JEFFREY D. GRAMLICH

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Carson College of Business
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EDUCATION AND PROFESSIONAL LICENSE

Ph.D. in Accountancy, 1988
University of Missouri - Columbia, Columbia, Missouri

Certified Public Accountant (inactive). Passed all four parts of the May 1980 CPA exam at the age of 20 and became licensed in Colorado in 1981.

M.Acc. (Master of Accountancy), 1981
University of Denver, Denver, Colorado

B.A. in Accounting, 1980
Western State College of Colorado, Gunnison, Colorado

PROFESSIONAL ASSOCIATIONS

American Taxation Association (member: 1989-present)
- Chair, New Faculty Concerns Committee (2014-present)
- Member, Annual Program Committee (2014-2015)
- Member, Annual Program Committee (2013)
- Chair, Tax Accounting Subcommittee (2010-2011)
- Member, Tax Policy – Oversight Committee (2009-2013)
- Member, S-Corporation Taxation Subcommittee (2009-2010)
- *Journal of the American Taxation Association* Conference Committee (member: 2005-2006)
- Vice President (2000-2001)
- Midyear Meeting Committee (chair: 2000-2001)
- Midyear Site Selection Committee (chair: 2002-2003; member 2000-2002)
- Teaching Innovation Award Committee (member: 2002-2003)
- Legal and Education Research Committee (member: 2000-2001)
- Vice President-elect (1999-2000)
- Secretary (1996-1998)
- Editorial board *Journal of the American Taxation Association* (1992-1995)
- Corporate Tax Policy Subcommittee (chair: 1992-1993; member: 1990-1992)
- Publications Committee (chair: 1995-1996; member: 1994-1995)
- Board of Trustees (member: 1994-1998)

PROFESSIONAL ASSOCIATIONS (CONTINUED)

American Accounting Association (member: 1989-present)
Distinguished and Notable Contributions Awards Screening Committee (chair: 2014-2015)
Editorial board *Issues in Accounting Education* (2001-2004)
Competitive Manuscript Award committee (chair: 1997-1998)
Hawaii Society of Certified Public Accountants (member: 1992-2003)
Accounting and Auditing Standards committee (member: 1993-1996)
Tax Committee (member: 1994-1997)

ACADEMIC POSITIONS

Guest Professor, St. Petersburg University Graduate School of Management, Russia (April 2015 and June 2016). Instructed financial accounting in the Master of International Management program.

Howard D. and B. Phyllis Hoops Endowed Chair in Accounting and Director of the Hoops Institute of Taxation Research and Policy, Washington State University Carson College of Business (2014-present). Serve as the initial occupant of the Department of Accounting's first endowed chair and institute for research and policy. Hired to develop the study of taxation as a point of distinction for the Carson College and its Accounting Department.

L.L. Bean/Lee Surace Endowed Chair in Accounting, University of Southern Maine School of Business (2003-2014). Served as the initial occupant of the University's first endowed chair. Hired to promote rigorous research, enhance the development of relationships between the University and the Maine business community, and teach courses in financial statement analysis and financial accounting.

Guest Professor, Copenhagen Business School, Denmark (January 2013; January 2012; January 2011; June 2010-July 2010; January 2010; January 2009; June 2008-July 2008; January 2008; June 2007-July 2007; January 2007; June 2006-July 2006; January 2006; June 2005-July 2005; January 2005-February 2005; June 2004-July 2004; June 2001-July 2001; May 1998-July 1999; May-July 1997; April-July 1996). Collaborated on research with Danish colleagues and instruct financial accounting in the Full-Time MBA program, financial and managerial accounting in the Summer University program, and financial accounting and financial statement analysis in the B.Sc.-International Business program.

Visiting Scholar, University of Hawaii at Manoa (November 2010 for three weeks). Delivered research presentations and doctoral seminars; consulted with junior faculty members and doctoral students about research endeavors.

Visiting Professor, University of Michigan Business School, (2001-2003). Instructed MBA and undergraduate courses in financial statement analysis and valuation and instructing the MBA core financial accounting course.

Professor of Accountancy, College of Business Administration, University of Hawaii - Manoa, (1994-2003). Promotion to Professor received in June 2000. Tenure and promotion to Associate Professor received in June 1994.

ACADEMIC POSITIONS (CONTINUED)

Visiting Associate Professor, Department of Accounting and Auditing, College and Graduate School of Business Administration, University of Texas at Austin (1995-1996). Taught corporate tax to fifth-year students of graduate professional accounting programs.

Teaching and Research Assistant, College of Business Administration,
University of Missouri - Columbia, Columbia, Missouri, 1985-1988.

Lecturer, University of Maryland - European Division, Heidelberg, Germany, 1984-1985.

Lecturer, University of Maryland - Asian Division, Tokyo, Japan, 1983-1984.

Teaching Assistant, School of Accountancy, University of Denver, Denver, Colorado, 1980-1981.

AWARDS, HONORS AND CERTIFICATIONS

Quoted and research cited in *The Economist*, "Corporate transparency: The openness revolution," December 13, 2014, in reference to a working paper, "Disappearing subsidiaries: The cases of Google and Oracle," (co-authored with Janie Whiteaker-Poe).

Quoted in *The Wall Street Journal*, "U.S. firms disclose fewer overseas units," May 23, 2013, in reference to a working paper, "Disappearing subsidiaries: The cases of Google and Oracle," (co-authored with Janie Whiteaker-Poe).

Securities and Exchange Commission's Office of Chief Accountant, May 2010. Named to receive one of only two Academic Fellowships awarded annually by this office.

Global Reporting Initiative Sustainability Reporting Certificate, completed in October 2010.

Professor of the Year, 2007-2008 Full-Time MBA Program, Copenhagen Business School, selected by students.

Professor of the Year, 2005-2006 Full-Time MBA Program, Copenhagen Business School, selected by students.

New Professor of the Year, 1990-1991 MBA Program, University of Hawaii, selected by students.

Eagle Scout, 1977.

NONACADEMIC POSITIONS

Staff Accountant and Private Business Consultant, Peat, Marwick, Mitchell & Co. (now KPMG), Denver, Colorado, 1981-1983.

Audit Intern, Rocky Mountain Energy Company, a subsidiary of Union Pacific Corp., Denver, Colorado, and Casper, Wyoming, summer 1980. Performed onsite internal audit procedures at an open pit uranium mine.

PUBLICATIONS AND WORKING PAPERS

Under submission:

"The effect of mandated CSR disclosures on the pollution levels of publicly traded Chinese firms," with Li Huang (Washington State University). Under submission to *Journal of Accounting Research*.

Working paper:

"The value of international income-shifting opportunities to U.S. multinational firms," with Paul Demeré (University of Georgia).

Works in progress:

"How does reputation affect accounting practices? Evidence from accounting conservatism and earnings management," with Kourosh Amirkhani (Washington State University).

"When and how do corporate legal structures matter?" with Zhuoli Axelton (Washington State University) and Paul Demeré (University of Georgia).

"Auditors and the predictive power of the deferred tax valuation allowance," with Zhuoli Axelton and Kathleen Harris (both at Washington State University).

Forthcoming in a refereed journal:

"The effects of board gender diversity on a firm's risk strategies," forthcoming in *Accounting and Finance*, with Linda Chen (University of Idaho) and Kim Houser (Washington State University).

Published in refereed journals:

Axelton, Z., and J. Gramlich, "A compromise proposal for debt-equity documentation rules," *Tax Notes* (2016), September 19.

Houser, K., Gramlich, J., and D. Sanders, "How current tax policy affects the marijuana industry," *Tax Notes* (2016), February 22, pp. 899-905.

Gramlich, J., and K. Houser, "Marijuana business and Sec. 280E: Potential pitfalls for clients and advisers," *The Tax Adviser* (2015), July, vol. 46, issue 7, pp. 1-13.

Gramlich, J., Nelson, D., and W. Raabe, "Required minimum distributions (RMDs) for traditional IRA beneficiaries: How to maximize the deferral period for receiving taxable distributions," *Taxes – The Tax Magazine* (2015), July, 49-57.

Buccina, S., Chene, D., and J. Gramlich, "Accounting for the environmental impacts of Texaco's operations in Ecuador: Chevron's contingent environmental liability disclosures," *Accounting Forum* (2013), vol. 37, pp. 110-123.

Artz, N., Gramlich, J., and T. Porter, "Low-profit limited liability companies (L3Cs)," *Journal of Public Affairs* (2012), vol. 12, issue 3, 230-238.

PUBLICATIONS AND WORKING PAPERS (CONTINUED)

Published in refereed journals:

Gold, J., Gramlich, J., and D. Kerr, "How the Dodd-Frank bill affects the standard of care required of broker-dealers," *Journal of Financial Service Professionals* (2011), March, vol. 65, issue 2, pp. 61-69.

Chene, D., J. Gold, and J. Gramlich, "The scope and practice of comprehensive financial planning: Survey results, current standards, and engagement letter recommendations," *Journal of Financial Service Professionals* (2010), January, vol. 64, issue 1, pp. 47-59.

Feng, M., Gramlich, J., and S. Gupta, "Special purpose vehicles: Empirical evidence on determinants and earnings management," *The Accounting Review* (2009), vol. 84, pp. 1833-1876.

Fischer, P., Gramlich, J., Miller, B., and H. White, "Investor perceptions of board performance: Evidence from uncontested director elections," *Journal of Accounting and Economics* (2009), vol. 48, pp. 172-189.

Gupta, S., Moore, J., Gramlich, J., and M. Hofmann, "Empirical evidence on the revenue effects of state corporate income tax policies," *National Tax Journal* (2009), vol. 62, pp. 237-67.

Chene, D., Gramlich, J., and J. Sanders, "Is 2008 a good year to elect out of installment sale accounting?" *Journal of Accountancy* (2008), September.

Gramlich, J., Mayew, W., and M. McAnally, "Debt reclassification, earnings persistence, and capital market consequences," *Journal of Business, Finance & Accounting* (2006), pp. 1189-1212.

VanderLinden, D., and J. Gramlich, "Enhancing risk-controlled returns on excess Japanese yen," *Managerial Finance* (2005), vol. 31, 10, pp. 35-47.

Gramlich, J., Limpaphayom, P., and G. Rhee, "Taxes, keiretsu affiliation, and income shifting," *Journal of Accounting and Economics* (2004), vol. 37, pp. 203-228.

Gramlich, J., and O. Sørensen, "Voluntary management earnings forecasts and discretionary accruals: Evidence from Danish IPOs," *European Accounting Review* (2004), vol. 13, 2, pp. 235-259.

Gramlich, J., and J. Wheeler, "How Chevron, Texaco and the Indonesian government structured transactions to save billions in U.S. income taxes," *Accounting Horizons* (June 2003), pp. 107-122.

Gabrielsen, G., Gramlich, J., and T. Plenborg, "Managerial ownership, information content of earnings, and discretionary accruals in a non-US setting," *Journal of Business Finance & Accounting* (2002), pp. 967-988.

Gramlich, J., M. McAnally, and J. Thomas, "Balance sheet management: The case of short-term obligations reclassified as long-term debt," *Journal of Accounting Research* (2001), pp. 283-295.

PUBLICATIONS AND WORKING PAPERS (CONTINUED)

Published in refereed journals:

Choi, W., Gramlich, J., and J. Thomas, "Potential errors in detection of earnings management: Reexamining studies investigating the AMT of 1986," *Contemporary Accounting Research* (2001), pp. 571-613.

Eakin, C., and J. Gramlich, "Insider trading and the early adoption of SFAS 96: A test of the signaling hypothesis," *Advances in Accounting*, (2000), pp. 111-133.

Poston, K., Harmon, K., and J. Gramlich, "A test of financial ratios as predictors of turnaround versus failure among financially distressed firms," *Journal of Applied Business Research* (Winter 1994), pp. 41-56.

Gramlich, J., "LIFO inventory management and the ACE component of the corporate Alternative Minimum Tax," *Accounting Horizons* (December 1993), pp. 50-57.

Gramlich, J., "Dividends and the ACE adjustment: How to maximize the after-tax return on intercompany investments," *The Tax Adviser* (November 1993), pp. 728-33.

Gramlich, J., and E. Robbins, "Alternative Minimum Tax and effective returns from municipal bonds," *Journal of Applied Business Research* (Fall 1993), pp. 97-103.

Gramlich, J., "Depletion under ACE: Ambiguity and the potential impact of William F. Hill," *Oil and Gas Tax Quarterly* (March 1993), pp. 237-249.

Gramlich, J., "Discussion of earnings management and the corporate AMT," *Journal of Accounting Research* (Supplement, 1992), pp. 154-160.

Gramlich, J., "An analysis of the AMT energy preference deduction: The effects of oil prices, tax reporting choices, and drilling decisions," *Oil & Gas Tax Quarterly* (March 1992), pp. 397-452.

Gramlich, J., "The effect of the Alternative Minimum Tax Book Income Adjustment on accrual decisions," *The Journal of the American Taxation Association* (Spring 1991), pp. 36-56.

Gramlich, J., Abramowicz, K., and J. Parker, "Refunding non-callable bonds: A review of a tax-oriented decision model in light of the Tax Reform Act of 1986," *The Journal of the American Taxation Association* (Spring 1988), pp. 105-110.

Published in non-refereed journals, textbooks and other media:

Gramlich, J., "Election taxes: How will the 2008 election affect your tax bill?" More than 522,000 unique visitors used the electiontaxes.com site in the weeks leading up to the November 2008 US presidential election to calculate the likely effects of the candidates' policies on their individual taxes (available at www.electiontaxes.com from September 2008 through December 2008).

Gramlich, J., "The McCain and Obama tax plans for individuals," a Google Knol published in August 2008.

PUBLICATIONS AND WORKING PAPERS (CONTINUED)

Published in non-refereed journals, textbooks and other media:

Chene, D., Gramlich, J. and J. Sanders, "Is 2008 a good year to elect out of installment sale reporting?" *AICPA Corporation Tax Insider Newsletter*, September 25, 2008.

Wheeler, J., Gramlich, J., Gaffney, D., and E. Outslay, "Social security subsidizes the Federal Government," *Tax Notes*, March 3, 2008, pp. 1027-1028.

Gramlich, J., and J. Wheeler, "A reply to the Attorney General's report on allegations that ChevronTexaco defrauded the State of Hawaii of income taxes," *Oil, Gas & Energy Law Intelligence* (October 2004).

Gramlich, J., and J. Wheeler, "Correspondence of Gramlich & Wheeler with ChevronTexaco on the statements and findings made," *Oil, Gas & Energy Law Intelligence* (October 2004).

Gramlich, J., and J. Wheeler, "How Chevron, Texaco and the Indonesian government structured transactions to save billions in U.S. income taxes," *Oil, Gas & Energy Law Intelligence* (October 2004), a reprint of the entire article, "How Chevron, Texaco and the Indonesian government structured transactions to save billions in U.S. income taxes," initially published in *Accounting Horizons* (June 2003), pp. 107-122.

Gramlich, J., and J. Wheeler, "The Chevron case: The professors' reply," *Tax Notes* (September 15, 2003), p. 1456. This letter to the editor is a response to criticism by a ChevronTexaco attorney in "ChevronTexaco Responds to Gramlich-Wheeler Report," *Tax Notes* (September 1, 2003), p. 1213.

Gramlich, J., and J. Wheeler, "Special Report: How Chevron and Texaco structured transactions to avoid billions in U.S. taxes," *Tax Notes* (August 18, 2003), pp. 941-952, a reprint of the entire article, "How Chevron, Texaco and the Indonesian government structured transactions to save billions in U.S. income taxes," initially published in *Accounting Horizons* (June 2003), pp. 107-122.

Gramlich, J., and U. Møller, "The decision to request an APA," *Tax Planning: International Review* (October 1997), pp. 13-18.

Gaffney, D., Gramlich, J., and J. Wheeler, "Wal-Mart's estimated inventory shrinkage: A reply," *Tax Notes* (September 2, 1997), pp. 1229-1233.

Gaffney, D., Gramlich, J., and J.E. Wheeler, "Inventory accounting: Recent decision could save taxes for retailers," *Tax Notes* (June 2, 1997), pp. 1255-1259.

Gramlich, J., "Public comments on proposed regulations: Tax association comments on consolidated AMT Regs.," *Tax Notes Today* (April 12, 1993).

Gramlich, J., "Small business: A contribution now could help cut taxes," *Honolulu Star-Bulletin* (December 24, 1991), p. C-2.

Gramlich, J., "Special assessments: Their niche in governmental accounting," *DR Scott Memorial Lectures in Accountancy*, (Winter 1987), pp. 83-93.

PUBLICATIONS AND WORKING PAPERS (CONTINUED)

Published in news media (as sole author):

(The following articles represent the results of a business news column in *Mainebiz* that extended for one year. Each of these articles can be viewed online at http://www.jeffgramlich.org/):

March 20, 2006: "Crowded house: Could the U.S. Census Bureau's population growth forecast for Maine be off the mark? Absolutely."

March 6, 2006: "Risk and reward: The greatest achievements come when we move outside our comfort zones"

February 20, 2006: "Guided by voices: The words and actions of Maine's past political leaders still speak volumes today"

February 6, 2006: "The underdog theory: Front runners and pace setters aren't always guaranteed a spot in the winner's circle"

January 23, 2006: "Under the microscope: With the rest of the world watching, it's time for the U.S. business community to clean up its act"

January 9, 2006: "Cut the cord: Encouraging workers to stay out of the office can pay big dividends for employers"

December 26, 2005: "The money tree: When federal farm subsidies ignore economic realities, it's time to rethink the system"

December 12, 2005: "Risky business: Some hedge funds produce strong returns, but the rewards may not be worth the risks"

November 28, 2005: "Creative accounting: The approach of another Enron trial means more numbers games in the news"

November 14, 2005: "Shining the light: Digital democracy would increase oversight of politicians. But is anyone interested?"

October 31, 2005: "Under the microscope: Companies like Wal-Mart should disclose how many of their employees carry health insurance"

October 17, 2005: "The invisible hand: Competition is good for business. So why isn't the university system taking advantage?"

October 3, 2005: "Talking with Ismail: A computer malfunction prompts thoughts on outsourcing and the global economy"

September 19, 2005: "Same old song & dance: The federal energy bill looked promising, but it's full of giveaways to traditional energy companies"

September 5, 2005: "Mercury rising: Earth's climate is changing, and the usual suspects are doing nothing. It's time for Maine to take the lead."

PUBLICATIONS AND WORKING PAPERS (CONTINUED)

Published in news media (as sole author):

August 22, 2005: “Text messaging: Corporations should be required to explain in more detail why they make the decisions they do”

August 8, 2005: “The other woman: Maine should develop a brand identity to help people focus on what’s good about the state”

July 25, 2005: “A matter of timing: In April, MBNA’s forecast was bleak. In June, it announced a $35b sale. Any connection?”

July 11, 2005: “Use it or lose it: State budget shortfalls mean it’s time to spend less state money more wisely”

June 27, 2005: “Plugging the drain: A well-funded higher education system would help Maine compete in the global economy”

June 13, 2005: “Bad for business: How the new bankruptcy law could hurt small-business growth in Maine”

May 30, 2005: “Stop the madness: Rewarding execs whose companies are failing doesn’t give them any incentive to improve”

May 16, 2005: “Cleared for takeoff: Federal initiatives and new technologies make the dream of flying cars not so far-fetched”

May 2, 2005: “When big gets bigger: Why Maine consumers should care when multinational firms join forces”

April 18, 2005: “An eye on the ball: Social Security isn’t the real problem—it’s out-of-control federal spending”

April 4, 2005: “The folly of fraud: WorldCom, Enron and the responsibilities of public-company CEOs”

RESEARCH SYMPOSIUM ORGANIZATION AND COMMUNITY DEVELOPMENT

Formal public presentations in the L.L. Bean/Lee Surace Colloquium Series began in September 2004 with the twin aims of serving the business community and stimulating interest among USM faculty and students in significant business issues. The Series ran regularly during the fall and spring semesters and featured the 57 speakers listed below.

Editions in the L.L. Bean/Lee Surace Colloquium Series:

April 21, 2014: David Kappos (Cravath, Swaine & Moore LLP) “Maine’s natural resources: Keys to achieving a vibrant innovation ecosystem”

March 10, 2014: Travis Wagner (University of Southern Maine) “Mining for ‘gold’ in landfills”

RESEARCH SYMPOSIUM ORGANIZATION AND COMMUNITY DEVELOPMENT (CONTINUED)

Editions in the L.L. Bean/Lee Surace Colloquium Series:

February 10, 2014: Andrew Coburn (University of Southern Maine) "The elusive American quest for healthcare cost containment: Will health reform be enough?

November 20, 2013: Robert A. G. Monks (GMI Ratings) "The fiduciary requirements of universities and charities"

October 28, 2013: Caroline Noblet (University of Maine) "Economics, psychology and sustainability: Oh my!"

September 16, 2013: James Acheson (University of Maine) "Managing stocks: What makes lobster succeed while groundfish fail?"

April 2, 2013: Heerad Sabeti (Fourth Sector Network) "Growing the Fourth Sector: Revitalizing the Economy through For-Benefit Enterprise"

March 13, 2013: Charles S. Colgan (University of Southern Maine) "The Future of Energy in Maine"

February 5, 2013: Stephen Davis (Harvard Law School) "Mobilizing Ownership: An Agenda for Corporate Renewal"

November 13, 2012: Stephen Mulkey (Unity College), "Crisis and Opportunity in the Environmental Century: Inspiring a Generation of Greatness"

October 15, 2012: Heidi Gautschi (Lesley University) "Dancing with Digital Natives: Staying in Step with the Generation That's Transforming the Way Business is Done"

September 19, 2012: Jim Witherell, "L.L. Bean: The Man and His Company"

April 17, 2012: John Rooks (The SOAP Group) "The lost art of authenticating real: Authenticity as a business strategy for sustainability"

March 20, 2012: Dahlia Lynn (University of Southern Maine) "Realized worth: Employee volunteer and giving programs in Maine"

February 15, 2012: Mark Lapping (University of Southern Maine) "What's eating Maine? An excursion into the local food system"

November 21, 2011: Charles Silver (University of Texas at Austin School of Law) "Does tort reform affect physician supply? Evidence from Texas"

October 17, 2011: J. Trevor Hughes (University of Southern Maine) "Data environmentalism"

September 20, 2011: Matthew Dean (University of Southern Maine) "Mass-casualty triage: Distribution of victims to multiple hospitals using the SAVE Model"

RESEARCH SYMPOSIUM ORGANIZATION AND COMMUNITY DEVELOPMENT (CONTINUED)

Editions in the L.L. Bean/Lee Surace Colloquium Series:

April 4, 2011: Joel Fleishman (Duke University) “How philanthropists are changing the world through their foundations - or not”

March 15, 2011: Heidi Parker (University of Southern Maine) “New kids on the block: Capturing sport fans as a new franchise”

February 16, 2011: Johnny Chen (University of Southern Maine) “Firm responses to consumer boycotts”

April 28, 2010: David Cay Johnston “A Path Back to Prosperity for America,”

March 30, 2010: Amarpreet Kohli (University of Southern Maine) “Supply Chain Collaboration: When is it Effective?”

February 25, 2010: Mark Albion (Babson College) “More than Money: Building A Career That Reflects Your Values”

November 17, 2009: Leslie Linfield (Institute for Financial Literacy) “Personal bankruptcy in 2008: American debtors in a recession”

October 5, 2009: Robert Feinberg (American University) “International competition: Effects on small wholesale and retail trade firms”

September 22, 2009: Rajendra Sisodia (Bentley University) “The new realities for business in the age of conscious capitalism”

April 20, 2009: Jo Williams (University of Southern Maine) “Meeting marketing goals through Web 2.0”

April 6, 2009: Tom Tietenberg (Colby College) “The uncommon market: Controlling greenhouse gases using cap and trade policies”

March 9, 2009: Joline Godfrey (Independent Means, Inc.) “Raising financially fit kids”

November 19, 2008: Ric Marshall (The Corporate Library) “Investing in corporate governance”

October 6, 2008: Dana Kerr (University of Southern Maine) “A cross-national study of government social insurance as an alternative to tort liability compensation”

September 15, 2008: Doug Chene (University of Southern Maine) “The scope and practice of comprehensive financial planning: Results of a survey of financial planners”

April 30, 2008: John Perkins “The secret history of the American empire: Economic hit men, jackals, and the truth about global corruption”

RESEARCH SYMPOSIUM ORGANIZATION AND COMMUNITY DEVELOPMENT (CONTINUED)

Editions in the L.L. Bean/Lee Surace Colloquium Series:

March 31, 2008: Robert Sroufe (Duquense University) “A study of motivation and sustainable operations”

February 27, 2008: Robert Strong (University of Maine) “Optimal stock ranges: Evidence from Benford’s Law”

November 5, 2007: Robert A. G. Monks (The Corporate Library) “Corpocracy: How CEOs and the Business Roundtable hijacked the world's greatest wealth machine - And how to get it back”

October 22, 2007: Jim McConnon (University of Maine) “Microbusinesses in New England: The importance of microbusinesses to the New England economy”

September 20, 2007: Jim Bennett (University of Southern Maine) “Forecasting retail sales: Fruitful results of a partnership between Hannaford Bros. and USM”

April 17, 2007: Nancy Artz (University of Southern Maine) “Teaching old dogs new tricks: Traditional marketers learn from social marketers”

March 15, 2007: Joel Gold, David VanderLinden and John Herald (University of Southern Maine) “Risk management for the family: The desirability of long-term care insurance”

February 12, 2007: Brian Miller (Pennsylvania State University) “Corporate governance: Are uncontested director elections meaningful?”

November 13, 2006: Robert A.G. Monks (The Corporate Library) “Corporate governance as a means of controlling our destiny”

October 16, 2006: Robert Heiser (University of Southern Maine) “Preemptive Anti-Shoplifting Behaviors in Retail Environments: A Longitudinal Analysis of Impact on Retailer Image”

September 21, 2006: Bill Ginn (The Nature Conservancy) “Investing in nature”

April 25, 2006: George Mitchell (former U.S. Senator) “Globalism: What it means for America” (a special event in the Series with sold out attendance greater than 530)

March 6, 2006: Steve Lydenberg (Domini Social Investments) “Corporations and the public interest: Guiding the invisible hand”

February 15, 2006: John Voyer (University of Southern Maine) “Adaptive leadership: Reconciling the mission and the back office”

November 16, 2005: Charlotte Pryor (University of Southern Maine) “Accounting and management information systems at smaller nonprofit organizations: Adaptive and technical challenges”

RESEARCH SYMPOSIUM ORGANIZATION AND COMMUNITY DEVELOPMENT (CONTINUED)

Editions in the L.L. Bean/Lee Surace Colloquium Series:

October 20, 2005: Jack Jensen (University of Southern Maine) “Using statistical analysis tools to enhance customer feedback”

September 12, 2005: Michael Shields (Michigan State University) “The importance of text—not just numbers—in reports to stakeholders”

April 6, 2005: Carter Manny (University of Southern Maine) “U.S. government scrutiny of international airline passenger data: Are European privacy concerns being adequately addressed?”

March 24, 2005: Dhruv Grewal (Babson University) “Retail success through value”

February 9, 2005: Charles Colgan (University of Southern Maine) “The Maine innovation economy”

December 9, 2004: James Bennett (University of Southern Maine) “Is firm specific risk diversifiable?”

October 20, 2004: James Suleiman (University of Southern Maine) “When the project champion exits: The Maine Learning Technology Initiative”

September 22, 2004: Sanjay Gupta (Arizona State University) “The economic effects of states’ corporate income tax accounting choices”

EDITORIAL ACTIVITIES

Journal of the American Taxation Association
- Editorial board member, (1992-1995)
- Ad hoc reviewer, (1991-present)
- Reviewer for annual conference, 2009

Issues in Accounting Education
- Editorial board member, (2000-2004)
- Ad hoc reviewer, (2001-present)

Ad hoc reviewers, *Journal of International Accounting Research,* (2017-present)
Ad hoc reviewer, *The Accounting Review*, (2009-present)
Ad hoc reviewer, *Advances in Taxation,* (2008-present)
Ad hoc reviewer, *Contemporary Accounting Research*, (2002-present)
Ad hoc reviewer, *European Accounting Review*, (2001-present)
Ad hoc reviewer, *Journal of Accounting and Public Policy* (2008-present)
Ad hoc reviewer, *Journal of Business Finance & Accounting* (2004-present)

CONSULTING ACTIVITIES

Provided an expert witness report for attorney Ralph Dyer concerning inventory shrinkage in a bankruptcy-related case (October 2007).

CONSULTING ACTIVITIES (CONTINUED)

Provided a financial analysis report to The Corporate Library in Portland, Maine, that predicted the corporate acquisition of MBNA Corporation (June 2006).

Contributed to, and provided research for, an expert witness report written for the Internal Revenue Service (serving with Professor James Wheeler, University of Michigan) in *United Parcel Service of America, et al. v. Commissioner*, TC Memo 1999-268. Involving captive insurance, the case found UPS liable for $64.9 million in taxes and $300 million in interest. Because other open tax years are likely to be treated similarly, UPS, upon learning of the decision, incurred a $1.44 billion charge against reported financial income for related expected tax and interest liability (1999).

INSTRUCTIONAL DEVELOPMENT

Developed and delivered a three-session boot camp financial accounting series for incoming WSU Carson College of Business Master of Business Administration students, September 2015 and September 2016.

Organized the initial edition of WSU's Hoops Summer Accounting Research Camp, June 2015 and June 2016.

Organized, planned and led the development of the Junior Achievement of Maine Titan Competition, a business simulation competition among teams of Maine high school students, each with a volunteer business-professional coach. Competition began with ten teams in 2007 at one location and progressed to 135 teams in 2014 synchronously competing at eight locations in Maine.

Planned and developed a graduate study tour course, MBA 612/699, Vietnam Business-Focused Study Tour. Focused on ethical, financial, environmental and cultural sustainability, this May 2014 tour is designed to gain insights into the economic opportunities and challenges facing the Vietnam, to make contacts, and to broaden business possibilities.

Developed and initiated a graduate study tour course, MBA 612/699, Denmark Energy Study Tour. The course is designed to kick-start green energy ideas in Maine based on successes and failures made by Danes in their efforts to achieve a fossil fuel-free country by the year 2050. Offered in summer 2012 and summer 2013.

Developed and initiated a blended version of ACC 221, The Financial Accounting Cycle. The blended approach is adopted to capture the benefits of research indicating strong learning success from a combination of in-person and online delivery systems.

Developed and initiated an asynchronous online version of ACC 211, Managerial Accounting Information for Decision Making. The initial offering was completed in summer 2012. The course utilizes online exercises that contemporaneously report student progress, allowing the instructor to quickly identify struggling or inattentive students as early warning signals and to reach out to them as soon as possible.

Developed and initiated a synchronous online version of ACC 301, Financial Reporting I, completed fall 2009 utilizing a SmartBoard and Internet-based interactive real-time software.

INSTRUCTIONAL DEVELOPMENT (CONTINUED)

Developed a new course, ACC 221, The Financial Accounting Cycle, and offered the initial installments, fall semester 2007. This one-credit course serves as a "bridge" between the introductory user-focused accounting course and the courses central to the accounting major.

Financial Statement Analysis and Valuation (ACC 632), Spring 2004. Developed the initial offering of this case course at the University of Southern Maine.

Robert M. Trueblood accounting and auditing case study series for professors, March 23-25, 2000. Attended three-day case study seminar in Scottsdale, Arizona, sponsored by Deloitte & Touche Foundation.

Financial Statement Analysis, Fall 1998. Developed the initial offering of this case course at Copenhagen Business School, adapting leading-edge content and methods from instructors at Columbia University, Boston College, and University of Texas at Austin.

ACC 660 - Analysis and Decision-Making, Spring 1995. Developed the initial offering of this case-based course with an emphasis on utilizing current information technology.

ACC 407 - Taxation of business entities, Spring 1994. Introduced active (vis-a-vis passive) learning techniques through a computerized tutorial and promoted interpersonal communication skills through a team learning approach.

BUS 652 - Financial Accounting, Fall 1993. Developed and presented an active learning tutorial consisting of an interactive computer program and a role-playing game.

ACADEMIC CONFERENCE AND UNIVERSITY PRESENTATIONS

July 2017: Paper presentation at the EIASM 7th Conference on Current Research in Taxation in Vienna, Austria, "The value of international income-shifting opportunities to U.S. multinational firms," with Paul Demere (University of Georgia).

July 2017: Invited discussion of research paper at the EIASM 7th Conference on Current Research in Taxation in Vienna, Austria, "International taxation and productivity effects of mergers and acquisitions," by Maximilian Todtenhaupt and Johannes Voget.

April 2017: Paper presentation to the American Accounting Association Western Regional Meeting, "The value of international income-shifting opportunities to U.S. multinational firms," with Paul Demere (University of Illinois at Champaign-Urbana).

April 2017: Paper presentation to the American Accounting Association Western Regional Meeting, "The effect of mandated CSR disclosure on the pollution levels of Chinese publicly traded firms," with Li Huang (Washington State University).

August 2015: Invited discussion of research paper at the annual meeting of the American Accounting Association, "The tax price elasticity of charitable donations to universities," by Bryan Cloyd and Jennifer Glenn.

ACADEMIC CONFERENCE AND UNIVERSITY PRESENTATIONS (CONTINUED)

June 2013: “USM Energy Tour of Denmark,” with Mary Bowers, Jim O’Brien and Elizabeth Rogers (University of Southern Maine), presentation in the Greater Portland Sustainability Mini-Conference.

November 2010: “Accounting for the environmental impacts of Texaco’s operations in Ecuador: Chevron’s contingent environmental liability disclosures,” with Stacie Buccina and Doug Chene (University of Southern Maine), presented to faculty and doctoral students in Shidler College of Business at the University of Hawaii.

November 2010: “Accounting for Chevron’s Ecuador problem,” professional development presentation in the 34th Annual A Glimpse Into the Future Conference at the University of Hawaii.

November 2010: “Sustainability reporting: Accounting for the triple bottom line,” professional development presentation in the 34th Annual A Glimpse Into the Future Conference at the University of Hawaii.

April 2010: “2010 Governance and ethics symposium” of the University of Maine Law School. Panelist for a public discussion of corporate governance and ethics issues.

March 2009: “Current issues in governance and ethics for public and private business,” a panelist in the University of Maine Law School 2009 Governance and Ethics Symposium Series.

January 2009: “Special purpose vehicles: Empirical evidence on determinants and earnings management,” with Mei Feng (University of Pittsburgh) and Sanjay Gupta (Arizona State University), presented to faculty and doctoral students in the Copenhagen Business School Department of Accounting and Auditing.

September 2008: University of Southern Maine L.L. Bean/Lee Surace Colloquium Series, “The scope and practice of comprehensive financial planning: Results of a survey of financial planners” co-authored with Doug Chene and Joel Gold (University of Southern Maine)

March 2008: University of Michigan research workshop, “Corporate Governance: Are Uncontested Director Elections Meaningful?” co-authored with Paul Fischer (Pennsylvania State University) and Brian Miller (Pennsylvania State University).

August 2007: American Accounting Association Annual Meeting, “Corporate Governance: Are Uncontested Director Elections Meaningful?” co-authored with Paul Fischer (Pennsylvania State University) Brian Miller (Pennsylvania State University), and Hal White (Michigan State University).

February 2007: University of Southern Maine L.L. Bean/Lee Surace Colloquium Series, “Corporate Governance: Are Uncontested Director Elections Meaningful?” co-authored with Paul Fischer (Pennsylvania State University) and Brian Miller (Pennsylvania State University).

January 2007: American Accounting Association Financial Accounting and Reporting Section Midyear Meeting, “Special Purpose Vehicles: Empirical Evidence on Determinants and Earnings Management,” co-authored with Mei Feng (University of Pittsburgh) and Sanjay Gupta (Arizona State University).

ACADEMIC CONFERENCE AND UNIVERSITY PRESENTATIONS (CONTINUED)

13th Annual Hong Kong University of Science and Technology Summer Symposium, June 2006, “Special Purpose Entities: Explaining Firm Sponsorship and Examining their Effect on Earnings,” co-authored with Mei Feng and Sanjay Gupta (presented by Mei Feng).

August 2005: American Accounting Association Annual Meeting, “Special Purpose Entities: What motivates firms to sponsor them and how sponsorship impacts reported leverage and accruals,” co-authored with Mei Feng (University of Pittsburgh) and Sanjay Gupta (Arizona State University).

University of Pittsburgh workshop presentation, May 2005, “Off-Balance Sheet Entities: What Motivates Firms to Sponsor Them and How Sponsorship Impacts Accruals, Leverage and Return on Equity,” co-authored with Mei Feng (University of Pittsburgh) and Sanjay Gupta (Arizona State University).

April 2005: Maine Association of Accounting Professors, “Special Purpose Entities: What motivates firms to sponsor them and how sponsorship impacts reported leverage and accruals,” co-authored with Mei Feng (University of Pittsburgh) and Sanjay Gupta (Arizona State University).

October 2004: 8th Annual Maine Tax Forum, August Civic Center, sponsored by Maine Revenue Services, Thomas College, and the Internal Revenue Service, “Chevron, Texaco and the Government of Indonesia: Ethics Lessons from an Investigation of Suspected Tax Fraud,” a 75-minute ethics discussion with approximately 450 tax professionals.

September 2004: University of Southern Maine L.L. Bean/Lee Surace Colloquium Series, “The Economic Effects of State Corporate Tax Accounting Choices on the State Corporate Income Tax,” co-authored with Sanjay Gupta and Mary Ann Hofmann.

July 2004: University of Essex (U.K.) conference titled Tax Competition and Tax Avoidance: Implications for Global Development, a meeting of the Association for Accountancy & Business Affairs, presentation titled “A review of tax avoidance and evasion in Indonesia by Chevron and Texaco.”

May 2004: University of Southern Maine Second Annual Ethics Symposium, “Current Ethical Issues in the Financial World: ChevronTexaco.”

March 2004: University of Southern Maine Corporate Partners, “How I Got Involved with Research about Corporate Tax Fraud and What I Learned,” a breakfast presentation to community business leaders.

February 2002: University of Auckland research workshop, Auckland, New Zealand. “Taxes, Keiretsu Affiliation and Income Shifting,” co-authored with Piman Limpaphayom and Ghon Rhee.

November 2001: Singapore Management University research workshop, Singapore. “Taxes, Keiretsu Affiliation and Income Shifting,” co-authored with Piman Limpaphayom and Ghon Rhee.

ACADEMIC CONFERENCE AND UNIVERSITY PRESENTATIONS (CONTINUED)

September 2001: University of Illinois Tax Research Conference, Champaign, Illinois. "Taxes, Keiretsu Affiliation and Income Shifting," co-authored with Piman Limpaphayom and Ghon Rhee.

September 2001: University of Alberta research workshop, Edmonton, Canada. "Taxes, Keiretsu Affiliation and Income Shifting," co-authored with Piman Limpaphayom and Ghon Rhee.

February 2001: University of Michigan research workshop, Ann Arbor, Michigan. "Taxes, Keiretsu Affiliation and Income Shifting," co-authored with Piman Limpaphayom and Ghon Rhee.

May 1999: European Accounting Association annual meeting, Bordeaux, France. "Managerial ownership and the information content of earnings: A comparison of Denmark and the USA," co-authored with Gorm Gabrielsen and Thomas Plenborg (both of Copenhagen Business School).

May 1999: European Accounting Association annual meeting, Bordeaux, France. "Voluntary management earnings forecasts and discretionary accruals: Evidence from Danish IPOs," co-authored with Ole Sørensen (Copenhagen Business School).

November 1998: *Contemporary Accounting Research* Conference, Vancouver, Canada. "Potential errors in detection of earnings management: Lessons learned from studies examining the AMT of 1986," co-authored with Won Choi (Rutgers University) and Jake Thomas (Columbia University).

June 1998: Second Biennial IAAER International Accounting Research Conference, Chicago, Illinois. "Managerial ownership, external ownership and the information content of earnings in a non-US setting," co-authored with Thomas Plenborg and Gorm Gabrielsen (both of Copenhagen Business School).

May 1997: European Accounting Association annual meeting, Graz, Austria. "Managerial ownership, information content of earnings, and discretionary accruals in a non-US setting," co-authored with Thomas Plenborg (Copenhagen Business School).

February 1995: University of Michigan Tax Policy Research Symposium, Ann Arbor, Michigan. "Rifle-shot transition rules and insider trading," co-authored with David Hulse (University of Kentucky).

November 1993: Iowa State University faculty research workshop, "Earnings management in response to the Book Income Adjustment of the corporate Alternative Minimum Tax," written with Jacob Thomas and Won Choi (Columbia University).

November 1993: University of Alabama faculty research workshop, "Earnings management in response to the Book Income Adjustment of the corporate Alternative Minimum Tax," co-authored with Jacob Thomas and Won Choi (Columbia University).

September 1991: Third Asian-Pacific Conference on International Accounting Issues, 1991, Honolulu, Hawaii. "Firm responses to the Book Income Adjustment of the corporate Alternative Minimum Tax," co-authored with Won Choi and Jake Thomas (Columbia University).

ACADEMIC CONFERENCE AND UNIVERSITY PRESENTATIONS (CONTINUED)

May 1991: American Accounting Association, annual meeting, 1991, Nashville, Tennessee. “Firm responses to the Book Income Adjustment of the corporate Alternative Minimum Tax,” co-authored with Won Choi and Jake Thomas (Columbia University).

February 1991: University of Michigan Tax Policy Research Symposium, 1991, Ann Arbor, Michigan. “Firm responses to the Book Income Adjustment of the corporate Alternative Minimum Tax,” co-authored with Won Choi and Jake Thomas (Columbia University).

November 1990: Boynton, C., P. Dobbins, J. Gramlich, and G. Plesko, “Earnings Management and the Corporate AMT,” *Proceedings of the Eighty-Third Annual Conference on Taxation*, National Tax Association - Tax Institute of America.

August 1989: American Accounting Association, annual meeting, Honolulu, Hawaii. “The effect of the Alternative Minimum Tax Book Income Adjustment on accruals,” sole author.

PROFESSIONAL SERVICE

Notable national meetings chaired or recently attended:

University of Illinois Symposium on Tax Research XIV, 2015, Chicago, IL.

Taxation in a Global Economy, 2014. Austin, TX.

Growing the Impact Economy, 2013. Invited (based on my research) to contribute to the development of an ecosystem that levels the playing field for for-benefit enterprises, Harvard Law School, Cambridge, MA.

American Accounting Association annual meeting, 2013, Anaheim, CA.

American Accounting Association annual meeting, 2012, Washington, DC.

Ira Sohn Investment Research Conference, 2010, New York, NY

Prentice Hall Accounting Symposium for Educators, 2010, Orlando, FL

American Accounting Association annual meeting, 2009, New York, NY

Service to Washington State University:

College	Member, Research Committee, 2015-present Member, Strategic Planning Committee, 2014-2015 Member, Doctoral Program and Policy Committee, Spring 2015 Member, Research Task Force, 2015-16 Chair, Research Resources Task Force of the Strategic Planning Committee, Fall 2014 Fellow, International Business Institute
Department	Director of the Hoops Institute of Taxation (2014-present)

PROFESSIONAL SERVICE (CONTINUED)

Service to the University of Southern Maine:

University:	Member, Graduate Curriculum Council, 2009-2014 Member, Research Council, 2006-2007 Member, Interim Research Council, 2007-2009 Member, Author Wall Committee, 2008-2009
School:	Member, AACSB Report-Writing Committee, 2013-2014 Member, AACSB Standard 15 Committee, 2013-2014 Chair, Graduate Curriculum Committee, 2007-2013 Member, Dean Search Committee, 2005-06 Member, MBA Strategy Task Force, 2004-05 Member, MBA Graduate Faculty, 2003-2014 Organizer, L.L. Bean/Lee Surace Colloquium Series, 2003-2014
Department:	Coordinator, ACC 221 course revision and development, 2012-2103 Coordinator, Ethics Symposium, 2014, 2013, 2009, 2004 Co-coordinator, ACC 221 course development, 2007 Developer of the transition of ACC 301/501 online, 2007

TEACHING AND INSTRUCTIONAL ACTIVITY

Courses taught in the Washington State University Carson College of Business:

Term	Course No.	Course Title	Section	Number Enrolled
Spring 2017	ACCTG 596	Seminar in Doctoral Archival Research	1	5
Fall 2016	ACCTG 330	Intermediate Accounting I	3	32
Spring 2016	ACCTG 599	Financial Statement Analysis	1	22
Fall 2015	ACCTG 330	Intermediate Accounting I	1	32
Spring 2015	ACCTG 596	Seminar in Doctoral Archival Research	1	8
Fall 2014	ACCTG 330	Intermediate Accounting I	01	35

Courses taught at St. Petersburg University Graduate School of Management

June 2016	ACCTG	Financial Accounting	1	24
April 2015	ACCTG	Financial Accounting	1	28

TEACHING AND INSTRUCTIONAL ACTIVITY (CONTINUED)

Courses taught at the University of Southern Maine School of Business since 2010:

Term	Course No.	Course Title	Section	Number Enrolled
Summer 2014	MBA 612/699	Vietnam Business Study Tour	1	11
	ACC 211	Managerial Accounting (online)	1	26
Spring 2014	ACC 301	Financial Reporting I	1	34
	ACC 211	Managerial Accounting (online)	4	36
Fall 2013	MBA 502	Principles of Financial Accounting	1	14
	ACC 301	Financial Reporting I	1	30
	ACC 301	Financial Reporting I	2	26
Summer 2013	MBA 612/699	Denmark Energy Study Tour	1	11
	ACC 211	Managerial Accounting (online)	1	29
	ACC 221	The Financial Accounting Cycle (blended)	1	24
Spring 2013	ACC 301	Financial Reporting I	1	29
	ACC 221	The Financial Accounting Cycle (blended)	1	38
	ACC 211	Managerial Accounting (online)	1	31
Fall 2012	ACC 301	Financial Reporting I	1	23
	ACC 301	Financial Reporting I	2	21
	MBA 502	Principles of Financial Accounting	1	17
Summer 2012	MBA 612/699	Denmark Energy Study Tour	1	15
	ACC 211	Managerial Accounting (online)	1	25
Spring 2012	ACC 301	Financial Reporting I	1	20
	ACC 301	Financial Reporting I	1	19
Fall 2011	ACC 301	Financial Reporting I	2	29
	MBA 502	Principles of Financial Accounting	1	22
Spring 2011	ACC 211	Managerial Accounting	1	36
	ACC 301	Financial Reporting I	1	21
Fall 2010	No classes - sabbatical			
Spring 2010	ACC 301	Financial Reporting I	1	24

TEACHING AND INSTRUCTIONAL ACTIVITY (CONTINUED)

Courses taught at Copenhagen Business School:

Term	Course Title	Section	Number Enrolled
Winter 2013	Financial Accounting (full-time MBA)	1	45
Winter 2012	Financial Accounting (full-time MBA)	1	48
Winter 2011	Financial Accounting (full-time MBA)	1	47
Summer 2010	Principles of Financial Accounting	1	46
	Managerial Accounting (Summer University)	1	19
Winter 2010	Financial Accounting (full-time MBA)	1	47
Winter 2009	Financial Accounting (full-time MBA)	1	43
Summer 2008	Principles of Financial Accounting (Summer University)	1	46
Winter 2008	Financial Accounting (full-time MBA)	1	37
Summer 2007	Principles of Financial Accounting (Summer University)	1	35
Winter 2007	Financial Accounting (full-time MBA)	1	38
Summer 2006	Principles of Financial Accounting (Summer University)	1	28
Winter 2006	Financial Accounting (full-time MBA)	1	36
Summer 2005	Principles of Financial Accounting (Summer University)	1	43
Winter 2005	Financial Accounting (full-time MBA)	1	23
Summer 2004	Principles of Financial Accounting (Summer University)	1	44

TEACHING AND INSTRUCTIONAL ACTIVITY (CONTINUED)

Courses taught at the University of Michigan Business School:

Term	Course No.	Course Title	Section	Number Enrolled
Winter 2003	ACC 501	Financial Accounting	461	67
Fall 2002	ACC 501	Financial Accounting	461	55
	ACC 318	Financial Statement Analysis	1	42
Winter 2002	ACC 712	Financial Statement Analysis	3	48
	ACC 712	Financial Statement Analysis	461	50
	ACC 318	Financial Statement Analysis	1	42

OTHER INSTRUCTIONAL ACTIVITIES

2011-2013 Served as co-chair, alongside Professor Allen Ford, of Janie Whiteaker-Poe's doctoral dissertation titled, "Tax havens, subsidiary disclosures, permanently reinvested earnings, and uncertain tax benefits."

Summer 2009 Instructed independent study course for Stacie Buccina, "Accounting for Chevron's Potential Environmental Liabilities in Ecuador." The resulting paper was published the 2013 volume of *Accounting Forum*.

Spring 2007 Guided a submission by Jacob Rumery to USM's *Thinking Matters* titled "The History and Continuing Evolution of Vietnamese Accounting."

Spring and Summer 2005 Guided and coordinated student internships with a local CPA firm. Initiated a new internship program for USM finance and accounting students with L.L. Bean, Inc.

Fall 2004 Initiated an externally funded independent study arrangement paid for by Quantrix. A graduate student was selected from a competitive pool of applicants to pursue a financial forecasting model with innovative software provided by Quantrix as well as one-half of the student's out-of-state tuition paid for by Quantrix.

Committee member for masters thesis titled "Taxation of bonds in Australia, Hong Kong, Japan, Singapore, and the United States of America," by MBA candidate Ken Reichelt, University of Hawaii at Manoa, 2000-2001.

Outside reader for honors thesis. Reviewed and offered constructive suggestions for Christopher David Chung's Honors thesis titled "Feasibility study: Providing students of the University of Hawai'i at Manoa with credit union membership," January 1994.

Developed and presented a long-distance course in financial accounting for the Maui MBA program, Fall 1993.

Outside Reader for Honors Thesis. Reviewed Roxanne Sakoda's Honors thesis titled "An Analysis of the Tax Consequences of Retirement Plans," February 1990.