

## **MARSHALL K. PITMAN**

Professor

Department of Accounting University of Texas at San Antonio  
One UTSA Circle San Antonio, TX 78249  
210-458-5230 (office) 210-458-4322 (fax)  
email: marshall.pitman@utsa.edu

### **EDUCATION**

University of Mississippi

Ph.D. in Accountancy May, 1983

Major: Accountancy

Minors: Managerial Economics and Labor Relations

Dissertation: An Empirical Analysis of the Impact of FASB Statement No. 34, *Capitalization of Interest Cost*, on Stock Prices.

Eastern Illinois University

MBA (Accounting) May, 1973

B.S. in Business (Accounting) May, 1972

### **PROFESSIONAL CERTIFICATION**

Certified Public Accountant (Texas, Ohio (Inactive), and Illinois (inactive))

Certified Management Accountant

### **HONORS**

President's Award—San Antonio Chapter of the Texas Society of CPAs, 2017-2018

Sustained Contribution Award—Texas Society of Certified Public Accountants, 2017

Honorary Life Member—American Institute of Certified Public Accountants, 2016

Honorary Fellow—San Antonio Chapter of the Texas Society of CPAs, 2014-2015

Patrick J. Clynes Endowed Excellence in Service Faculty Award, 2014-2015

Outstanding Author Contribution in the 2014 Emerald Literati Network Awards for Excellence

Meritorious Service to the Public Accounting Profession in Texas—Texas Society of CPAs, 2008-2009

Kenneth W. Hurst Fellow--Texas Society of CPAs Accounting Education Foundation, 2008-2009

UTSA College of Business Dean's Excellence Award for Community Service, 2008-2009

President's Award—San Antonio Chapter of the Texas Society of CPAs, 2007-2008

Meritorious Service to the Accounting Profession--San Antonio Chapter of the Texas Society of CPAs, 2002-2003

Outstanding Accounting Educator—Texas Society of Certified Public Accountants, 1996

UTSA College of Business Advisory Council Service Award, 1989-90, 1993-94 and 1997-98

Earned Certificate of Distinguished Performance for June, 1984 CMA Examination (Scored in the top 10 of the nation). Awarded at National Association of Accountants meeting, St. Louis, MO June, 1985.

## EXPERIENCE

- 1984 to Present Professor (initial appointment in 1984 as Assistant Professor)  
The University of Texas at San Antonio  
Department of Accounting  
San Antonio, TX 78249  
Accounting Internship Coordinator (2007 to 2019)  
Interim Chair of the Department of English, Classics and Philosophy  
(September 1, 2003-August 31, 2004)  
Interim Director of the Division of Management and Marketing  
(July 1, 2000-August 31, 2001)  
Interim Director of the Division of Accounting and Information Systems  
(September 1, 1999-June 30, 2000)  
Coordinator of Graduate Programs in Accounting and Taxation (1989-2000)  
Courses taught:  
Graduate: Advanced Auditing, Governmental and Not-for-Profit Accounting, Accounting Analysis for Decision Making, and Financial Accounting Concepts  
Undergraduate: Foundations of Accounting, Principles of Accounting, Intermediate Accounting, Cost/Managerial Accounting, Accounting Information Systems, Auditing, Financial Statement Analysis, and Governmental Accounting,
- 1984 to 1994 Seminar Manager  
Conviser Duffy CPA Review Course  
San Antonio, TX
- 1981 to 1984 Visiting Assistant Professor  
DePaul University  
School of Accountancy  
Chicago, IL 60603  
Courses taught: Auditing, Cost/Managerial Accounting (honors and regular), Intermediate Accounting, and Principles of Accounting
- 1980 to 1981 Graduate Instructor  
University of Mississippi  
School of Accountancy  
University, MS 38677  
Courses taught: Intermediate Accounting and Principles of Accounting
- 1978 to 1980 Instructor  
Eastern Illinois University  
Department of Accounting, Data Processing & Finance  
Charleston, IL 61920  
Courses taught: Cost/Managerial Accounting, Advanced Accounting, Intermediate Accounting, Governmental Accounting, Principles of Accounting and Principles of Managerial Accounting
- 1976 to 1978 Staff Auditor  
Price Waterhouse & Co.  
Cleveland, OH 44110
- 1973 to 1976 Assistant Professor  
Lakeland Community College  
Division of Business  
Mentor, OH 44110  
Courses taught: Cost/Managerial Accounting, Intermediate Accounting, Principles of Accounting, Statistics, Data Processing Mathematics, and Business Mathematics

## REFEREED PUBLICATIONS

- (with Linda Campbell and Kasey Martin) "Employee-paid Business Expenses: Is an Accountable Plan the Answer?" Forthcoming in *The CPA Journal*.
- (with Amanda Grossman, Murphy Smith, and Wayne Tervo) "Auditor Rotation and Perceived Attributes in Texas Independent School Districts." *Journal of Accounting and Finance* Volume 19 No. 9, 2019 pp. 64-83.
- (with James Groff and Wayne Tervo) "Why Don't Municipal Governments Produce Popular Annual Financial Reports? A Preliminary Study with Evidence from Texas" *International Journal on Governmental Financial Management* Volume XVII No. 2, 2017 pp. 65-84.
- (with Linda Campbell and Kasey Martin) "U.S. Tax Got and FASB's New Paradigm for Revenue Recognition?" *The Journal of Accountancy* June 2017 pp. 62-71.
- (with Karl Hackenbrack, Marcus Doxey, Stephen Fuller, Marshall Geiger, Willie Gist, Diane Janvrin, and Pamela Roush) "Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Release No. 2016-003, Proposed Auditing Standard – The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion and Related Amendments to PCAOB Standards." *Current Issues in Auditing* Volume 11 Issue 1 Spring 2017 pp. C18-C35.
- (with Jennifer Joe, Diane Janvrin, Dereck Barr-Pulliam, Stephani Mason, Zabi Rezaee, Kerri-Ann Sanderson and Yi-Jing Wu) "Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association is pleased to provide comments on PCAOB Staff Consultation Paper No. 2015-01, *The Auditors' Use of the Work of Specialists*." *Current Issues in Auditing* Volume 9 Issue 2 December 2015 pp. C18-C37.
- (with Gregory Gaynor, Diane Janvrin, Mikhail Pevzner, and Lourdes White) "Comments of the Standards Committee of the Auditing Section of the American Accounting Association on IESBA Consultation Paper Improving the Structure of the Code of Ethics for Professional Accountants." *Current Issues in Auditing* Volume 9 Issue 1 June 2015 pp. C12-C17.
- (with Urton Anderson, Diane Janvrin, and Willie Gist) "Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the IESBA ED Release (August 14, 2014), Proposed Changes to Certain Provisions of the Code Addressing the Long Association of Personnel with an Audit or Assurance Client." *Current Issues in Auditing* Volume 9 Issue 1 June 2015 pp. C18-C22.
- (with Linda Campbell) "IFRS and Global Initiative Adoptions by Small Companies: Limited Investor Guidance?—Evidence from The Adoption Of Fin 48 In The U.S." *International Journal of Accounting, Auditing and Performance Evaluation* Volume 11 Issue 2 2015 pp. 107-129.
- (with Dennis Lopez) "Auditor Workload Compression and Busy Season Portfolio Changes – U.S. Evidence" *International Journal of Accounting, Auditing and Performance Evaluation* Volume 10 Issue 1 2014 pp. 91-108.
- (with Murphy Smith and Wayne Tervo) "Dysfunctional Auditor Behavior: The Effects of Tone at the Top and Supervisor's Relationships." *Research on Professional Responsibility and Ethics in Accounting* Volume 17 2013 pp. 47-77. (Selected as an Outstanding Author Contribution in the 2014 Emerald Literati Network Awards for Excellence)
- (with Linda Campbell) "An Examination of the Trends in Reporting Non-GAAP Financial Measures in a Post-Regulation G Environment." *Research in Accounting Regulation* Vol. 21 Issue 2 2009 pp. 100-106.

## REFEREED PUBLICATIONS

(continued)

- (with Brian Daugherty) "Auditing the Auditors: A Case on PCAOB Inspection Reports of Registered Public Accounting Firms." *Current Issues in Auditing* 2009 Vol. 3, Issue 1 pp. B1-B18.
- "Why Pat Can't Audit." *The CPA Journal* November 2008 pp. 10-11 (reprinted in *Today's CPA* January/February 2009 pp. 24-26).
- (with James Groff) "The Balance Scorecard and Capital Budgeting." *Oil, Gas & Energy Quarterly* March 2007 pp. 633-647.
- (with Robin Radtke) "CPAs in Public Practice: Which Code of Conduct Do They Use When Faced With an Ethical Dilemma?" *Research on Professional Responsibility and Ethics in Accounting* Volume 10 2005 pp. 95-122.
- (with Robin Radtke) "Ethical Decisions In The Workplace: Are They Governed By Personal Ethics Or Company Codes Of Ethics?" *Ethics and Critical Thinking* Vol. 2004, Issue 4 pp.15-49.
- (with Juan Alejandro and William Thomas) "The Audit Expectation GAP of the 21<sup>st</sup> Century" *Today's CPA* June/July 2004 pp. 32-35. (Reprinted in *KYCPA.ORG The Magazine* October/November 2004 pp.10-13.)
- (with James Groff) "Municipal Financial Reporting on the World Wide Web: A Survey of Financial Data Displayed on the Official Websites of the 100 Largest U.S. Municipalities." *Journal of Government Financial Management* Summer 2004 pp.20-30.
- (with Russell Briner) "Disclosing Cash Balance Formulas" *The CPA Journal*. August 2003 pp. 32-37.
- (with John McEnroe) "An Analysis of the Accounting Profession's Oligarchy: The Auditing Standards Board." *Research in Accounting Regulation* Vol. 16 2003 pp. 29-44.
- (with Juan Alejandro) "Hot on the Paper Trail: SAS No. 96 Timely Changes for Audit Documentation" *Today's CPA* July/August 2002 pp. 32-36.
- (with Scott Jackson) "Auditors and Earnings Management" *The CPA Journal* July 2001 pp.39-44.
- (with Cheryl Fulkerson and Cynthia Frownfelter-Lohrke) "Preparing Financial Graphics" *The CPA Journal* June 1999 pp.28-33.
- (with Timothy Louwers and Robin Radtke) "Please Pass the Salt: A Look at Creative Reporting in Annual Reports" *Today's CPA* May/June 1999 pp.20-23.
- (with Howard Kanter) "Audit Risk Assessment: A Renaissance Approach." *IS Audit and Control Journal* January 1997 pp.36-39
- (with Howard Kanter) "A New Approach to Audit Risk Assessment." *The Government Accountants Journal* Summer 1995 pp. 49-55.
- (with James Groff) "Seven Elements for Successful Accountants in the Future." *Today's CPA* March/April 1994 pp. 38-41.
- (with James Groff) "Legal Liability and the Local Practitioner." *Today's CPA* November/December 1992 p. 20. (Practice Management Column)

## REFEREED PUBLICATIONS

(continued)

(with James Gaertner and Paul Hemmeter) "A Study of Male and Female Employee Turnover in Public Accounting Firms." *Journal of Applied Business Research* Summer 1989 pp. 10-15.

(with Daphne Sipes) "Creating Implied Warranties for Attorneys and Accountants in Texas. Subtitle: 'Texas Delivers a New Melody in Act III'." *The Thurgood Marshall Law Review* Fall 1987-Spring 1988 pp. 1-27.

(with Howard Kanter) "An Auditing Curriculum for the Future." *Issues in Accounting Education* Fall 1987 pp. 251-263.

(with James Gaertner and Paul Hemmeter) "Turnover in Public Accounting Firms: A New Perspective." *The CPA Journal* August 1987 pp. 30-37.

(with Russell F. Briner and John E. McEnroe) "The Impact of FASB Statement No. 34's Disclosures on Stock Prices." *Journal of Applied Business Research* Winter 1986-1987 pp. 1-7.

(with Robert V. Egenolf) "Going, Going, Gone...Shortage of Accounting Professors." *CPA* 86 April/May 1986 pp. 36-39.

## PAPERS UNDER REVIEW

(with Brian Daugherty, Denise Dickins, and Wayne Tervo) "Critical Audit Matters—Early Perceptions" Under review at *Accounting Horizons*.

## PAPERS IN PROGRESS

(with Matthew Behrend) "The Effect of Compensation on Audit Committee Independence and Decision Making After the 2007 Deloitte Censure." Being revised for resubmission.

(with Robin Radtke and Lydia Lancaster Folger Schleifer) "University Honor Codes and Codes of Conduct" Writing up the results phase.

(with Wayne Tervo) "The Use and Values of Cumulative Examinations in Undergraduate Accounting Courses" Instrument development phase.

(with Linda Campbell and Kasey Martin) "Bringing Practice into the Accounting Classroom" Instrument development phase.

## NONREFEREED PUBLICATION

"Comment on the 'The Aker Computer Company'" *Quality of Earnings Case Study Collection* edited by AICPA, Inc. AICPA, New York (2001) pp.132-133. Online at <http://www.cpa2biz.com/ResourceCenters/Business+Reporting%2c+Audit+and+Attest/Quality+of+Earnings/Quality+of+Earnings+Case+Study+Collection.htm>

## PRESENTATIONS AT REGIONAL AND NATIONAL MEETINGS

- (with Wayne Tervo) "Why Don't Municipal Governments Produce Popular Annual Financial Reports? A Preliminary Study with Evidence from Texas." Presented at the American Accounting Association's Annual Meeting, August 8-10, 2016 New York, NY  
(Research Interaction Forum Session)
- (with Linda Campbell) "Large Issues for Small Companies: FIN 48 Related Topic 11.M Disclosures by Micro Caps." Presented at the American Accounting Association's Annual Meeting, August 6-10, 2011 Denver, CO
- (with Wayne Tervo) "The Influence of Management Tone at the Top and Working Relationship on the Acceptance of Dysfunctional Auditor Behavior." Presented at the Southeast Regional of the American Accounting Association Meeting, April 8-10, 2010 Mobile, AL
- (with James Groff) "An Examination of Popular Annual Financial Reports." Presented at the American Accounting Association's Annual Meeting, August 2-5, 2009 New York, NY
- (with Brain Daugherty) "Auditing the Auditors: A Case on PCAOB Inspection Reports of Registered Public Accounting Firms." Presented at the American Accounting Association's Annual Meeting, August 5-8, 2007 Chicago, IL
- (with Linda Campbell) "Post-Regulation G: Non-GAAP Reporting" Presented at the American Accounting Association's Annual Meeting, August 5-8, 2007 Chicago, IL
- (with Wayne Tervo) "The Influence of Management Tone at the Top And the Working Relationship with the Audit Senior on the Acceptance of Dysfunctional Auditor Behavior" Presented at the ABO Research, October 6-7, 2006. Portland, OR
- (with James Groff) "The Balanced Scorecard and Capital Budgeting" Presented at the American Accounting Association's Annual Meeting, August 6-9, 2006. Washington, D.C.
- (with Wayne Tervo) "The Influence of Management Tone at the Top And the Working Relationship with the Audit Senior on the Acceptance of Dysfunctional Auditor Behavior" Presented at the 11<sup>th</sup> Annual Ethics Symposium, August 5-6, 2006. Washington, D.C.
- (with Robin Radtke) "CPAs In Public Practice: What Code Do They Use When Faced With An Ethical Dilemma?" Presented at the American Accounting Association's Annual Meeting, August 3-6, 2003. Honolulu, HI
- (with James Groff) "Municipal Financial Reporting on the World Wide Web: A Survey of Financial Data Displayed on the Official Websites of the 100 Largest U.S. Municipalities" Presented as a Research Forum at the American Accounting Association's Annual Meeting, August 3-6, 2003. Honolulu, HI
- (with Robin Radtke) "The Impact of Codes of Ethics on Business Students," Presented as a forum paper at the Seventh Annual Symposium on Ethics Research in Accounting. August 13-14, 2002. San Antonio, TX
- (with James Groff) "A Survey of Financial Data Displayed on the Official Web Sites of the 50 Largest U.S. Municipalities." Presented at the American Accounting Association's Southwestern Regional Meeting, March 6-8, 2002. St. Louis, MO
- (with James Groff) "The Role of Meeting Presentations in Faculty Promotion, Tenure and Compensation Decisions" Presented at the American Accounting Association's Annual Meeting, August 12-15, 2001. Atlanta, GA

## PRESENTATIONS AT REGIONAL AND NATIONAL MEETINGS

(continued)

- (with Kenneth Danko) "Job Satisfaction of Professors of Accounting" Presented at the American Accounting Association's Western Regional Meeting, May 1-3, 2001. San Jose, CA
- (with James Groff) "Perspectives of Presentations at Regional, National, and International Meetings" Presented at the American Accounting Association's Southwestern Regional Meeting, March 4-6, 1998. Dallas, TX
- (with Chak-Tong Chan and Sandy Welch) "Variable Sampling Under a Small Audit: A Case Study." Presented at the American Accounting Association's Southwestern Regional Meeting, March 7-10, 1996. San Antonio, TX
- (with Kenneth Danko) "Research Perspectives of Recent Accounting Doctorates." Presented at the American Accounting Association's Southwestern Regional Meeting, February 28-March 3, 1990. Dallas, TX
- (with Paul Hemmeter) "A Study of the Gender Effect in Public Accounting Turnover." Presented at the Decision Sciences Institute's Annual Meeting. November 20-22, 1989. New Orleans, LA
- (with James Gaertner and Paul Hemmeter) "Public Accounting Turnover in Texas." Presented at the American Accounting Association's Southwestern Regional Meeting, March 2-5, 1988. San Antonio, TX
- "Corporate Controllers' Attitudes Toward the CMA," Presented at the American Accounting Association Annual Meeting, August 21-24, 1983. New Orleans, LA
- (with Russell F. Briner) "Improving Consolidated Stockholder Equity Disclosure," Presented at the Southeastern American Accounting Association Regional Meeting, April 29-30, 1983. Virginia Beach, VA

## PUBLISHED REFEREED CONFERENCE PROCEEDINGS AND ABSTRACTS

- (with Brain Daugherty) "Auditing the Auditors: A Case on PCAOB Inspection Reports of Registered Public Accounting Firms." *Proceeding of the American Accounting Association's Annual Meeting*, (2007) p. 216.
- (with Linda Campbell) "Post-Regulation G: Non-GAAP Reporting" *Proceeding of the American Accounting Association's Annual Meeting*, (2007) p. 248.
- (with James Groff) "The Balanced Scorecard and Capital Budgeting" *Proceeding of the American Accounting Association's Annual Meeting*, (2006) p. 194.
- (with Robin Radtke) "CPAs In Public Practice: What Code Do They Use When Faced With An Ethical Dilemma?" *Program and Proceeding of the American Accounting Association's Annual Meeting* (2003) p. 127.
- (with James Groff) "A Survey of Financial Data Displayed on the Official Web Sites of the 50 Largest U.S. Municipalities." *Collected Abstracts of the American Accounting Association's Southwestern Regional Meeting* (2002) p. 19.
- (with James Groff) "The Role of Meeting Presentations in Faculty Promotion, Tenure and Compensation Decisions" *Collected Abstracts of the American Accounting Association's Annual Meeting* (2001) p. 116.

## **PUBLISHED REFEREED CONFERENCE PROCEEDINGS AND ABSTRACTS**

(continued)

- (with Kenneth Danko) "An Empirical Investigation of Job Satisfaction Among Professors of Accounting" *Proceedings of the American Accounting Association Western Regional Annual Meeting* (2001) p. 1.
- (with James Groff) "The Role of Meeting Presentations in Faculty Promotion, Tenure and Compensation Decisions" *Collected Papers and Abstracts of the American Accounting Association's Southwestern Regional Meeting* (2000) p. 3.
- (with James Groff) "Perspectives Concerning Accounting Presentations at Regional, National, and International Meetings and Conferences" *Collected Papers and Abstracts of the American Accounting Association's Southwestern Regional Meeting* (1998) p. 77.
- (with Chak-Tong Chan and Sandy Welch) "Variable Sampling Under a Small Audit: A Case Study" *Collected Papers and Abstracts of the American Accounting Association's Southwestern Regional Meeting* (1996) p. 1.
- (with Kenneth Danko) "Research Perspectives of Recent Accounting Doctorates." *Collected Papers and Abstracts of the American Accounting Association's Southwestern Regional Meeting* (1990) pp. 19-26.
- (with Paul Hemmeter) "A Study of the Gender Effect in Public Accounting Turnover." *Proceedings 1989 Annual Meeting Decision Sciences Institute* (1989) pp. 81-83.
- (with James Gaertner and Paul Hemmeter) "Public Accounting Turnover in Texas." *Collected Papers and Abstracts of the American Accounting Association's Southwestern Regional Meeting* (1988) pp. 317-323.
- "Corporate Controllers' Attitudes Toward the CMA." *Collected Abstracts of the American Accounting Association's Annual Meeting* (1983) p. 80.
- (with Russell F. Briner) "Improving Consolidated Stockholder Equity Disclosure." *Proceedings of the 1983 Southeastern American Accounting Association Regional Meeting* pp. 113-117.

## **GRANTS**

Summer Research Grant, College of Business, University of Texas at San Antonio, Summers of 1996 (\$5,000), 1999 (\$5,000), 2002 (\$4,500), 2003 (\$7,000), 2004 (\$7,000) and 2005 (\$5,000).

Professional Development Grant, \$750 to attend the American Accounting Association Meeting in New York City, NY, August 10-13, 1994, University of Texas at San Antonio, Summer 1994.

Professional Development Grant, \$900 to attend the Price Waterhouse/Audit Section of the American Accounting Association Conference on Audit Education in Oxnard, CA, February 17-19, 1994, College of Business, University of Texas at San Antonio, February 1994.



## MASTER THESIS COMMITTEES/CHAired

- “Selected Issues Concerning the American Institute of Certified Public Accountants’ Code of Ethics: Opinions of Certified Public Accountants and Business Executives.” Linda Marie Roche, Master of Professional Accounting, 1988. (Chair)
- “The Effects and Limitations of Financial Accounting Standards Board Statement No. 93, Recognition of Depreciation by Not-for-Profit Organizations.” L. Kevin McNelis, Master of Professional Accounting, 1988.
- “A Study of Opinions in Texas Universities Concerning the Proposed 150-Hour Accounting Education Requirement for CPA Certification.” Sandra Thomas Welch, Master of Professional Accounting, 1988.

## DOCTORAL DISSERTATION COMMITTEES/CHAired

- “The Influence of Firm Management’s Tone at the Top on Auditor Behavior.” Wayne A. Tervo, Ph.D. in Business Administration with an emphasis in Accounting, 2006. (Chair)
- “An Experimental Analysis of Potential Unintended Consequences of Sarbanes-Oxley on Auditors’ Professional Judgments and the Expectation Gap.” Brian E. Daugherty, Ph.D. in Business Administration with an emphasis in Accounting, 2006.
- “Enculturation and Risk Perception Change by Accountants.” Katherine Jami-Lenee Lopez, Ph.D. in Business Administration with an emphasis in Accounting, 2007.
- “Uncertain Tax Positions: Challenges Faced by Micro Cap Companies.” Linda W. Campbell, Ph.D. in Business Administration with an emphasis in Accounting, 2010.
- “Two Essays on Audit Firm Differentiation.” Wael Aguir, Ph.D. in Business Administration with an emphasis in Accounting, 2011.
- “Economic Incentives, Debt Utilization And Charitable Contributions In The Hospice Care Setting.” Kelly Noe, Ph.D. in Business Administration with an emphasis in Accounting, 2011.
- “Disclosure Management Through Off-Balance Sheet Activities, Its Association with Performance and Contributions in the Nonprofit Hospital Setting.” Benedikt Quosigk, Ph.D. in Business Administration with an emphasis in Accounting, 2013.
- “Compensating Controls and Agency Conflicts in the Absence of Owners: The Case of Nonprofit Charter Schools.” Jean Bradley, Ph.D. in Business Administration with an emphasis in Accounting, 2017.

## OTHER SCHOLARLY ACTIVITIES

Ad hoc Reviewer for *Research in Accounting Regulation*, 2003-2019; *Current Issues in Auditing*, 2011-2019; *International Journal of Accounting, Auditing and Performance Evaluation*, 2013-Present; and *Advances in Accounting*, 2011-2017.

Reviewer for the *Journal of Applied Business Research*, 1989-Present; *Journal of Business Strategies*, 1988-Present; and *Today’s CPA*, 1996-Present.

Reviewer and Discussant of several academic regional and national meetings.

## UNIVERSITY SERVICE

### University Committees:

Faculty Grievance Committee, 1995-1999, 2004-2008 (Chairman, 2006-2007), 2013-2015  
Learning Management System (LMS) Advisory Group, 2011-2012  
Teaching and Learning Center Technology Advisory Committee, 2005-2008  
University Assessment Committee, 2002-2005  
Administration Planning Committee's Graduation Task Force, 2002- 2003  
Committee on Scholarships, 2001-2003, 1989-1991(Chairman, 1989-1990)  
Grievance Panel Representative, 2000-2003  
Faculty Development Leaves Awards Committee, 2001-2003  
Search Committee, Dean of the College of Business, 1999-2000  
Planned Giving Council, 1999-2001  
Library Committee, 1998-1999 (Chairman, 1998-1999)  
Search Committee, Director of the Center for Academic Technology, 1997  
Search Committee, Dean of Graduate Studies, 1997  
Committee on Committees, 1996-1999 (Chairman, 1998-1999)  
Graduate Education Council, 1988-1994, 1996-1998  
    Agenda and Administration Committee, 1996-1997  
    Graduate Programs and Courses Committee, 1992-1994, 1996-1998  
        (Chairman, 1993-1994, 1996-1997)  
    Graduate Program Evaluation Committee, 1988-1990 (Chairman, 1989-1990)  
    Graduate Membership Committee, 1990-1992  
McKinsey & Co. Business Analyst Screening Committee (ad hoc) 1992  
Committee on Graduation, 1987-89 (Assistant Marshal 1988, 1989, and 1992)  
Southern Regional Reaccreditation Self-Study Subcommittee on Student Developmental Services,  
    1988-1990

### College of Business Committees:

Scholarship Committee, 2012-Present  
Beta Gamma Sigma, Secretary-Treasurer (Faculty Advisor), 1991-2017  
College Faculty Review Advisory Committee, 1996-1999, 2014-2015  
Committee on EMBA and Professional Education (ad hoc), 2013-2014  
Faculty Forum/Graduate Faculty Forum Executive Committee, 2005-2007 (Chair, 2006-2007),  
    2011-2013 (Chair, 2011-2013)  
Department of Management Periodic Performance Evaluation Committee, 2012-2013  
Faculty Development Leave Committee, 2005-2006  
MBA Committee, 2002-2003 (Chair, 2002-2003)  
Teaching Effectiveness Committee, 2002-2003  
Undergraduate Programs Committee, 2001-2002 (Chair, 2001-2002)  
AACSB Reaccreditation Committee, 1995-1997  
Curriculum and Academic Policy Committee, 1994-1998  
Professional Development Seminars and Research Committee, 1992-1993  
Long-Range Planning Committee, 1987-1988  
Faculty Forum Committee (ad hoc), 1985-1993  
Graduate Studies Committee—College of Business  
    Chairman, 1995-1996  
    Secretary, 1987-88 and 1991-1992  
    Curriculum and Program Review, 1984-1986

## UNIVERSITY SERVICE

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### Department of Accounting Committees:

Masters Programs Committee, 2002-Present (Chair, 2008-2015)  
Promotion and Tenure Committee, 1988-Present (Chair, 2001-2003, 2011-2014)  
Faculty Recruitment Committee, 2007-2008, 2013-2014 (Chair, 2007-2008, 2013-2014)  
Super NTT Search Committee, 2005-2006  
Undergraduate Programs Committee, 2001-2003 (Chair, 2002-2003)  
Coordinator of Graduate Programs in Accounting and Taxation, 1989-2000  
Graduate Studies Committee—MSA and MT:  
    Chairman, 1986-2000  
    Admissions Committee, 1985-2000 (Chairman, 1990-2000)  
    Curriculum and Program Review, 1986-2000 (Chairman, 1992-2000)  
Comprehensive Curriculum Committee (ad hoc), 1997-1998  
Division Faculty Advisory Committee, 1996-1998 (Chairman, 1996-1998)  
Division Director Search Committee, 1988  
Scholarship Committee, 1985-1991 (Chairman, 1988-1991), 2011-Present  
Discretionary Funds Committee (Ad Hoc), 1986-1987  
Travel Committee (Ad Hoc), 1985-1986  
Faculty Retreat Committee, 1986  
Strategic Planning Committee, 1985  
Curriculum Review Committee, 1984-1985  
Faculty Advisor to the Accounting Club at UTSA, 1985-1989

## PROFESSIONAL MEMBERSHIPS AND SERVICE

### American Institute of Certified Public Accountants

Foundation Board of Trustees, 2011-2018 (Treasurer, 2014-2018)  
    Task Force on PhD Initiatives, 2012-2018  
    Task Force on Strategy and Fundraising, 2012-2018  
    Task Force on AAA Relationship, 2013-2018 (Chairman, 2013-2018)  
Pre-certification Education Executive Committee, 2013-2016  
    Task Force on Distinguished Achievement in Accounting Education Award, 2013-2016  
    (Chairman, 2014-2016)  
    Task Force on Faculty, Student, and Practice Engagement Initiative, 2013-2016  
    Task Force on Minority Doctoral Scholarships, 2014-2016 (Chairman, 2014-2016)  
Judge (Semi-finals), AICPA Accounting Competition, 2014  
Council, 2005-2008, 2009-2012  
Auditing and Attestation Subcommittee (CPA Examination), 2005-2012 (Chairman 2008-2011)  
Content Committee (CPA Examination), 2007-2012  
Professional Ethics Executive Committee, 1995-1998  
    Task Force on Conceptual Framework on Independence, 1996-1997  
    Task Force on Contingent Fees and Commissions, 1996-1998  
Technical Standards Subcommittee (Ethics), 1992-1999, 2006-2010  
    Task Force on Review of Ethical Rulings and Interpretations (Chairman, 1992-1995)

## PROFESSIONAL MEMBERSHIPS AND SERVICE

(continued)

### Texas Society of Certified Public Accountants:

Board of Directors, 1997-2015, 2017-Present  
Professional Standards Committee, 2017-Present  
Editorial Board, 1996-2002 (Chairman, 1998-2000), 2004-2006, 2010-Present  
Professional Ethics Committee, 2008-2010, 2019-Present  
Diversity and Inclusion Committee, 2012-2018  
External Relations/Image Issues, 2012-2016  
Task Force for the 100<sup>th</sup> Anniversary Celebration, 2013-2016  
History Committee, 2013-2018  
Task Force on Professional Ethics, 2010-2011  
Secretary, 2009-2010  
Treasurer, 2003-2004 Treasurer-elect, 2002-2003  
Executive Board, 2002-2004, 2009-2010  
Site Selection Task Force, 2009-2010 (Chairman, 2009-2010)  
Task Force to Review NASBA Curriculum Proposal, 2005  
Accounting Education Coordinating Committee, Chairman, 2004-2007  
    Coordinating Officer 2002-2003  
Nominations Committee, 1998-1999, 2004-2005 (Vice-Chairman, 2004-2005),  
    2006-2007 (Vice-Chairman, 2006-2007)  
Finance Committee, 2001-2004  
Compensation Committee, 2001-2004  
CPE Advisory Board, 2002-2004 Coordinating Office 2009-2010  
Strategic Planning Committee, 2002-2003  
Audit Committee, 2002-2003  
Relations with Educational Institutions Committee (Formerly Relations with Schools  
    Committee), 1989-93 (Chairman, 1991-1993) (Vice-Chairman, 1989-1991) 1998-2002  
Special Committee on the New Texas Public Accountancy Act, 1999-2000  
Membership Council Steering Committee, 1998-2000  
Education Council Steering Committee, 1991-1997  
Member Services Council Steering Committee, 1995-1997  
Committee Appointments Advisory Committee, 1994-1998  
Accounting Education Change Implementation Committee (Chairman, 1994-1996)  
Communications Council Steering Committee, 1992-1995  
Task Force on Members' Needs, 1993-1995  
Accounting and Auditing Curriculum Committee, 1986-1992 (Chairman, 1990-1992)  
Exam and Entrance Requirements Committee, 1989-1990  
CPE Mini Course Task Force, 1988-1989  
    Education Future Issues (Chairman, 1993-1994)

### Insurance Trust

Board of Trustees, 2002-2004

### Educational Foundation—Board of Trustees, 2000-2009, 2018-Present

President, 2005-2009  
Vice-President, 2003-2005  
Faculty Development Committee, 2002-2003 (Chairman, 2002-2003)  
Kenneth W. Hurst Fellows Award Committee, 2001-2006  
Scholarship Committee, 2001-2002  
Committee on Recognition of Donors, 2000-2006  
Nominations Committee, 2001-2003

## PROFESSIONAL MEMBERSHIPS AND SERVICE

(continued)

### San Antonio Chapter of Texas Society of Certified Public Accountants:

Financial Literacy Committee, 2004-Present  
Junior Duel Committee (High School Literacy), 2010-Present  
Executive Director Search Committee, 2006-2007  
President, 1997-1998 President-elect, 1996-1997  
Treasurer, 1995-1996 Treasurer-elect, 1994-1995  
Vice-President, 1992-1994  
Member of Board of Directors, 1991-1992, ex-officio 2015-Present  
Nominations and Awards Committee, 1998-1999 (Chairman, 1998-1999), 2001-2002, 2013-2014  
Relations with Educational Institutions, 1998-1999 (Chairman, 1998-1999)  
Finance Committee, 1994-1998 (Chairman, 1996-1998)  
Long Range Planning/Future Issues, 1992-1997  
Chapter Resource Center, (Chairman, 1992-1993)  
Cooperation with Universities and Colleges, 1989-1991 (Chairman, 1989-1991)  
Accounting and Auditing Procedures, 1985-1988  
Professional Ethics, 1986-1988, 2001-2003  
Publications 1986-1989, (Chairman, 1988-1989)

### American Accounting Association

Notable Contributions to Accounting Literature Award Selection Committee, 2014-2016, 2017-2018,  
and 2019-2020  
Professionalism and Ethics Committee, 2000-2001

#### Auditing Section:

Auditing Standards Committee, 2014-2016  
Research Committee, 2009-2012

#### Southwestern Region:

Chair, 2001-2002  
Vice-Chair, 2000-2001

### Federated Schools of Accountancy

Awards Committee, 2002-2005  
Graduate Program Directors Committee, 2000-2001  
Program Committee, 1999-2000

### Illinois CPA Society

Relations with Accounting Educators, 1981-1984 (Chairman, 1983-1984)

### Ohio Society of Certified Public Accountants

### Institute of Certified Management Accountants

### Texas State Board of Public Accountancy

Task Force for the Computerization of Board Rules Examination, 2012-2013

## **CIVIC ACTIVITIES**

Alamo Public Telecommunications Council, Board of Directors, 2013-2019

Treasurer, 2017-2019

Finance and Audit Committee, 2015-2019

Annual Campaign Task Force, 2016-2017

San Antonio Lighthouse for the Blind and Visually Impaired

Audit Committee, 2018-Present

KLRN Auction Volunteer, 2013-Present

Institute of Texas Cultures Folklife Volunteer, 1987-1990 and 1992

United Way CPA Allocation Panel Member, 1990-1992

San Antonio Museum Association Volunteer, 1989-1990

Member Future San Antonio, 1985-1989

Volunteer Consultant to the Board of Directors of Health, Inc. (not-for-profit organization providing day care to senior citizens) 1986-1988