierarchy Process (AHP)," Institute of Management Accountants, Denver, CO, 1998.

"Contemporary Management Accounting Applications in the Healthcare Industry: Opportunities for Research and Teaching," American Accounting Association, Annual Meeting, Dallas, TX, 1997. (co-presenter with Gary Siegel, et. al.)

"Making Quality Work," Colorado Technical Institute, December 1997.

"What Corporate America Wants in Entry Level Management Accountants," Institute of Management Accountants, Denver, CO, 1994.

"The State of Behavioral Research in Accounting," American Accounting Association, Southwest Region, Southwestern Federation of Administrative Disciplines, Twentieth Annual Meeting, New Orleans, LA., 1993.

"Payment and Funding," The 1992 Secretarial Conference to Link Primary Care, HIV, Alcohol and Drug Abuse Treatment, Office for Treatment Improvement, Public Health Service, Alcohol, Drug Abuse and Mental Health Administration, US Dept. of Health and Human Services, Washington, DC, 1992.

"State Efforts at Costing Drug Treatment," State Systems Development Program Conference, Office for Treatment Improvement, Public Health Service, Alcohol, Drug Abuse and Mental Health Administration, US Dept. of Health and Human Services, Chicago, Illinois, December 1991.

"Community Mental Health Contracting Systems and Waiting Lists," Tennessee Association of Mental Health Administrators, 1991 Annual Meeting, Paris Landing, TN.

"Advanced Financial Management Strategies for Mental Health Organizations," Indiana Council of Community Mental Health Centers, Inc., 1987, Indianapolis, IN.

"Financial Management in the 80's", Pennsylvania Association of Community Mental Health/Mental Retardation Providers, 1986 Annual Conference, *Keynote Address*, Buckhill, PA.

"The Key Performance Indicators Project - An Update," National Council of Community Mental Health Centers, 1986 Annual Meeting, Las Vegas, NV.

"The KPI Project," Western Interstate Commission for Higher Education (WICHE), 1986 Annual Meeting, San Diego, CA.

"Key Performance Indicators," International Association of Psychosocial Rehabilitation Services, 1986 Annual Meeting, Cleveland, OH.

"Forensic Management Information Systems, National Association of State Mental Health Directors (Forensic), 1986 Annual Meeting, Hollywood, FL.

Recent Consultation Experiences:

State of Washington. Department of Health and Human Services. Division of Alcohol and Substance Abuse, Residential Rate Study, Seattle, WA, 2003-2004

CI International, International Management Consulting Firm, Evergreen, CO 2002-2004

State of Wyoming. Department of Human Services. Division of Substance Abuse. Auditing of Provider Agencies, Laramie, WY, 2002-2004.

State of South Dakota, Department of Human Services. Cost-finding and Rate-Setting for Human Service Providers. Grand Forks, ND. 2002-2003.

Center for Substance Abuse Treatment (CSAT), Substance Abuse, Mental Health Services Administration, Wrap Around Services Impact Study (WASIS) In a Behavioral Health Setting, *Director of Cost Analysis*, St. Francis Medical Center, Pittsburgh, PA, 1998 to 2001.

Johns Manville Corporation, "Achieving Performance Excellence," Accelerated Business Management Program, Center for Management Development, University of Denver, October, 2000

Johns Manville Corporation, "Making Better Decisions: The Analytic Hierarchy Process (AHP) and Expert Choice (EC). Denver, CO, December 1999.

Center for Substance Abuse Treatment (CSAT), Substance Abuse, Mental Health Services Administration, "Designing Statistical Analyses for Substance Abuse Treatment Settings," Center for Substance Abuse Treatment, Substance Abuse and Mental Health Services Administration (SAMHSA), Department of Health and Human Services (DHHS), Vienna, VA, August 12-13, 1999.

Government of Guam, Department of Mental Health and Substance Abuse, consultant on rate-setting for and financial management of behavioral health services, 1999 to present.

Republic of Palau, Division of Behavioral Health, consultant on rate-setting for and financial management of behavioral health services, 1999 to present.

State of West Virginia, Office of Behavioral Health Services, Department of Health and Human Services, Charleston, West Virginia, consultant on 1. Uniform chart of accounts and financial reporting, 2. Rate-setting, 3. Key performance indicators (including client outcomes), 4. Criteria for Performance Excellence in behavioral health services, and 5. Strategic planning, **1997 to present**).

National Conference on Mental Health Statistics, "New Developments in Assessing Costs, Outcomes, and Effectiveness in Behavioral Health," Washington, D.C., June 1-4, 1999. (*Invited Presentation*)

Center for Substance Abuse Treatment. "Wrap Around Services Impact Study (WASIS)," Expert Panel Meeting, St Francis Medical Center, Gaithersburg, MD, April 29-30, 1999.

General Accounting Office, Denver, CO and Washington, DC: consultant on benchmarking financial management of largest US corporate and state governmental entities, 1996 to 1998.

State of Rhode Island, Division of Substance Abuse, Department of Health, Providence, Rhode Island, 1998.

State of Maryland, Governor's Office for Children, Youth, and Families, Baltimore, MD: consultant on rate-setting for the private residential child care program, 1995 and 1996.

State of Tennessee, Children's Program, Nashville, TN: consultant, 1996.

State of Tennessee, Department of Finance and Administration, Nashville, TN: lead consultant on the study of the Children's Plan of the State of Tennessee including provider resource utilization, equity and adequacy of reimbursement rates, contracting systems, regional comparative state analyses and needs assessment planning; 1992, 1993 and 1994.

Eastern Oregon Human Services Consortium, La Grande, OR: consultant on Rural Options for Development and Educational Opportunities Network; 1992 and 1994.

Umatilla County Mental Health Program, Umatilla County, OR: consultant on organizational development; 1993.

State of Tennessee, Department of Finance and Administration, Nashville, TN: lead consultant on the assessment of the equity and adequacy of the Division of Mental Health and the Division of Alcohol and Alcohol Abuse service reimbursement rates and recommended funding levels for various services; 1990 and 1991.

State of Tennessee, Department of Finance and Administration, Nashville, TN: lead consultant on the assessment of the equity and adequacy of the Division of Mental Retardation service reimbursement rates and recommended funding levels for mental retardation services; 1988 and 1989; lead consultant on a seven state comparative study of the community mental retardation program waiting and referral list system, 1989 and 1990.

County of Los Angeles, Los Angeles, CA: consultant on an analytical review of the Department of Mental Health contracting processes for mental health services, 1989 and 1990.

National Institute of Mental Health, Rockville, MD: editor of a series of invited conference papers on KNOWLEDGE UTILIZATION by state mental health directors published in the Spring 1989 Journal of Mental Health Administration; 1987 to 1989.

GibsonFisher, Ltd, Columbus, OH: financial management consultant on GibsonFisher, Ltd engagements involving Westmoreland Hospital, Greensburg, PA; Meadville Medical Center, Meadville, PA; South Oaks Hospital, Amityville, NY; Cuyahoga County Mental Health Board, Cleveland, OH; Hamot Medical Center, Erie, PA, St. Lawrence Hospital, Lansing, MI; 1987 through 1990.

National Council of Community Mental Health Centers: served as the lead consultant in the design and implementation of a national Key Performance Indicators system to provide COMPARATIVE operational data on the efficiency of Community Mental Health organizations; indicators, for example, included cost per unit of service, third-party collections, professional staff workload ratios and other measures related to the operational efficiency of a human service organization; 1983 to 1988.

State of Vermont, Department of Mental Health and Mental Retardation: served as primary consultant in the design and implementation of statewide GUIDELINES for mental health and mental retardation services; the work involved the design and implementation of accounting, cost-finding, rate-setting, budgeting, auditing and key indicator systems as well as appropriate reporting formats; 1986 to 1988.

Completed Funded Research:

Client Outcome Instruments User's Manual, Office of Behavioral Health Services, Department of Health

and Human Services, State of West Virginia, December 2000.

Uniform Chart of Accounts and Financial Reporting for Behavioral Health Care Providers. West Virginia Behavioral HealthCare Providers Association, Charleston, WV, August 2000.

Behavioral Health Care Criteria for Performance Excellence: Instructional Materials. Office of Behavioral Studies, State of West Virginia, Charleston, WV, September 1999.

The Practice Analysis of Management Accounting, Institute of Management Accountants, Montvale, New Jersey, 1996. (co-author with Gary Siegel, Laura Appelbaum, George A. Barnett, and Seymour Sudman).

What Corporate America Wants in Entry Level Accountants, Institute for Management Accountants and the Financial Executives Institute, New Jersey and New York, 1993 and 1994 (Gary Siegel, co-investigator).

A Social Ecological Approach to De-Normalize Drug Use at the University of Denver, funded by the Fund for the Improvement of Post-Secondary Education (FIPSE), U.S. Department of Education, 1991 (Dan Manzanara (Principal Investigator) and James E. Sorensen (Project Evaluator),

Community Mental Retardation Program Waiting and Referral List System: A Seven State Comparative Study, State of Tennessee, Department of Finance and Administration, Nashville, TN, 1990.

Knowledge Utilization by State and Community Mental Health Organizations, National Institute of Mental Health, Rockville, MD, 1989.

Assessment of the Adequacy and Equity of Rates for Community Mental Retardation Services, State of Tennessee, Department of Finance and Administration, Nashville, TN, 1989.

Key Performance Indicators for Community Mental Health Centers (CMHC), National Council of Community Mental Health Centers, Rockville, MD, 1982 through 1988.

Professional Staff Retention in the Public Accounting Profession, American Institute of CPAs, New York, NY, 1970 through 1989.

Audit Guide for Independent Audits of Statistical Information Systems of Mental Health Organizations, State of Arkansas, Division of Mental Health Services, Little Rock, AR, 1981.

Assessing the Cost-Outcomes and Cost Effectiveness of Community Support Programs (CSP), State of Colorado, Division of Mental Health, Denver, CO, 1981.

Accounting, Statistical and Auditing Standards for Arkansas Mental Health Organizations, State of Arkansas, Department for Human Services, Division of Mental Health Services, Little Rock, AR, 1980.

CHAMPUS Experience with Concurrent Peer Review: Case Studies, Utilization and Cost Effectiveness Analysis, National Institute of Mental Health and Department of Defense, Washington, D.C., 1980.

Enhancing the Financing, Distribution and Accountability of Community Mental Health Services in Arkansas, State of Arkansas, Mental Health Services Division, Little Rock, AK, 1979.

Integrated Accounting, Statistical and Auditing Standards for Kentucky Community Mental Health/Mental Retardation Centers (CMHMRC), Commonwealth of Kentucky, Department for Human Resources, Frankfort, KY, 1979 through 1981.

Cost-Quality Model for Delivery of Mental Health Services, State of Colorado, Division of Mental Health, Denver, CO, 1971 and 1972.

Current Funded Research in Process:

Strategic Planning, State of West Virginia, Office of Behavioral Studies, Department of Behavioral Health Care Services, Charleston, WV.

Key Performance Indicators, State of West Virginia, Office of Behavioral Studies, Department of Behavioral Health Care Services, Charleston, WV.

Behavioral Health Care Criteria for Performance Excellence, Office of Behavioral Studies, Department of Behavioral Health Care Services, Charleston, WV.

Recent University, College and School Service:

University:

Selection Committee for Vice-Chancellor for Communication, 1993

University Senate: Honors Selection Committee 1987 to present

North Central Accreditation (NCA) Financial Resources Committee 1989 to 1990

University Organizational Environment Assessment Committee 1990

College:

Executive MBA Program—Strategic Cost Management—2003 to present

- Lead instructor

Executive MBA program---Quality Module 1997 to 2003

Leadership MBA program—Quality Module 1999 to 2002

- Lead instructor

Promotion and Tenure Committee (formerly Appointments, Promotion, and Tenure (APT) Committee)

- Chair 1996 to present
- Member 1995

Integrated Master of Business Administration (IMBA) Quality Module

- Co-chair 1992 of Design Team
- Course coordinator - 1992 to 2002

Faculty Development Committee

- Chair 1990 to 1992
- Member 1992 to 1995

Strategic Planning Task Force 1988 to 1990

Faculty Research Committee

- Chair 1989 to 1990

Institute for Professional Excellence Program Evaluation Committee

- Chair 1990 to 1991

Faculty Development and Performance Evaluation Committee

- Chair 1981 to 1984

School:

Curriculum Review 2002 to present, Chair

Program Evaluation 2003 to present

Promotion and Tenure 1985 to present

Junior Core Quality Evaluation 1995 to present

Research Committee 1985 to 2000

MBA Advisor 1987 to present

Undergraduate Curriculum Integration 1987

INTEGRATION

Refereed Website and Reprinted Publications

"Client Outcomes and Costs in Frontier Mental Health Organizations," (1999). Frontier Mental Health Services Project, James A. Ciarlo, project director, The Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Rockville, MD. [See [http:// www.wiche.edu/MentalHealth/Frontier/](http://www.wiche.edu/MentalHealth/Frontier/) for an *electronic copy* of the report *or reprint* in the Journal of the Washington Academy of Sciences, Volume 86, No. 3, December 2000, 159-177.]

"*Effective Management Strategies for Frontier Mental Health Organizations*," (1999) Frontier Mental Health Services Project, James A. Ciarlo, project director, The Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Rockville, MD. [See [http:// www.wiche.edu/MentalHealth/Frontier/](http://www.wiche.edu/MentalHealth/Frontier/) for an *electronic copy* of the report *or reprint* in the Journal of the Washington Academy of Sciences, Volume 86, No. 3, December 2000, 179-187.]

Awards

1991 Outstanding Researcher Award, College of Business Administration, University of Denver
 1983 University Scholar/Teacher Award, University of Denver
 1981 Outstanding Faculty Researcher Award, College of Business Administration, University of Denver
 1975 Decision Sciences Fellow

College and School Service:

Integrated Master of Business Administration (IMBA) Quality Module

- * Co-chair 1992 of Design Team
- * Course coordinator - 1992 to present

Invited Chapters and Cases in Books:

"Financial Management in Public Mental Health Services: A Strategic and Operational Approach," Chapter in Mental Health Services: A Public Health Perspective, co-editors Bruce Lubotsky Levin and John Petrla, Oxford University Press, 1996, pp. 138-160.

"Swanson Medical Center", Case Center, Daniels College of Business, University of Denver, 1996 (revised, 1997) (co-author with H. Giclas, J. Slater and J. Shogren).

"Baldrige Assessments to Achieve Total Quality Management (TQM): Samsonite Corporation USA," Integrated Masters of Business Administration Case, College of Business Administration, University of Denver, 1993 (co-author with Hugh Grove and Hank Giclas).

"Thought Projection Cases," Introduction to Nonprofit Organization Accounting, by Emerson O. Henke, Third Edition, PWS-Kent Publishing Company, Boston, MA, pp. 580-595, 1988 (co-author with Glyn Hanbery): *[also reprinted in 1991 Fourth Edition]*.

Case 1: Slippery Handle Mental Health Center, Treacherous Waters, USA (use of Key Performance Indicators in non-profit organizations) pp. 580-585.

Case 2: Break-Even Community Mental Health Center (multi-service breakeven analysis applied to a human service organization) pp. 586-587.

Case 3: Seek-a-Client (SAC) Community Mental Health Center (managerial analysis of statistical and cost information to produce an operating budget plan for a human service organization) pp. 587-590.

Case 4: Albatross CMHC (short-term decision-making in a human service organization) pp. 590-595.

"Nonprofit Accounting Cases," Accounting for Nonprofit Organizations by Emerson O. Henke, fifth edition, PWS-Kent Publishing Company, Boston, MA, 1989 (co-authored with Glyn Hanbery), four (4) cases cited above in Introduction to Nonprofit Organization Accounting.

"Goodbye Columbus Community Mental Health Center," Cases in Health Care Financial Administration, Health Administration Press, University of Michigan, Ann Arbor, Michigan, 1987, pp. 84-85.

"Key Performance Indicators to Manage Mental Health Organizations," Chapter 6, in Mental Health Program Performance Measurement, edited by Charles Windle, Judith H. Jacobs, Paul Sherman, DHHS, Publication No. (ADM) 86-144, Washington, D.C., Supt. of Doc., U.S. Govt. Print. Off., 1986, pp. 46-53 (co-author with William Zelman, Glyn Hanbery and A. Ronald Kucic).

"Computer Selection for Human Service Organizations," in Managing Finances, Personnel, and Information in Human Services, edited by Simon Slavin, New York: Haworth Press, 1985, pp. 345-357 (co-author with A. Ronald Kucic and Glyn Hanbery).

"Goodbye Columbus Community Mental Health Center," Cases in Health Care Financial Administration, Health Administration Press, University of Michigan, 1984, pp. 84-85.

"Detecting Management Fraud: The Role of the Independent Auditors," in G. Geis and E. Stotland, Eds. White-Collar Crime: Theory and Research, Beverly Hills, California: Sage Publications, 1980 (co-author with Hugh D. Grove and Thomas L. Sorensen).

"Financial Management" and "Budgeting and Behavior" in The Administration of Mental Health Services, Saul Feldman, Editor, Springfield, Illinois: Charles C. Thomas, 1980 (co-author with Glyn W. Hanbery).

"Detecting Management Fraud: Some Organizational Strategies for the Independent Auditor," in R.K. Elliott and J.J. Willingham, Eds. Management Fraud: Detection and Deterrence, New York: Petrocelli Books, Inc., 1980 (co-author with T. L. Sorensen).

"Developing Information Systems in Human Service Organizations," in C. Clifford Attkisson, et. al. Eds., Evaluation of Human Service Programs, Academic Press, Inc., 1978, pp. 127-172 (co-author with J. Richard Elpers).

"Using Cost-Outcome and Cost-Effectiveness Analyses for Improved Program Management and Accountability," in C. Clifford Attkisson, et. al., Eds., Evaluation of Human Service Programs, Academic Press, Inc., 1978, pp. 371-410 (co-author with Hugh D. Grove).

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"The Education of Evaluators," in C. Clifford Attkisson, et. al., eds., Evaluation of Human Service Programs, Academic Press, Inc., 1978, pp.479-486 (co-author with C. Clifford Attkisson, William Hargreaves and Mardi J. Horowitz).

"Using Financial Management in Your Mental Health Organization: A Working Resource Manual," in Administration in Mental Health, DHEW, 1978 (co-author with Glyn W. Hanbery).

"Cost-Outcome and Cost-Effectiveness Analysis: Emerging Evaluation Techniques," in Evaluating Community Mental Health Services, DHEW, U.S. Government Printing Office, 1977 (co-author with Hugh D. Grove).

"Uniform Cost Accounting in Long-Term Care," in Evaluating Community Mental Health Service, DHEW, U.S. Government Printing Office, 1977.

"Management Information Systems and the Costs of Systematic Peer Review," in Medical Peer Review, C.V. Mosby Company, 1977 (co-author with Paul Ertel).

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"Cost-Finding and Rate-Setting--The Key to Effective Resource Management," Multiple Source Funding and Management of Community Mental Health Centers, edited by Stanley Silber, National Institute of Mental Health, Rockville, MD., 1973.

"Comparison of 1965 and 1970 Organizational and Professional Profiles and Migration Plans of Large Firm CPAs," Behavioral Experiments in Accounting, The Ohio State University, October 1971 (co-authored with Thomas L. Sorensen).

Proceedings and Professional Presentations:

"The Role of Behavioral Accounting in Management Accounting Research," (with Gary Siegel) American Academy of Accounting and Finance, New Orleans, December 2003.

"The Role of Behavioral Accounting in Management Accounting Research," (with Gary Siegel and Marc Massoud) Asian-Pacific Conference on International Accounting Issues, Bangkok, November 2003

"The Role of Behavioral Accounting in Management Accounting Research," (with Gary Siegel) AIMA Conference on Management Accounting Research, Advances in Management Accounting, Monterey, CA, May, 2003.

"The Future of Management Accounting: The Practice Analysis of Management Accounting, Total Quality, and Hoshin Kanri," Proceedings of the Western Decision Sciences Institute, Annual Meeting, Hawaii, 1997.

"Contemporary Management Accounting Applications in the Healthcare Industry: Opportunities for Research and Teaching," Proceedings of the American Accounting Association, Annual Meeting, Dallas, TX, 1997 (co-presenter with Gary Siegel, et. al.).

"MBA Teamwork—A Recurring Theme," Proceedings of the Annual Meeting of the Decision Sciences Institute, Boston, MA, 1995

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"The Behavioral Study of Accountants: A New School of Behavioral Research in Accounting," Proceedings of the Decision Sciences Institute, 1989 Annual Meeting, New Orleans, LA.

"Cost-Outcome and Cost-Effectiveness Applied to Nonprofit Organizational Performance Evaluation," Proceedings of the American Accounting Association, 1989 Annual Meeting, Honolulu, HI.

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"Key Performance Indicators for Community Mental Health Organizations: Empirical Profiles on 25 Indicators," Proceedings of the National Council of Community Mental Health Centers, 1988 Annual Meeting, Boston, MA.

"Key Performance Indicators," Proceedings of the Association of Mental Health Administrators, 1987 Annual Meeting, Hollywood, FL.

"Cost-Outcome and Cost-Effectiveness: An Empirical Example in Health Care," Proceedings of the Decision Sciences Institute, Toronto, Canada, 1984 (co-author with A. Ronald Kucic).

DISCOVERY

Refereed Articles:

"Are You a Business Partner?" Strategic Finance, Institute of Management Accountants. September 2003, pp.38-43 (co-author with Gary Siegel and Sandra B. Richtermeyer)

"Becoming a Business Partner: Some Advice on Making the Transition," Strategic Finance, Institute of Management Accountants. October 2003, pp. 37-41 (co-author with Gary Siegel and Sandra B. Richtermeyer)

"Are You Ready for the New Accounting?" Journal of Accountancy, Vol. 184, No. 2, August 1997, pp. 42-46 (co-author with Gary Siegel and C.M. Kulesza).

"Designing Team Taught Transdisciplinary Courses: Where Do We Begin?" Journal of Management of Education, Vol. 20, No. 4, November 1996, pp. 422-434 (co-author with Dennis Wittmer).

"What Corporate America Wants in Entry Level Accountants," Management Accounting, Vol. 76, No. 3, September 1994, pp. 26-31 (co-author with Gary Siegel).

1996 Associations Advance America Honor Roll, *American Society of Association Executives (ASAE) for "What Corporate America Wants in Entry Level Accountants," Management Accounting*, Vol. 76, No. 3, September, 1994, pp. 26-31 (co-author with Gary Siegel).

"Financial Management in Mental Health Services: A Guest Editor's Introduction," Administration and Policy in Mental Health, Vol. 20, No. 2, November 1992, pp. 71-74.

"The Behavioral Study of Accountants: A New School of Behavioral Research in Accounting," Managerial and Decision Economics, Vol. 11, Number 5, December 1990, pp. 327-341.

1989 Invited Fellows Paper and Presentation, *Decision Sciences Institute Annual Meeting, Atlanta, GA to present* "The Behavioral Study of Accountants: A New School of Behavioral Research in Accounting."

"Assessing the Costs and Outcomes Together: Cost Effectiveness of Two Systems of Acute Psychiatric Care", Evaluation and Program Planning, Vol. 13, pp. 231-241, 1990 (co-author with Patricia H. Thornton, Howard H. Goldman, Bruce L. Stegner, Maurice Rappaport and C. Clifford Attkisson).

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"In Pursuit of Survival: Managing Revenues," Journal of Mental Health Administration, Volume 14, Number 2, Fall, 1987, pp. 44-51 (co-authored with William N. Zelman and Leslie E. DePizzo).

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"Archival Data in Program Evaluation and Policy Analysis," Evaluation and Program Planning, Volume 5, Number 4, 1982, pp. 319-326 (co-author with James W. Luckey and Andy Broughton).

"Management Information Systems and Human Service Resource Management," Administration in Social Work, Vol. 5, Nos. 3/4, Fall/Winter 1981, pp. 27-42 (co-author with Glyn W. Hanbery and A. Ronald Kucic).

"Sources of Professional Staff Turnover in Public Accounting Firms Revealed by the Exit Interview," Accounting, Organizations and Society, Vol. 2, No. 2, 1977, pp. 165-175 (co-author with John Grant Rhode and Edward E. Lawler, III).

"Cost-Outcome and Cost-Effectiveness: Emerging Nonprofit Performance Evaluation Techniques," The Accounting Review, July 1977, pp. 658-675 (co-author with Hugh D. Grove).

"An Analysis of Personal Characteristics Related to Professional Staff Turnover in Public Accounting Firms," Decision Sciences, October 1976 (co-author with John Grant Rhode and Edward E. Lawler, III).

"Reliability and Validity of Accounting Data," Journal of International Accounting, 1976 (co-authored with Thomas E. Balke).

"Job Choice and Post-Decision Dissonance," Organizational Behavior and Human Performance, Vol. 13, 1975, pp. 133-145 (co-authored with Edward E. Lawler, III, Walter J. Kuleck, Jr. and John Grant Rhode).

"Uniform Cost-Accounting in Long-Term Care," Long-Term Care Data, Jane H. Murnaghan and Kerr L. White, MD, (eds.) supplement to Medical Care, Vol. 13, 1976.

"Report of the Committee on the Relationship of Behavioral Science and Accounting," in The Accounting Review Supplement to Vol. 49, 1974 (co-authored with Thomas Hofstedt, et. al.).

"The Conflict of Professionals in Bureaucratic Organizations," Administrative Science Quarterly, March 1974 (co-authored with Thomas L. Sorensen).

"The Generation Gap in Public Accounting," The Journal of Accountancy, December, 1973 (co-authored with John Grant Rhode, Edward E. Lawler, III, Thomas L. Sorensen and Francine Gordon).

"Behavioral Science Milieu of Accounting," Journal of International Accounting, October 1972 (co-authored with John J. Willingham).

"The Relative Contribution of Ability, Self-Esteem and Evaluative Feedback: Implications for Accounting Systems," The Accounting Review, October, 1972 pp. 735-746 (co-authored with David D. Franks).

"Professional and Organizational Profiles of the Migrating and Non-Migrating Large Public Accounting Firm CPA," Decision Sciences, Vol.1, No. 4, October 1970, pp. 489-512.

"Bayesian Analysis in Auditing," The Accounting Review, Vol. 44, No. 3, July 1969, pp. 555-561.

"Managing Careers in Controllership: An Empirical Assessment," Financial Executive, June 1969, pp. 88-97.

"Professional and Bureaucratic Organization in the Public Accounting Firm," The Accounting Review, Vol. 42, No. 3, July, 1967, pp. 553-565.

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How to Become a Business Partner, (2004.) Institute of Management Accountants, Montvale, NJ. (Co-

author with Gary Siegel and Sandra Richtermeyer) [in press].

Counting More, Counting Less: Transformations in the Management Accounting Profession, (1999.) Institute of Management Accountants, Montvale, NJ. [see <http://www.imanet.org> for an electronic copy of the report.] (Co-author with Gary Siegel).

Cost-Outcome and Cost-Effectiveness of Matching Clients to Drug Treatment, National Institute of Drug Abuse, Rockville, MD, 1998 (co-investigator with G. Nicholas Braucht and Charles Reichardt).

The Practice Analysis of Management Accounting: Results of Research, (1996.) Institute of Management Accountants. Montvale, NJ. [see <http://www.imanet.org> for an electronic copy of the report.] (co-author with Gary Siegel, Laura Appelbaum, George A. Barnett, and Seymour Sudman).

Administración De Hospitales: Fundamentos Y Evaluación Del Servicio Hospitalario, Beneito Juarez, Mexico, D.F.: Editorial Trillas, 1988 (co-author with C. Clifford Attkisson, William A. Hargreaves, and Mardi J. Horowitz).

Integrated Clinical and Fiscal Management in Mental Health, Norwood, New Jersey: Ablex Publishing Corporation, 1985 (co-author with Frederick L. Newman).

Accounting and Budgeting for Mental Health Organizations, National Institute of Mental Health, DHHR, U.S. Government Printing Office, 1983 (co-author with Glyn W. Hanbery and A. Ronald Kucic).

Evaluation of Human Service Programs, Academic Press, Inc., 1978, (co-edited with C. Clifford Attkisson, William A. Hargreaves and Mardi J. Horowitz).

Resource Materials for Community Mental Health Program Evaluation, National Institute of Mental Health, Rockville, MD, 1975 (Five volumes) (co-edited with William A. Hargreaves, C. Clifford Attkisson, Larry M. Siegel and Marguerite H. McIntyre).

Integrated Management Information Systems for Community Mental Health Centers, National Institute of Mental Health, Rockville, MD, 1974 (co-edited with Todd S. Smith).

Cost-Finding and Rate-Setting for Community Mental Health Centers, National Institute of Mental Health, DHEW Publication, U.S. Government Printing Office, Washington, D.C., 1972 and reprinted in 1975 (co-author with David W. Phipps).

Proceedings (referred):

"Executive Support Software for Client Outcomes: A Tool for Rural Mental Health Organizations." Proceedings of the National Association of Rural Mental Health. 26th Annual Conference, Portland, OR, August 2000.

"How the 1999 Practice Analysis of Management Accounting Relates to Curriculum Change." Proceedings of the Western American Accounting Association Annual Meeting, Salt Lake City, UT, May 2000 (co-author with Gary Siegel)

"Management Accounting's Move to Strategic Finance: The Role of Strategic Planning." Proceedings of

the Western Decision Sciences Institute Annual Conference, Maui, HI, April 2000 (co-author with Gary Siegel).

"The Practice Analysis of Management Accountants." Proceedings of the American Accounting Association Southeast Regional Meeting, Savannah, GA, April 2000. (co-author with Gary Siegel and Gail Kaciuba).

"Management Accounting Practice Analysis Update: Implications for Accounting Educators." Proceedings of the Southeast Decision Sciences Institute, 30th Annual Meeting, February 2000 Wilmington, North Carolina. (co-author with Gary Siegel).

"Outcome Assessments in MBA Programs," MBA Leadership 2000 Conference, Proceedings of the Graduate Management Admission Council, AACSB, & MBA Roundtable, Amelia Island, FL, January 2000

"Innovation in MBA Programs." Proceedings of the Decision Sciences Institute Annual National Conference. New Orleans, LA, November 1999.

"The Practice Analysis of Management Accounting: Tracking Change in Corporate Accountants' Work," Proceedings of the Decision Sciences Institute National Conference. New Orleans, LA, November 1999 (co-author with Gary Siegel).

"The 1999 Practice Analysis of Management Accounting Update," Emerging Issues in International Accounting, Co-sponsored by Niagara University and the University of Illinois at Champaign, IL, Niagara, New York, 1999 (co-author with Gary Siegel).

"The Practice Analysis of Management Accounting: Pre-Millennium Update," Proceedings of the 1999 Educators' Roundtable, Institute of Management Accountants Annual Conference, Seattle, WA (co-author with Gary Siegel and Keith Russell) June, 1999.

"The Future of Management Accounting and the Role of Strategic planning," Proceedings of the 1998 International Conference of the Academy of Business Administration, Barcelona, Spain (co-author with Gary Siegel) July 1998.

"Management Accounting Education," Proceedings of the 1998 Asian-Pacific International Accounting Conference, Bangkok, Thailand (co-author with Gary Siegel), 1998.

"The Practice Analysis of Management Accounting," Proceedings of the American Accounting Association Southeastern Annual Meeting, Nashville, TN., 1997 (co-presenter with Gary Siegel and Gary Luoma).

"MBA Teamwork—A Recurring Theme," Proceedings of the Annual Meeting of the Decision Sciences Institute, Boston, MA, 1995.

"What Corporate America Wants in Entry Level Accountants: Implication for Educators," Proceedings of the Third International Conference Decision Sciences Institute, Puebla, Mexico, 1995 (co-author with Gary Siegel).

"Baldrige, Benchmarking and Business Planning," Proceedings of the Rocky Mountain Quality Conference, Annual Meeting, Denver, CO, 1994 (co-author with Hugh Grove and Hank Giclas).

"What Corporate America Wants in Entry Level Management Accountants," Proceedings of the Academy of Business Administration, International Conference, London, England, 1994 (co-authored with Gary Siegel).

"Extending the Customer Orientation to Education: Management Accounting Education in the 1990s," Proceedings of the Academy of International Business, US West Region, San Francisco, CA, 1994 (co-authored with Gary Siegel).

"Management Accounting Education for the 21st Century: The Customers' Perspective," Proceedings of the Western Decision Sciences Institute, 23rd Annual Meeting, Maui, HI, 1994 (co-author with Gary Siegel).

"Defining Key Performance Indicators: Innovative Mental Health Services," Proceedings of the Western Case Writers Association, Annual Meeting, Santa Fe, NM, 1994 (co-author with Glyn Hanbery).

"The Behavioral Study of Accountants: A New School of Behavioral Research in Accounting," Proceedings of the Decision Sciences Institute, New Orleans, LA, 1989.

"Cost-Outcome and Cost-Effectiveness Applied to Nonprofit Organizational Performance Evaluation," Proceedings of the American Accounting Association, Honolulu, HI, 1989.

"Professional and Organizational Attitudes and Staff Retention in Large CPA Firms," Proceedings of the American Accounting Association, Reno, Nevada, 1985 (co-authored with Frank Selto, Joyce E. Frakes, John Grant Rhode, Edward E. Lawler, III).

"Predicting Success in Accounting Programs," Proceedings of the Federation of Schools of Accountancy, Sixth Annual Meeting, Houston, Texas, December 1982.

"Concurrent Peer Review of Psychiatric Care: Cost Effectiveness Analysis," Proceedings of the Society for Advanced Medical Systems, 1980 (co-author with James W. Luckey, Andrew Broughton and William N. Zelman).

"A Behavioral Study of Staff Retention in the Profession of Public Accounting," Proceedings of the University of Illinois Audit Symposium, October, 1974 (co-author with Thomas L. Sorensen, John Grant Rhode and Edward Lawler, III).

"Pre-Employment Expectations vs. Actual Work Experience in Public Accounting," Accounting and Information Systems Research Program, Graduate School of Business Administration, University of California at Los Angeles, Los Angeles, California, 1973) (co-author with John Grant Rhode, Richard Hamlin and Edward Lawler, III).

"Towards a Theory of Behavioral Consequences of Accounting Feedback: The Dynamic Aspects of Self-Esteem and Feedback on Performance," Proceedings of the American Institute for Decision Sciences, 1971 (co-author with David D. Franks).

"Behavioral Research in Accounting," Proceedings of the Symposium on Behavioral Research in Accounting, American Accounting Association, New Orleans, Louisiana, 1970.

"Behavioral Science and Accounting--Assessment and Prospect," Proceedings of the American Institute for Decision Sciences, 1970 (co-authored with John J. Willingham).

"Statistical Simulation Models: An Application to Hospitals," Proceedings of the American Institute for Decision Sciences, 1970 (co-authored with Raymond Gibley).

Other Publications:

Improve Your Corporate Financial Management by Benchmarking to the Best, Daniels College of Business Executive Report, January 1998 (co-author with Gary Siegel).

A Seven Year Financial Analysis of the University of Denver, Report to North Central Accreditation Committee, University of Denver, 1990 (lead author).

Internal Environmental Analysis, Report of the Strategic Planning Task Force, College of Business Administration, University of Denver, 1989.

Mental Health/Mental Retardation GUIDELINES for Services, Accounting, Auditing and Key Performance Indicators, Department of Mental Health, State of Vermont, 1988 (co-authored with William Dalton, et. al.).

New Directions, Strategic Planning Committee Report, Colorado Society of CPAs, Englewood, CO, 1988 (co-authored with Howard Lutz, et. al.).

1990, Task Force 90 Report, Colorado Society of CPAs, Englewood, CO, 1984 (co-authored with William Weiskopf, et. al.).

Faculty Development and Performance Guidelines, College of Business Administration and Graduate School of Business, 1984 (chairperson of committee and lead author)

A Concept Paper to Develop Key Performance Indicators for Community Mental Health Programs, National Council of Community Mental Health Centers, Rockville, Maryland, 1982 (co-authored with William Zelman).

Task Force Future Report, Colorado Society of CPAs, Englewood, CO, 1974 (co-authored with Earl Jensen, et. al.).

Awards

1983 University Scholar/Teacher Award, University of Denver

1964 Lybrand Ph.D. Dissertation Fellow

Work in Progress:

"What Corporate America Wants in Entry Level Accountants: A Response to Hartman and Ruhl," to be submitted to the Journal of Accounting Education (co-author with Gary Siegel).

"What Accounting Educators Should Do To Fill The Gap in Management Accounting Education," to be submitted to Issues in Accounting Education (co-author with Gary Siegel).

"Cost-Outcome and Cost-Effectiveness of Matching Clients to Drug Treatment," to be submitted to The Journal of Behavioral Health Services & Research (co-author with G. Nicholas Braucht and Charles Reichardt).

OTHER INFORMATION

COLLEGE EDUCATION

Name of Degree	Year Conferred	Degree-Granting Institution	Major Field of Study	Minor Field of Study
Ph.D.	1965	The Ohio State University	Accounting	Economics, Sociology
MBA	1962	University of Denver	Accounting	--
BSBA	1960	University of Denver	Business	--

PROFESSIONAL MEMBERSHIPS AND OFFICES

MBA Roundtable

- Editor, *MBA Roundtable Journal and Forums*, 1998 to present
- Associate Editor, *MBA Roundtable Forums*, 1995 to 1998

American Institute of Certified Public Accountants

- Continuing Professional Education Executive Committee, 1985-1987
- Chair, Task Force on Standards, 1986
- Education Executive Committee 1981-1984
- Chair, 1982-1984
- Personnel Testing Subcommittee 1979-1981
- Chair, 1979-1981
- Member, 1976-1979
- Invited Presenter, Program for Minority Schools, 1973, 1974
- Invited Presenter, National Annual Meeting, 1972

Colorado Society of CPAs

- Strategic Planning Committee, 1986-1989
- Board of Directors, 1985-1987
- Task Force 90, 1982-1983
- Trustee of Educational Foundation, 1974-1976; 1978-1980
- Task Force Future, 1972-1973

Federation of Schools of Accountancy

American Accounting Association

- Panel Member, Behavioral Research in Accounting, 1993, New Orleans, LA
- Editorial Reviewer for BEHAVIORAL RESEARCH IN ACCOUNTING
- Editorial Reviewer for the ACCOUNTING REVIEW
- Member Nomination Group of Notable Contributions to Accounting Literature Committee: 1981-82; 1982-83
- Behavioral Sciences Program, Lead Instructor
- Panel Chair, 1974 Annual National Meeting, New Orleans, LA

Decision Sciences Institute (formerly American Institute of Decision Sciences)

- MBA Roundtable Forum, Associate Editor, 1995 to 1998
- Fellows Invited Presentation, 1989 Annual National Meeting, New Orleans, LA
- Chairman, Accounting Track, 1986 Annual Meeting, Honolulu, HI
- Editorial Reviewer for DECISION SCIENCES, 1978 to present
- Editor-in-Chief DECISION SCIENCES, 1973-1978
- Co-chair, 1973 National Program Planning, Boston, MA
- National vice-president for Academic Affairs, 1971-1972

Institute of Management Accountants (formerly the National Association of Accountants)

Beta Alpha Psi

Beta Gamma Sigma

Alpha Iota Delta

Alpha Kappa Psi
