

## ROBERT M. BOWEN

Chapman University Argyros School of Business & Economics  
University of Washington Foster School of Business

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UW website: <https://foster.uw.edu/faculty-research/directory/robert-bowen/>

### EDUCATION

Stanford University Accounting/Finance Ph.D., 1978  
Thesis: Valuation of Capitalized Interest on Construction Expenditures in the Electric Utility Industry, May 1978  
Committee: William Beaver (Chairman), Jim Patell, and Mark Wolfson

Washington University Accounting/Economics M.B.A., 1971  
(St. Louis, MO)

Drury College Business Administration/Economics A.B., 1968  
(Springfield, MO)

### TEACHING EXPERIENCE

Professor (7/2020 – current)	Chapman University
Distinguished Professor (9/2012 – 6/2020)	University of San Diego
Emeritus Professor (9/2012 – current)	University of Washington
Professor (9/1990 – 8/2012)	University of Washington
Visiting Professor (Winter 2001)	INSEAD
Associate Professor (9/1984 - 8/1990)	University of Washington
Assistant Professor (9/1978 - 8/1984)	University of Washington
Acting Assistant Professor (9/1976 - 6/1978)	University of Santa Clara
Lecturer (9/1974 - 6/1976)	University of Santa Clara
Lecturer (Summer 1971)	Washington University, St. Louis

#### Courses Taught include:

- Financial Reporting & Analysis: MBA and Executive MBA (USD, UW, INSEAD)
- Financial Accounting: undergraduate (USD and UW)
- Managerial Accounting: Executive MBA (UW)
- Financial/Managerial Accounting: Executive MBA (UW)
- Managerial Accounting: MBA and undergraduate (UW)
- Financial Statement Analysis: MBA and undergraduate (UW)
- Doctoral Seminar in Financial Accounting (UW)
- Assorted short courses for UW Executive Programs (UW)

**RESEARCH PUBLICATIONS**

- "A Review of Buffett's Commentary on Accounting, Governance, and Investing Practices: Does he "walk the talk"? " (with S. Rajgopal, and M. Venkatachalam), *Journal of Applied Corporate Finance*, November 2018, pp. 55-75. (An invited summary of the 2014 *TAR* article below.)
- "Inside the 'black box' of Private In-house Meetings" (with Shantanu Dutta, Songlian Tang and Pengcheng (Phil) Zhu), *Review of Accounting Studies*, June 2018, Vol. 23, No. 2, pp. 487-527.
- "Finding Needles in a Haystack: Using Data Analytics to Improve Fraud Prediction" (with Johan Perols, Carsten Zimmerman and Basamba Samba), *The Accounting Review*, March 2017, Vol. 92, No. 2, pp. 221-245.
- "Is Warren Buffett's commentary on accounting, governance and investing practices reflected in the investment decisions and subsequent influence of Berkshire Hathaway?" (with S. Rajgopal and M. Venkatachalam). *The Accounting Review* September 2014, Vol. 89, No. 5, pp. 1609-1644.
- "The Economic Consequences of Relaxing Fair Value Accounting and Impairment Rules on Banks during the Financial Crisis of 2008-2009" (with U. Khan). *Journal of Accounting and Public Policy*, May-June 2014, pp. 233-259.
- "Financial Whistle-Blowing: Target Firm Characteristics and Economic Consequences" (with A. Call and S. Rajgopal). *The Accounting Review*, July 2010, pp. 1239-1271. Winner of the Glen McLaughlin Research Prize for Research in Accounting Ethics, May 2008.
- "Analyst Coverage and the Cost of Raising Equity Capital: Evidence from the Underpricing of Seasoned Equity Offerings" (with X. Chen and Q. Cheng). *Contemporary Accounting Research*, Fall 2008, pp. 657-700.
- "Accounting Discretion, Corporate Governance and Firm Performance" (with S. Rajgopal and M. Venkatachalam). *Contemporary Accounting Research*, Summer 2008, pp. 351-405.
- "Emphasis on Pro Forma versus GAAP Earnings in Quarterly Press Releases: Determinants, SEC intervention, and Market Reactions" (with A. Davis and D. Matsumoto). *The Accounting Review*, October 2005, pp. 1011-1038.
- "Determinants of Revenue-Reporting Practices for Internet Firms" (with A. Davis and S. Rajgopal). *Contemporary Accounting Research*, Winter 2002, pp. 523-562.
- "Do Conference Calls affect Analysts' Forecasts?" (with A. Davis and D. Matsumoto). *The Accounting Review*, April 2002, pp. 285-316.
- "Evidence on EVA" (with G. Biddle and J. Wallace), *Journal of Applied Corporate Finance*, 1999, vol. 12, no. 7, Summer, pp 8-18. Also published in Corporate Governance at the Crossroads: A Book of Readings by D. Chew and S. Gillan, McGraw-Hill, 2004.
- "Economic Value Added: Some EVAidence" (with G. Biddle and J. Wallace), *Managerial Finance*, 1998, volume 24, no. 11, pp. 60-71.
- "Does EVA beat Earnings? Evidence on associations with stock returns and firm values" (with G. Biddle and J. Wallace), *Journal of Accounting and Economics*, December 1997, pp. 301-336. Best Paper Award, American Accounting Association, Accounting & Financial Reporting Section, 1999.

**RESEARCH PUBLICATIONS** (continued)

- "Stakeholders' Implicit Claims and Accounting Method Choice" (with L. DuCharme and D. Shores), *Journal of Accounting and Economics*, December 1995, pp. 255-295.
- "Intra-industry Market Reactions to Failures of Publicly-Held Savings and Loans" (with W. Blacconiere), *Journal of Accounting, Auditing and Finance*, Fall 1993, pp. 369-397.
- "Determinants of the Timing of Quarterly Earnings Announcements" (with M. Johnson, T. Shevlin and D. Shores), *Journal of Accounting, Auditing and Finance*, Fall 1992, pp. 395-422.
- "Determinants of Regulatory Accounting Principles in the Savings and Loan Industry" (with W. Blacconiere, S. Sefcik and C. Stinson), *Journal of Accounting and Economics*, July 1991, pp. 167-201.
- "Informational Efficiency and the Information Content of Earnings during the Stock Market Crash of 1987" (with M. Johnson and T. Shevlin), *Journal of Accounting and Economics*, July 1989, pp. 225-254.
- "Tax Incentives and the Expensing of Indirect Manufacturing Costs in the Steel Industry" (with E. Noreen), *Accounting Horizons*, March 1989, pp. 29-42.
- "The Year-End LIFO Purchase Decision: The Case of Farmer Brothers Company" (with G. Pfeiffer), *The Accounting Review*, January 1989, pp. 152-171.
- "The Incremental Information Content of Accrual Versus Cash Flow Data," (with D. Burgstahler and L. Daley), *The Accounting Review*, October 1987, pp. 723-747.
- "Evidence on the Relationships Between Earnings and Various Measures of Cash Flow" (with D. Burgstahler and L. Daley), *The Accounting Review*, October 1986, pp. 713-725.
- "Intra-Industry Effects of the Accident at Three Mile Island" (with R. Castanias and L. Daley), *Journal of Financial and Quantitative Analysis*, March 1983, pp. 87-111.
- "Evidence on the Existence and Determinants of Inter-Industry Differences in Leverage" (with L. Daley and C. Huber, Jr.), *Financial Management*, Winter 1982, pp. 10-20.
- "Editorial and Publication Lags in the Accounting and Finance Literature" (with G. Sundem), *The Accounting Review*, October 1982, pp. 778-784.
- "Valuation of Earnings Components Resulting from Interperiod Tax Allocation" (with L. Daley) *Collected Abstracts of the American Accounting Association's Annual Meeting*, American Accounting Association, Sarasota, Florida, August 16-28, 1982, pp. 26-27.
- "Determinants of the Corporate Decision to Capitalize Interest" (with E. Noreen and J. Lacey), *Journal of Accounting and Economics*, Vol. 3, No. 3, October 1981, pp. 154-179.
- "Valuation of Earnings Components in the Electric Utility Industry," *The Accounting Review*, January 1981, pp. 1-22. Winner of the 1979 American Accounting Association Manuscript Award.

**RESEARCH IN PROGRESS**

- "Mutual Fund Participation in Private In-house Meetings: Evidence from Firms Listed on the Shenzhen Stock Exchange" (with Shantanu Dutta, Songlian Tang and Pengcheng (Phil) Zhu), University of San Diego, January 2020. Under revision at the *Journal of Accounting and Public Policy*.

"Does corporate governance quality influence insider trading around private in-house meetings?" (with Shantanu Dutta, Songlian Tang and Pengcheng (Phil) Zhu), University of San Diego, January 2020. Under revision.

"CEO-CFO Personality Differences and Audit Fees" (with Jane Jollineau, Sarah Lyon, Shavin Malhotra, and Pengcheng (Phil) Zhu), University of San Diego, December 2019. Under revision.

"Does Stricter Disclosure Regulation of Private Meetings Improve the Information Environment?" (with Shantanu Dutta, Songlian Tang and Pengcheng (Phil) Zhu), University of San Diego, November 2019. Under revision.

"CEO Extraversion and the Cost of Equity Capital" (with Biljana Adebambo, Shavin Malhotra, and Pengcheng (Phil) Zhu), University of San Diego, August 2019. Under revision.

"Are Financially Constrained Firms More Prone to Restatements?" (with Shantanu Dutta, and Pengcheng (Phil) Zhu), University of San Diego, October 2018. Under revision.

#### **PERMANENT WORKING PAPERS**

"Is the whole greater than the sum of its parts? Evidence of synergies in earnings versus EVA<sup>®</sup>" (with G. Biddle and J. Wallace).

"Valuation of Earnings Components Resulting from Interperiod Tax Allocation" (with L. Daley).

"A Model of the Economic Effects of Alternative Compensation Techniques for Capital Devoted to Construction by Rate Regulated Firms."

"Determinants of Economic and Accounting Components of Residual Income: An Application to the Pharmaceutical Industry" (with D. Shores).

"Economic and Industry Determinants of Accounting Method Choice" (with L. DuCharme and D. Shores).

#### **SELECTED RESEARCH PRESENTATIONS**

Alba Graduate School of Business, Athens, Greece (2017).

University of San Diego (2012, 2015, 2018).

University of Washington (assorted dates).

Conference on Financial Markets and the Corporation (1998), Vanderbilt University.

Universities of British Columbia, Oregon and Washington Summer Accounting Research Workshop (1980, 1981, 1982, 1984, 1990).

University of Southern California, School of Accounting Workshop (1984).

Columbia University Graduate School of Business, Accounting Research Workshop (1981).

MIT (Sloan School), Finance and Applied Economics Workshop (1982).

Harvard Graduate School of Business, Department of Control Workshop (1982).

American Accounting Association, Capital Market Research Session (1982).

**TEACHING PUBLICATIONS**

- “WaMu’s Option-ARM Strategy” (with J. Jollineau and B. Lougee), *Issues in Accounting Education*, Nov 2014, Vol. 29, No. 4 (November 2014) pp. 557-575.
- “iRobot Corporation’s Intellectual Property: Accounting For Research And Development Under U.S. GAAP Versus IFRS” (with J. Jollineau and L. Margheim), *Journal of Business Case Studies* (Volume 9, Number 4), July/August, 2013.
- “Microsoft’s Financial Reporting Strategy” (with D. Matsumoto), case 9-100-027, *Harvard Business School Publishing*, February 2000. An integrated, multi-disciplinary case featuring Microsoft’s financial reporting strategies. Included in *Harvard Business School Publishing’s ‘Premier Case Collection,’* 2006-12.
- “Microsoft’s Financial Reporting Strategy: Teaching Note” (with D. Matsumoto), case 5-100-068, *Harvard Business School Publishing*, December 1999. Teaching note.
- “Interior Systems, Inc.” (with J. Wallace), *Issues in Accounting Education*, August 1999. An integrated, multi-disciplinary case illustrating the pros and cons of using EVA for performance measurement, capital budgeting and incentive compensation.
- “Multi-Paints, Inc.” (with N. Soderstrom and S. Sefcik), *Journal of Accounting Case Research*, 1996. An integrated, multi-disciplinary case featuring a complex capital budgeting decision in the context of uncertain environmental costs.
- Financial Accounting: A Casebook (with G. Pfeiffer). Cases based on actual annual reports. Targeted toward introductory MBA and executive education markets, 1985, Prentice-Hall.

**TEACHING PUBLICATION IN PROGRESS**

- "The Information Game" (with Jane Jollineau and Glenn Pfeiffer), University of San Diego, April 2020. Working paper.

**CASES IN FINANCIAL REPORTING** (not included in publications above)

- General Motors Acceptance Corporation -- zero coupon bonds
- Grumman Corporation -- income taxes
- H. J. Heintz -- income taxes
- Melridge, Inc. -- comprehensive case
- Puget Sound Power and Light -- capitalized interest
- Chrysler Corporation -- short-term liquidity
- Iomega Corporation -- comprehensive case
- Rouse Company -- historical versus current market values
- Quaker Oats -- residual income and performance evaluation
- Southwest Airlines -- leases, income taxes
- General Electric -- inter company investments
- Egghead -- reconstructing financial transactions
- Walt Disney Company -- long-term bonds
- Coke vs. Pepsi (with P. Dukes and J. Kennedy-Jollineau) -- adjusting Coke’s financial statement for ‘aggressive’ accounting decisions
- Microsoft’s Stock and Savings Plans (with M. Hanlon) -- stock options
- Seattle FilmWorks -- revenue recognition and capitalized marketing costs
- iVillage.com (with A. Davis) -- controversial accounting practices of internet companies
- Amazon.com (with A. Davis and J. Kennedy-Jollineau) -- financial statement analysis
- Drugstore.com (with J. Kennedy-Jollineau) -- financial statement analysis; cost structure; management’s choice of accounting policies

ExxonMobil: the Politics of Profit (with J. Kennedy-Jollineau) -- financial statement analysis; inventory valuation; management's choice of accounting policies

Apple's iPhone Revenue Recognition Strategy (with J. Kennedy-Jollineau) -- revenue recognition; forecasting; management's choice of accounting policies

Implications of IFRS for the U.S. Timber Industry: Plum Creek Timber and Brookfield Timberlands (with J. Kennedy-Jollineau) -- fair value vs. historical cost and the value of standing timber

Accounting for Toyota's Recalls (with J. Kennedy-Jollineau) -- how should management report the potential financial implications of a massive product recall?

Starbucks – intro to equity valuation

Groupon (with J. Kennedy-Jollineau) – non-financial performance metrics, break-even analysis, revenue recognition

Tesla Motors (with J. Kennedy-Jollineau) – capstone case

### **CASES IN MANAGERIAL ACCOUNTING** (not included in publications above)

Apple Computer: 1985 -- operating leverage; cost, volume, profit analysis

Apple Computer: 1984-2002 -- estimating cost behavior

Puget Sound Printing (B) -- pricing decisions with excess capacity

Standards, Incentives, and Compensation Schemes for college Textbook Salespersons

Using the Accounting Systems as an Aid in Establishing a Merit Raise Pool

What's the Cost of an MBA? (with Glenn Pfeiffer) -- identifying relevant costs

Pentagon Spare Parts -- cost allocation as a cause for high prices

Genzyme, Inc. -- cost, pricing and public policy issues surrounding "orphan drug" sales

WTM, Inc. -- CVP with multiple products and constraints; intro to linear programming

Ajax Caulking -- theory of constraints

NorthWest Medical Equipment -- accounting based performance measures and decisions

Mismanagement in Higher Education? -- dropping Schools and Departments at UW

Metalfab, Inc (with J. Jiambalvo) -- lost profit estimates and outsourcing decisions

Microsoft's 'Red-ink' Xbox -- modeling the profitability of a project

Robot Technologies (A) and (B) (with L. Tanlu) -- incremental analysis and cash budgeting in a financial crisis

### **BOOK REVIEWS**

Review of: Financial Statement Analysis by Charles H. Gibson and Patricia A. Boyer, *The Accounting Review*, January 1980, pp. 211-212.

Review of: Financial Statement: Form, Analysis, and Interpretation by Stewart Y. McMullen, *The Accounting Review*, January 1980, pp. 219-220.

### **Ph.D. THESIS ADVISOR FOR:**

*Lane A. Daley*, graduated March 1982. Initial placement: University of Minnesota (deceased August 1998)

Topic: The Valuation of Reported Pension Measures for Firms Sponsoring Defined Benefit Plans

*Walt Blacconiere*, graduated May 1988. Initial placement: University of Southern California; last position, Associate Professor of Accounting, Indiana University (deceased March 2007)

Topic: Accounting Regulations in the Savings and Loan Industry: Evidence of Market Reactions and Implications of Contracting Theory

*Marilyn Johnson*, graduated March 1992. Initial placement: University of Michigan; currently Professor of Accounting, Michigan State University

Topic: Business Cycles and the Relation between Security Returns and Earnings

*Alastair Murdoch*, graduated September 1992. Initial placement: University of Manitoba; currently Partner at Alastair Murdoch Accounting Group Ltd., Kamloops, B.C.

Topic: Dividends and Earnings: Their Effect on Firm Value

*Tom Porter*, graduated December 1992. Initial placement: Boston University; currently Professor of Accounting at the Hult International Business School

Topic: Determinants of Accounting Decisions: Evidence from the U.S. Airline Industry

*Jim Wallace*, graduated June 1996. Initial placement: UC – Irvine; currently Associate Professor of Accounting, Claremont Colleges - Peter F. Drucker Graduate School of Management

Topic: Adopting Residual Income-Based Compensation Plans: Evidence of Effects on Management Actions

*Dawn Matsumoto*, graduated June 1998. Initial placement: Harvard Business School; currently Gerhard G. Mueller Endowed Professor of Accounting, University of Washington

Topic: Management's Incentives to Influence Analysts' Forecasts; paper based on her thesis won the AAA Competitive Manuscript award, 1999.

*Laurel Franzen*, graduated August 2000. Initial placement: University of Texas at Dallas; currently Associate Professor of Accounting and Department Chair, Loyola-Marymount University

Topic: The Nature of Losses and the Value Relevance of Earnings and Book Values

*Angela Davis*, graduated September 2001. Initial placement: Washington University in St. Louis; currently Professor of Accounting and Department Chair, University of Oregon

Topic: Valuation of Revenues and Earnings for Internet firms: Does Grossed-up or Barter Sales Make a Difference?

## **HONORS and AWARDS (1978 on)**

### *General* (Research and Teaching):

- Distinguished Mentor Award, 2015. Inaugural award by the University of San Diego School of Business junior faculty for the faculty member who most contributed to their success.
- Professor Emeritus, Foster School of Business, University of Washington, September 2012
- Foster School “All Star,” 2010-11
- Ron Crocket Award for Academic Excellence, 2010
- PricewaterhouseCoopers & Alumni Professorship in Accounting, 2006-2012
- Herbert O. Whitten Professorship in Accounting, 1997-2006
- John B. and Delores L. Fery Endowed Faculty Fellowship, 1992-1995
- Seafirst Faculty Excellence Award, 1990
- First Interstate Faculty Award, 1987
- Runner-up, Bank of America Faculty Excellence Award, 1982

*Teaching:*

- Keynote speaker on teaching at the New Faculty Consortium, American Accounting Association, January 31, 2020
- USD MBA Program Teacher of the Year, 2018 (A vote of all Masters students at the School)
- UW Foster School Executive MBA “Excellence in Teaching Award” renamed the “Robert M. Bowen Executive MBA Excellence in Teaching Award” – announced June 2012
- Charles E. Summer Outstanding Teaching Award, 2010 and 2012 (A vote of graduate students at the Foster School)
- Excellence in Teaching Award from the “Regional” sections of the Executive MBA classes graduating in June: 1987 (first EMBA class taught), 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2010 and 2011. (24 years out of 27 opportunities)
- Excellence in Teaching Award from the “North America” sections of the Executive MBA classes graduating in June: 2000 (inaugural class), 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2010, 2011 and 2013. (12 years out of 14 opportunities)
- Lex Gamble (Dean’s) Award for Best Teaching Case – "WaMu’s Option ARM Strategy," 2009
- Dean’s Award for Best Teaching Case – "Exxon Mobil: the politics of profits," 2007
- Dean’s Award for Best Teaching Case – "Microsoft’s ‘Red-Ink’ Xbox," 2006
- Case, “Microsoft’s Financial Reporting Strategy” (with Dawn Matsumoto) included in Harvard Business School Publication’s "Premier Case Collection," 2006-2009
- William A. & Helen I. Fowler Award for Special Achievement, 2005
- Best Teaching Award for core classes, graduating class of December 2001, INSEAD
- Outstanding Ph.D. Mentor Award, 1998
- Excellence in Teaching Award from Management Program class of 1991
- Burlington Northern Distinguished Teaching Award, 1984
- Professor of the Quarter (election based on per capita vote of the M.B.A. students); first place (Fall 1986, Winter 1983, Winter 1979); second place (Winter 1990, Winter 1985, Winter 1981); third place (Fall 1980, Fall 1982)
- Nominated, University of Washington Distinguished Teaching Award (multiple years)

*Research:*

- 2017 Best Paper Award -- Accounting Horizon Special Forum conference on Accounting, Auditing and Corporate Governance in China (November 2017)
- 2016 CFA Institute of Asia-Pacific Capital Markets Research Award, CFA Society of New Zealand and Asia-Pacific Research Exchange. (December 2016).
- 2016 IFA Best Paper Award -- Emerald, 6th India Finance Conference 2016. (December 2016).
- Emerald Best Paper Award, 2016 China Finance Review International Conference. (August 2016).
- Senior Faculty Research Award, 2014. Awarded annually by the University of San Diego School of Business.
- Glen McLaughlin Research Prize for Research in Accounting Ethics for "Financial Whistle-Blowing: Target Firm Characteristics and Economic Consequences" (with A. Call and S. Rajgopal), May 2008. Awarded annually by the University of Oklahoma Price College of Business.
- Best Paper Award, American Accounting Association, Accounting & Financial Reporting Section, 1999, for "Does EVA<sup>®</sup> beat Earnings? Evidence on Associations with Stock Returns and Firm Values"



- University of Washington Business School Dean's Research Award, 1999
- American Accounting Association Competitive Manuscript Award, 1979, for "Valuation of Earnings Components in the Electric Utility Industry"

*Service:*

- US West Andrew V. Smith Faculty Development Award for Service to the School, 1993

## CITATIONS

*Paper citations:*

“Evidence on EVA<sup>®</sup>” (with G. Biddle and J. Wallace), *Journal of Applied Corporate Finance*, 1999, vol. 12, no. 7, Summer. [http://papers.ssrn.com/paper.taf?ABSTRACT\\_ID=178168](http://papers.ssrn.com/paper.taf?ABSTRACT_ID=178168) With over 15,000 downloads, currently in the top 200 among “All time downloads” on the Social Sciences Research Network, SSRN; see <http://papers.ssrn.com/sol3/topTen/topTenResults.cfm?groupingtype=2&groupingId=204>

“Does EVA<sup>®</sup> beat Earnings? Evidence on associations with stock returns and firm values” (with G. Biddle and J. Wallace), *Journal of Accounting and Economics*, December 1997.

- Featured in side-bar (p. 44) in Metric Wars article in *CFO*, October 1996, pp. 41-50.
- Letter to editor in *CFO*, January 1997, p. 7.
- Cited in *The Wall Street Journal*, Executive Pay supplement, April 10, 1997, p. R10.

“Determinants of the Corporate Decision to Capitalize Interest” (with E. Noreen and J. Lacey), *Journal of Accounting and Economics*, Vol. 3, No. 3, October 1981, pp. 154-179.

Ranked among the “classics” of the accounting literature as the twenty-first most cited article according to "Influential accounting articles, individuals, Ph.D. granting institutions and faculties: A citational analysis" by L. Brown, *Accounting, Organizations and Society*, 1996, pp. 723-754.

*Author citations and downloads:*

Google Scholar lists over 6900 citations as of April 2020. Ranked 3<sup>rd</sup> among all faculty at the University of San Diego. Ranked 10<sup>th</sup> among all faculty at Chapman University.

Ranked 538<sup>th</sup> in “all-time total downloads” out of about 450,000 authors on SSRN.com (265<sup>th</sup> among Business authors; 38<sup>th</sup> among Accounting authors) as of January 2020.

Listed among “Top 42” (tied for 21<sup>st</sup>) individuals in acknowledgments in articles published in the “top 3” accounting journals (JAE, JAR & TAR). See table 6 in "The Importance of Circulating and Presenting Manuscripts: Evidence from the Accounting Literature" by L.D. Brown, *The Accounting Review*, January 2005, p. 70. See <http://ssrn.com/abstract=480190>

Listed among 123 individuals in Accounting with a high career "citation index" (ibid.)

## OTHER PROFESSIONAL EXPERIENCE

Reviewer for: *Accounting Horizons*; *The Accounting Review* (Editorial Board, 2000-2004); *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Journal of Financial Economics*; *Journal of Financial and Quantitative Analysis*; *Journal of International Business Studies*; *Contemporary Accounting Research*; *Financial Management*; and others.

Executive teaching for: UW Executive MBA Program (1986-2011); UW FANE Program (2004-2012); UW-UH FANE Program (2009); Bank of Hawaii (2009); UW WRECO program (2005-2008); Children's Healthcare System (2005); Wizards of the Coast (1997); UW Management Program (1985-1993); Pacific Coast Banking School (1983-88); Seattle First National Bank (1983-1988); Wells Fargo Bank (1979-1981); Price Waterhouse (1979).

National, School and Department Service: Faculty Speaker, AAA New Faculty Consortium, January 2020; Mentor, USD 'CatalyZer' Business Plan Competition, (2019); Co-chair, USD SBA Faculty Development Committee (2013-2015); Co-chair, ad hoc USD Accounting Department faculty recruiting committee (2014-2015); Chair, Foster School Information Technology Policy Committee (2005-2012); Member, Paccar A-V Committee (2009); Chair, Foster School Professorship Committee (2008), Member, Paccar Classroom Committee (2007-2008); Co-editor, Accounting Department Newsletter (2005-2007); Member, Professorship Review Committee (2006-2010); Chair, John Narver Endowed Professorship Search Committee (2002-2005); Member, EMBA Curriculum Review Committee (2004-2005); Member, WebCT review committee (Fall 2004); Member, IT Steering Committee (2003); Chair, Business School Faculty Council (2002-2003); Member, School of Business Faculty Council (2009-2011; 2001-2003; 1990-1992; 1982-84; substitute: 2007, 2004-2005); Chair, Lane A. Daley Faculty Fellowship Committee (1998-2002); Chair, Department Recruiting (1999-2000); BACS Director Search Committee (1999); Vice-chair, Capital and Space Planning Committee (1995-98); Faculty Incentives Review Committee (1996); Research and Travel Committee (1992-93, Chair 1996-98); Chair, New Facilities Committee (1990-95); Prepared School's Master Plan for Facilities (1994) and Capital Budget (1993-1994); Ad hoc committee to review EMBA expansion and develop curricula (1995-97); EMBA Admissions Committee (1988-98); Vice-chair, Facilities Planning Committee (1990); Computer Policy Committee, member (1993-1996), Chair (1990-91); Chair, Finance Department Chair Search Committee (1990); Accounting Department Chair Search Committee (1986-1988); MBA Program Committee (1984-87, Chair 1985-87); MBA Core Review Committee (1984-85); other ad hoc committees.

University Service (UW): Member, Faculty Council on Benefits and Retirement (2008-2012); Chair, Faculty Council on Benefits and Retirement (2006-2008); Member, Faculty Senate Executive committee (2006-2008); Member, Provost's Special Childhood Advisory Committee (2007); Member, Committee to review the Business programs at UW Bothell (2006-07); Member, Special Committee on Council/Committee Restructure (2005-06); Academic Assessment Committee overseeing proposed University contract with the State of Washington (2004); UW Extension Advisory Board for the Certificate Program in Management in the Technology Sector (2004-05); Committee on the Annual Faculty Lectureship (2003-2004); UW Faculty Senate Committee on Planning and Budgeting (1999-2003); Vice-chair, B.A. Site Programming Committee (1990-91); UW Faculty Senate (1988-1990).

Administration (UW): Faculty Director, Executive MBA Program (1988-1989); Faculty Coordinator, Management Program (1988-1997)

Consulting with: The Weston Firm (2020, 2015); Heyrich, Kalish, McGuigan (2010); Consumer Credit Counseling Service of Seattle (1994, 1996, 1997); Group Health Credit Union (1995); Boeing Employees Credit Union (1995); Seafirst Dealer Banking Group (1994).

Community Service: Downtown Seattle Residents Council (2001-2002); Committee for Children (1988-1997); Montlake Community Club, Board of Directors (1981-1984); Montlake Community Club, Treasurer (1980-1981).