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**Oxford, Mississippi 38655**  
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**PERSONAL:**

Date of Birth: June 27, 1945  
Marital Status: Married, one son and one daughter  
Height and Weight: 6 feet, 3 inches; 200 pounds

**EDUCATION:**

Ph.D., University of Cincinnati, 1975 (Major: Accounting;  
Minors: Finance, Marketing, and Quantitative  
Methods).  
M.A., Ball State University, 1968 (Major: Accounting).  
B.S., Ball State University, 1967 (Major: Business  
Education; Minor: Economics).

**PROFESSIONAL CERTIFICATES:**

CPA, 1969 (Indiana, North Carolina, and Mississippi).  
CMA, 1975 (One of the ten highest scores in the nation).  
CIA, 1985.  
CGFM, 1994 (Grandfathered)  
CFM, 1996 (Certificate #2)  
CFE, 1997  
CGMA, 2011 (Grandfathered)

**HONORS AND AWARDS:**

Appalachian State University Outstanding Teacher of the Year  
Award, 1976.  
University of Mississippi Burlington Northern Faculty  
Achievement Award (Outstanding Faculty Member of Year,  
Campus-wide), 1987.  
Mississippi Society of CPAs Outstanding Educator Award, 1998.  
Institute of Internal Auditors' Leon Radde Award as the  
Outstanding Auditing Educator Worldwide, 1990.  
University of Mississippi Accountancy Outstanding Researcher  
of the Year Award, 1980, 1983, 1987, 1991, 1995, 2000,  
2004, and 2008.  
Outstanding Young Men of America, 1980.

Institute of Internal Auditors Outstanding Contributor Award, 1984 (for an article published in 1983).  
Numerous honorary organizations including Phi Kappa Phi, Beta Alpha Psi, Pi Omega Pi, Kappa Delta Pi, Tau Alpha Chi.  
Listed in International Authors and Writers Who's Who  
Academy of Accounting Historians First Annual Thomas J. Burns Biographical Research in Accounting Award, 2005.  
Institute of Management Accountants Certificate of Merit Award, 1993, 1994, 1995, 1996, 2005.  
New York Society of CPAs, Max Block Outstanding Article Award, 2007 (for a 2006 publication).  
University of Mississippi Distinguished Research and Creative Achievement Award, 2011 (Campus-wide lifetime achievement award).  
American Institute of CPAs Distinguished Achievement in Accounting Education Award, 2011 (Lifetime Achievement Award).  
American Accounting Association Southeast Region, Outstanding Accounting Educator in the Southeast Region, 2011 (First Recipient of the Award).  
American Accounting Association Teaching, Learning & Curriculum Section, Hall of Honors Award, 2012 (Lifetime Achievement Service Award).  
Who's Who in American Education, 1995-.  
Who's Who in Finance and Industry, 1995-.  
Who's Who in America, 2000-

**EXPERIENCE:**

Arthur Andersen & Co. Alumni Lecturer (since 1988),  
Professor of Accountancy (since 1979), and Associate Dean (since 1993), University of Mississippi, 1977-Present. (Assigned one-half time to the Bureau of Business Research from 1978-1982).  
Faculty Resident (Audit Staff), Arthur Andersen & Co., New Orleans, LA, Summer, 1978.  
Associate Professor of Accountancy, Appalachian State University, Boone, North Carolina, 1973-1977 (Acting Chairman, Summer, 1976).  
Instructor of Accounting, University of Cincinnati, 1971-1973  
Assistant Professor of Accounting, Ball State University, 1968-1971.  
Staff Accountant, Anaconda Corporation, Marion, Indiana, 1968.  
Staff Accountant, Perry Mansfield, CPA, Muncie, Indiana, 1967-1968.

**PROFESSIONAL MEMBERSHIPS AND OFFICES:**

Academy of Accounting Historians  
Membership Director, 1978-1980  
Editor, 1979-1994  
Board of Trustees, 1983-1985, 1989-2013  
International Vice President, 1984-1986  
President Elect, 1987  
President, 1988  
Strategic Planning Committee, 1993-98  
Director, EDP Auditing Archival Center, 1992-Present  
Chairman of Trustees, 1998-2001  
Thomas J. Burns Award Selection Committee, 2007-2012

Academy of Business Education  
Editorial Review Board, 1999-2010

American Accounting Association (Life Member)  
Vice President-Finance, 2011-2014  
Management Committee, 2012-2014  
Audit Committee, 2011-2014  
Finance Committee, 2011-2014 (Chairman, 2012-2014)  
Archives Committee, 1981-1982  
Outstanding Manuscript Committee, 1982-1983, 1985-1986,  
1991-1993  
Membership Committee, 1979-1980, 1986-1987  
Annual Meeting Program Committee, 1988-89, 2006-09  
Program Committee Co-Chairman, 2007-08  
History Committee, 1989-1991, 2011-2013  
International Lecturer Committee, 1999-2001  
Andersen Library and Historical Materials Task Force,  
2006-10 (Chairman, 2009-10)  
Accounting Programs Leadership Group  
Accounting, Behavior and Organizations Section  
Artificial Intelligence/Expert Systems Section  
Auditing Section  
Financial Reporting Section  
Annual Meeting Program Committee, 1998-99  
Governmental and Non-Profit Accounting Section  
Information Systems/MAS Section  
International Accounting Section  
Publications Committee, 1992-93, 1994-97  
Outstanding Educator Committee, 1998-2000  
Management Accounting Section  
Annual Meeting Program Committee, 1994-95  
Public Interest Section  
Annual Meeting Program Committee, 2001-02  
Teaching, Learning and Curriculum Section

Editor, 2006-08  
Program Committee Liaison, 2006-08  
President-Elect, 2007-08  
President, 2008-10  
Past President and Delegate to Council, 2011-12

American Institute of Certified Public Accountants  
Similar Costs Task Force of AcSEC, 1988-93  
Personal Financial Planning Task Force, 1991-93  
CPA Exam Centennial Task Force, 1995-96  
CPA Exam Item Review Task Force, 2002  
AICPA Foundation Board of Trustees, 2002-05  
AICPA Council, 2005-2008  
AICPA Library Liaison Committee, 2001-12  
AICPA 125<sup>th</sup> Anniversary Advisory Committee, 2010-12  
Recipient of AICPA's Highest Award for Educators, 2011

American Taxation Association  
Outstanding Publication Committee, 1982-83  
Outstanding Dissertation Committee, 1992-93  
Annual Program Committee, 1993-94  
Membership Committee, 1994-95  
Teaching Resources Committee, 1995-96

Association of Government Accountants  
Government Accountants Journal Review Board, 1996-2012

Beta Alpha Psi  
Faculty Vice President, 1979-1980

Healthcare Internal Audit Group

Institute of Internal Auditors  
History Committee, 1984-Present  
Library Committee, Memphis Chapter, 1995-2004

Institute of Management Accountants (Formerly NAA)  
Chapter Director, 1969-1979, 1984-1996  
Chapter President, 1980-1981  
National Publications Committee, 1981-1983  
National Director, 1984-1986  
Lybrand Award Selection Committee, 1984  
Committee on Academic Relations, 1987-1990  
National Marketing Committee, 1990-1993  
Dissertation Fellowship Award Committee, 1992  
Management Accounting Committee, 1996-2000  
Education Committee, 2001-2002  
Professional Development Committee, 2002-2005

Foundation for Accounting Research Trustee, 2005-2006

Mississippi Society of Certified Public Accountants  
Education and Awards Committee, 1979-1981, 1993-1996  
Public Relations Committee, 1982-1984  
Services to Members Committee, 1996-99  
Outstanding Educator, 1998  
MSCPA Order, 2007

Mississippi Historical Society (Life Member)  
Awards Committee, 2012-2013

Indiana Historical Society (Life Member)

Newcomen Society of the United States

Stuart Cameron McLeod Society

#### **NOTEWORTHY PROGRAM APPEARANCES IN RECENT YEARS:**

Over 200 presentations have been made at AAA regional and national meetings and many are listed under publications. Speeches have also been made before groups of bankers, hospital administrators and accountants. The accountants have included CPAs, public accountants, governmental accountants, several Institute of Management Accountants' chapters, and several chapters of the Institute of Internal Auditors. Presentations were also made at the 1980 International Congress of Accounting Historians in London, at the 1984 Congress in Pisa, at the 1988 Congress in Sydney, at the 1996 Congress in Hamilton, at the 2000 Congress in Madrid, at the 2002 Congress in Melbourne, the 2004 Congress in Oxford, the 2006 Congress in Nantes, and at various Small Business Institute meetings. I spoke at the 1992 International Congress on Accounting Education in Washington. I am the most prolific presenter in the 62-year history of the Southeast Regional Meeting of the American Accounting Association, and have presented papers at those meetings continuously since 1979.

#### **PUBLICATIONS - BOOKS:**

Operations Auditing in Hospitals (Lexington, Massachusetts: Lexington Books, D. C. Heath and Company, 1976). Reviewed in Journal of Accountancy, July, 1976; and The Accounting Review, April, 1977.

Accounting for Advertising Assets (University, Mississippi: Bureau of Business Research, 1979). Reviewed in The Accounting Review, January, 1980. Served as the basis for an SOP (SOP 93-7) issued by the AICPA in early 1994.

Accounting Principles for Midmanagement (Albany, New York: Delmar Publishers, Inc., 1980). Reviewed in The Accounting Review, October, 1980.

Instructor's Guide to Accompany Accounting Principles for the Mid-Manager (Albany, New York: Delmar Publishers, Inc., 1980).

Tax Tactics for Small Business (University, Mississippi: Bureau of Business Research, 1980).

Accounting for the Middle Manager (New York: Van Nostrand Reinhold, 1980).

Independent Auditor's Guide to Operational Auditing (New York: John Wiley & Sons, Inc., 1982) (Coauthored with Stewart Siewert). Translated into Chinese by the Institute of Audit Research in Beijing and published by the Center of Industrial Systems for Personnel Development in Beijing, Peoples Republic of China, 1988. Reviewed in The Accounting Review, October, 1983.

Operational Auditing Basics--An Introductory Course (Mt. Kisco, NY: Center for Video Education, 1982).

Federal Tax Deductions, Contributing Author of two chapters (Boston: Warren, Gorham & Lamont, 1983).

The New-Product Decision (New York: National Association of Accountants, 1984; co-published in Canada by the Society of Management Accountants of Canada), (coauthored with Tonya Flesher and Gerald U. Skelley). Reviewed in The Accounting Review, April, 1985.

CMA Examination Review, two volumes (Coauthored with Irvin Gleim) (Gainesville, FL: Accounting Publications, Inc., 1984; Revised editions, 1987, 1990, 1992, 1994).

Test Bank to Accompany Intermediate Accounting (New York: Random House, 1984).

Continuing Professional Education Using CMA Examination Review (Coauthored with Irvin Gleim) (Gainesville, FL: Accounting Publications, Inc., 1985, 1992, 1994).

An Operational Audit of the Purchasing Function (North White Plains, NY: Center for Video Education, 1985).

Introduction to Financial Accounting (Boston: Kent Publishing Company, 1987); accompanied by Solutions Manual and Student Working Papers.

1987 CMA Analysis Manual (Gainesville, FL: Accounting Publications, Inc., 1988).

Tax Effective Methods for Taking Cash Out of the Closely Held Corporation (New York: American Institute of Certified Public Accountants, 1988).

1989 CMA Analysis Manual (Gainesville, FL: Accounting Publications, Inc., 1989).

A Guide to Maximizing Automobile Deductions (Coauthored with Irv Blackman) (Chicago: Commerce Clearing House, 1989).

A Guide to Maximizing Travel and Entertainment Deductions (Coauthored with Irving Blackman and Tonya Flesher) (Chicago: Commerce Clearing House, 1989).

How to Value the Family Business (Coauthored with Irving Blackman) (Chicago: Commerce Clearing House, 1990).

Operational Auditing for the 1990s (Altamonte Springs, FL: Institute of Internal Auditors, 1990).

Transferring Control of the Family Business (Coauthored with Irving Blackman and William Wallace) (Chicago: Commerce Clearing House, 1990).

How To Turn Your Closely Held Corporation Into A Tax Profit Center (Coauthored with Irving Blackman and William Wallace) (Chicago: Commerce Clearing House, 1990).

The Institute of Internal Auditors: 50 Years of Progress Through Sharing (Altamonte Springs, FL: Institute of

Internal Auditors, 1991). Reviewed in The Accounting Review, April, 1992.

The Third Quarter Century of the American Accounting Association, 1966-1991 (Sarasota, FL: American Accounting Association, 1991).

Tax Effective Methods for Taking Cash Out of the Closely Held Corporation (New York: American Institute of Certified Public Accountants, 1992, Revised 1993).

Personal Financial Planning: Fringe Benefits and Business Succession Planning (New York: American Institute of Certified Public Accountants, 1993).

Internal Audits of the Marketing Function (Altamonte Springs, FL: Institute of Internal Auditors, 1993).

CMA Review, two volumes (Coauthored with Irvin Gleim) (Gainesville, FL: Accounting Publications, Inc., 1996). This is a slightly changed title and major revision of CMA Examination Review.

Internal Auditing Standards and Practices (Altamonte Springs, FL: Institute of Internal Auditors, Inc., 1996). Accompanied by Instructor's Guide.

CFM Review (Coauthored with Irvin Gleim) (Gainesville, FL: Gleim Publications, Inc., 1996, 1997, 1999, 2001, 2002).

Accountancy at Ole Miss: A Sesquicentennial Salute (Oxford, MS: University of Mississippi, 1997).

CMA/CFM Review--Part 1: Economics, Finance & Management (Gainesville, FL: Gleim Publications, Inc., 1997, 1999, 2001, 2002).

CMA Review--Part 2: Financial Accounting & Reporting (Gainesville, FL: Gleim Publications, Inc., 1997, 1999, 2001, 2002).

CMA/CFM Review--Part 3: Management Reporting, Analysis, & Behavioral Issues (Gainesville, FL: Gleim Publications, Inc., 1997, 1999, 2001, 2002).

CMA/CFM Review--Part 4: Decision Analysis & Information Systems (Gainesville, FL: Gleim Publications, Inc., 1997, 1999, 2001, 2002).



Developing Strategies and Providing Services: Fringe Benefits and Business Planning (Coauthored with Terry M. Stock) (New York: American Institute of CPAs, 1999).

CMA/CFM Review: Continuing Professional Education (Coauthored with Irvin Gleim) (Gainesville, FL: Gleim Publications, Inc., 2001).

Instructor's Manual for Cost Accounting: Traditions and Innovations (by Barfield, Raiborn, and Kinney) (Cincinnati: South-Western, 2001, 2003).

The Accounting Programs Leadership Group of the American Accounting Association: A Quarter Century of Development (Monograph Coauthored with James T. Hood and Tonya K. Flesher) (Sarasota: American Accounting Association, 2001).

60 Years of Progress Through Sharing (Altamonte Springs, FL: Institute of Internal Auditors, 2002).

CMA/CFM Review, Part 1: Business Analysis (Coauthored with Irvin Gleim) (Gainesville, FL: Gleim Publications, Inc.), 2004, 2006, 2008.

CMA Review, Part 2: Management Accounting and Reporting (Coauthored with Irvin Gleim) (Gainesville, FL: Gleim Publications, Inc.), 2004, 2006, 2008.

CMA Review, Part 3: Strategic Management (Coauthored with Irvin Gleim) (Gainesville, FL: Gleim Publications, Inc.), 2004, 2006, 2008.

CMA Review, Part 4: Business Applications (Coauthored with Irvin Gleim) (Gainesville, FL: Gleim Publications, Inc.), 2005, 2006, 2008.

Serving the Public Interest: 100 Years of NASBA (Nashville: National Association of State Boards of Accountancy, 2007).

The History of AACSB International (Tampa: AACSB International), 2007.

The University of Mississippi's Honor Society of Phi Kappa Phi: 50 Years of Honoring the Best Students (University,

MS: Honor Society of Phi Kappa Phi, 2009 (with Jan E. Eftink).

CMA Review, Part 1: Financial Planning, Performance, and Control (Coauthored with Irvin Gleim) (Gainesville, FL: Gleim Publications, Inc.), 2010, 2012.

CMA Review, Part 2: Financial Decision Making (Coauthored with Irvin Gleim) (Gainesville, FL: Gleim Publications, Inc.), 2010, 2012.

"Railroads." (Coauthored with Gary J. Previts), Chapter 18 in *The Routledge Companion to Accounting History*, edited by John Richard Edwards and Stephen P. Walker. London: Routledge, 2009.

*Gerhard G. Mueller: Father of International Accounting Education* (London: Emerald Group), 2010.

*Gleim CMA Review: A System for success* (Coauthored with Irvin Gleim) (Gainesville, FL: Gleim Publications, Inc., 2012.

**PUBLICATIONS - ARTICLES IN NATIONAL AND INTERNATIONAL JOURNALS:**

"Accounting Terminology: A State of Flux," National Public Accountant, December, 1971.

"The Decay Model for Allocating Long-Benefit Advertising Expense," The CPA Journal, April, 1974.

"Accounting for Insurers," National Public Accountant, June, 1975. Reprinted in The Interpreter, August, 1975.

"A Decay Model for the Computation of Advertising Goodwill," Accountants Review, June, 1975.

"The Acquisition and Maintenance of Capital by Regulated Public Utilities: An Accounting Solution," Public Utilities Fortnightly, May 20, 1976.

"Accounting Problems of Utilities," The Woman CPA, July, 1976 (Coauthored with Tonya Flesher).

- "Advertising Expense--A Balance Sheet Account," Accountants Review, December, 1976.
- "Was APB Opinion #29 Really Necessary?" National Public Accountant, March, 1977.
- "A Brief History of Hospital Accounting and Auditing," The Woman CPA, October, 1976.
- "Advertising Effectiveness and Accounting Policy," The Accounting Review, January, 1977.
- "A Medical Reimbursement Plan for Employee Shareholders," Business Operations Tax Journal, November, 1976.
- "Can an Integrative Marketing Life Cycle Model Be Used for Accounting Purposes," Accountants Review, March, 1977.
- "Marketing Strategies in Times of Shortage," Public Utilities Fortnightly, December 16, 1976.
- "Operations Auditing: A Job for the Independent CPA," The CPA Journal, July, 1977.
- "Modernization of Internal Auditing," The Accountant, August 18, 1977; Translated into Chinese and reprinted in Dangdaishenji, 1988, No. 1.
- "Communication Confusion: The Key to Accounting Professionalization," The CPA Journal, December, 1977.
- "What Constitutes a Good Accounting Teacher," The Balance Sheet, February, 1978.
- "Stockholder-Employees Can Get Tax-Free Income From Medical Reimbursement Plans," Taxation for Accountants, May, 1978.
- "Four Bases of Accounting Measurement," National Public Accountant, June, 1978.
- "Old School Ties," MBA, April, 1978.
- "More on Hospital Auditing," The Internal Auditor, February, 1979.
- "A Short History of Budgeting," The Woman CPA, January, 1979.

- "Regarding Whether the CPA Will Wither Away," The Internal Auditor, February, 1979.
- "An Operations Audit Model for a Hospital Business Office," Hospital and Health Services Administration, Fall, 1979.
- "The Financing of the Lawrenceburg and Indianapolis Railroad in 1834," Journal of Banking and Financial History, April/June, 1979.
- "Managerial Accounting in an Early 19th Century German-American Religious Commune," Accounting, Organizations and Society, Volume 4, No. 4, 1979.
- "Barter Bookkeeping: A Tenacious System," Accounting Historians Journal, Spring, 1979.
- "Historic Structures as Tax Shelters," TAXES--The Tax Magazine, July, 1979 (Reprinted extensively).
- "Continuing Education for Taxes," The Woman CPA, January, 1980 (Coauthored with Tonya Flesher).
- "The Advantages of Gifts in Estate Planning," National Public Accountant, January, 1980.
- "Human Resource Accounting in Mississippi Before 1865," Accounting and Business Research, Vol. 10, No. 37A, 1980.
- "Factors Affecting Accountants' Fees," The CPA Journal, July, 1980.
- "Recycle Your Old Stocks and Bonds," Public Utilities Fortnightly, August 28, 1980.
- "Operational Auditing by the Independent CPA," Journal of Accountancy, November, 1980.
- "The History and Development of the Audit Report," Journal of Accountancy, December, 1980 (Coauthored with Tonya Flesher).
- "The School of Accountancy Movement: An Experiment in Education," The Woman CPA, July, 1981 (Coauthored with Tonya Flesher).

- "When Will Loss From Sideline Business Be Deductible," Taxation for Accountants, August, 1981. Reprinted in Taxation for Lawyers, November/December, 1981.
- "MIS on the CMA Exam," Management Accounting, May, 1982.
- "Accounting History Hobbies--Pete McMickle's Rare Book Collection," The Accounting Historians Notebook, Spring, 1982.
- "A Plea for Accounting Archival Records," The Accounting Historians Notebook, Spring, 1982.
- "Rating the Treasurer," The Financial Executive, July, 1982.
- "Old Canceled Checks: An Overlooked Asset," Trusts and Estates, December, 1982.
- "Controllers Say FAS 33 Is Not Very Useful," Management Accounting, January, 1983.
- "An Operational Audit of Marketing," The Internal Auditor, February, 1983.
- "Accounting Education in 1933," The Woman CPA, January, 1984.
- "Writing the Operational Audit Report," The Internal Auditor, February, 1984.
- "An Operational Audit of the Mailroom," The Internal Auditor, August, 1984.
- "A Report on the New-Product Decision," Management Accounting, December, 1984.
- "An Operational Audit Risk and Technique Matrix," The Internal Auditor, August, 1985.
- "Pisa Conference is Major Success," Accounting Historians Notebook, Fall, 1984.
- "Accounting History Hobbies--Scripophily," Accounting Historians Notebook, Spring, 1985.
- "James O. McKinsey," Accounting Historians Journal, Fall, 1985.

- "Value of the CMA Certificate," Management Accounting, November, 1985.
- "The Vending Machine Caper," The Internal Auditor, June, 1986.
- "On the Road Again: Determining Deductible Travel Expenses," National Public Accountant, August, 1986.
- "Ivar Kreuger's Contributions to U.S. Financial Reporting," The Accounting Review, July, 1986.
- "FASB Voting Patterns--Statements 1-86," Journal of Accounting, Auditing and Finance, Fall, 1986.
- "Artificial Intelligence," The Internal Auditor, February, 1987.
- "The Accounts of the Commissioners of the Continental Congress," The Accounting Historians Notebook, Spring, 1987.
- "The CPA and Mandatory CPE," The Woman CPA, July, 1987.
- "JIT, MRP, and the Internal Auditor," Internal Auditing, Winter, 1988.
- "Message From the President," The Accounting Historians Notebook, Spring, 1988.
- "Healthcare Management Accounting: In Prospect and Retrospect," Management Accountant (India), April, 1988.
- "1938--A Significant Year in Accounting Education," The Woman CPA, October, 1988.
- "Message From the President," The Accounting Historians Notebook, Fall, 1988.
- "Sydney World Congress Highly Successful," and "Scenes From Sydney," The Accounting Historians Notebook, Fall, 1988.
- "The Marketing and Change Agent Roles of the FASB," Management Accountant (India), November, 1988.
- "An Operational Audit of the Accounting Function," Controllers Quarterly, Vol. 4, No. 4, 1988.

- "T. Coleman Andrews and the GAO Corporation Audits Division," The Government Accountants Journal, Spring, 1989.
- "An Operational Audit of Working Capital Management," Managerial Finance, Volume 15, Number 6, 1989.
- "Criteria for Selecting Tax Return Preparation Software," The CPA Journal, December, 1989.
- "What Is Publishable Accounting History Research: An Editorial View," The Accounting Historians Journal, June, 1990.
- "Operational Audits of Purchasing," Internal Auditing, Summer, 1990.
- "The Motives for Vertical Integration in Nineteenth-Century Mississippi Lumber Companies," Accounting, Business and Financial History, March 1991.
- "IIA Inc. Golden Jubilee," Internal Auditing (England), June, 1991.
- "The Chicago, Rock Island and Pacific Railroad Company: An Examination of Contingent Liabilities of 1903-1904" The Accounting Historians Journal, June, 1991.
- "The American Accounting Association: 1960-1969," Accounting Education News, June, 1991.
- "Accounting for Advertising Costs: The Options Are Narrowing," The CPA Journal, August, 1991.
- "Pioneers of Management Accounting Series: James O. McKinsey," Management Accounting Campus Report, Fall, 1991.
- "An Operational Audit of Patient Census Management," Internal Auditing, Fall, 1991.
- "The IIA--Fifty Years On," IIA Audit Today (Australia), September, 1991.
- "Pioneers of Management Accounting Series: J. Lee Nicholson," Management Accounting Campus Report, Spring, 1992.
- "Internal Auditors' Attitudes Toward Whistle-Blowing Hotlines," Internal Auditor, August, 1992.

- "GAO Audit Project for an Operational Auditing Course," Managerial Auditing Journal, May 1992.
- "A Primer on Activity-Based Costing," National Public Accountant, October, 1992.
- "Pioneers of Management Accounting: Stuart Cameron McLeod," Management Accounting Campus Report, Fall, 1992.
- "Remembering J. Raymond McCarl: The First Comptroller General," Government Accountants Journal, Spring, 1993.
- "Retirement Plans: What Are The Options?," Management Accounting, November, 1993; This manuscript won IMA's 1993 Certificate of Merit Award.
- "Regaining Relevance in the Classroom," Management Accounting, December, 1993.
- "Is Accountancy A Profession?--Implications for Education," Proceedings of the International Congress on Accounting Education, Washington, DC, 1993.
- "A History of Accounting and Auditing Before EDP," The EDP Auditor Journal, Fall, 1993. This issue was a special history issue in which I authored five articles.
- "The Origins of EDP Auditing in North America," The EDP Auditor Journal, Fall, 1993.
- "Pioneers of EDP Auditing in North America," The EDP Auditor Journal, Fall, 1993.
- "The History of EDP Audit Literature," The EDP Auditor Journal, Fall, 1993.
- "School of Accountancy Develops History Niche," The EDP Auditor Journal, Fall, 1993.
- "A Primer on Buy-Sell Agreements," Personal Financial Planning, May/June, 1993.
- "An Operational Audit of the Marketing Research Function," Internal Auditing, Fall, 1993.
- "An Operational Audit of Small Business Financial Management," Managerial Finance (England), Spring, 1993.



- "The Institute of Internal Auditors in Australia: Fifty Years in Review," Accounting History (Australia), Vol. 5, No. 1, 1993. Reprinted in Accounting History, 1989-1994: A Tribute to Robert William Gibson, New York: Garland Publishing, 1995.
- "Managerial Accounting at the Locust Grove Plantation, 1828-1844," Accounting, Business and Financial History, Fall, 1994.
- "IMA Pioneers: Four Who Made A Difference," Management Accounting, June, 1994. This manuscript won IMA's 1994 Certificate of Merit Award.
- "A Perspective on the New Deal and Financial Reporting: Andrew Barr and the Securities and Exchange Commission: 1938-1972," Business and Economic History, Vol. 23, No. 1 (Fall), 1994 (coauthored with Gary Previts).
- "Using ESOPS to Solve Succession Problems," Journal of Accountancy, May, 1994.
- "The Evolution of EDP Auditing in North America, 1977 to 1994," IS Audit & Control Journal, Volume IV (Winter), 1994.
- "Developments in EDP Audit Education, Research and Literature in North America: 1977 to 1994," IS Audit & Control Journal, Volume IV (Winter), 1994.
- "A Vote for ABC," Cost Management Update, October, 1994 (Issue No. 44) (coauthored with Dan Swenson).
- "The Future of Information Systems Auditing Education," EDPACS, October, 1994; (coauthored with Tommie Singleton).
- "Electronic Workpapers," Internal Auditor, August, 1995.
- "A Survey of Factors Related to Writing an Accounting Dissertation," Accounting Educators' Journal, Fall, 1995.
- "Are You Satisfied with Your Cost Management System?" Management Accounting, March, 1996 (coauthored with Dan Swenson). This manuscript won IMA's 1995 Certificate of Merit Award.

- "Joseph Hardcastle: The First Person to Pass the CPA Exam," The CPA Journal, April, 1996 (Coauthored with Gary Previts and Tonya Flesher).
- "The New Math of Movie Accounting," Business Week, April 8, 1996.
- "Pictures and the Bottom Line: The Television Epistemology of U. S. Annual Reports," Accounting, Organizations and Society, Volume 21, No. 1, 1996 (Coauthored with Finley Graves and Robert Jordan).
- "Former SEC Chief Accountant Andrew Barr (1901-1995)," Journal of Accountancy, August, 1996 (coauthored with Gary Previts).
- "Retrospective: Andrew Barr: Longest Serving SEC Chief Accountant," The Accounting Historians Journal, June, 1996 (coauthored with Gary Previts).
- "Profiling the New Industrial Professionals: The First CPAs of 1896-97," Business and Economic History, Fall, 1996 (coauthored with Gary Previts and Tonya Flesher).
- "The First Century of the CPA," Journal of Accountancy, October, 1996 (coauthored with Gary Previts and Paul Miranti).
- "A Memorial to Andrew Barr: AGA's Ambassador to the Accounting Profession," The Government Accountants Journal, Fall, 1996 (coauthored with Gary Previts).
- "Charles Waldo Haskins--The CPA Profession's First Statesman," The CPA Journal, May, 1997 (coauthored with Gary Previts and Tonya Flesher). Reprinted, with slightly different title, in New York State Society of CPAs: Celebrating a Century of Integrity, 1897-1997 (New York: New York State Society of CPAs, 1997), pp. 21-30.
- "A Plea for Business Archival Records," National Forum: The Phi Kappa Phi Journal, Spring, 1997, pp. 4-5.
- "A Case of an Early 1900s Principal-Agent Relationship in the Mississippi Lumber Industry," Accounting, Business & Financial History, Vol. 8, No. 1, March 1998, pp. 13-31 (coauthored with Tim McCoy).

- "A Survey of Internal Audit Follow-up Procedures," Internal Auditing, September/October, 1998, pp. 27-34 (coauthored with Jeff Zanzig).
- "Corporate Investments in Art," National Forum: The Phi Kappa Phi Journal, Fall, 1998, pp. 6-8.
- "CFO's Guide to Environmental Audits," (Coauthored with Dave Nichols), Journal of Corporate Accounting and Finance, Autumn, 1999, pp. 15-33.
- "Internal Control Systems in U. S. Churches: An Examination of the Effects of Church Size and Denomination on Systems of Internal Control," (Coauthored with John Duncan and Morris Stocks), Accounting Auditing & Accountability Journal, Vol. 12, No. 2, 1999, pp. 142-163.
- "The Virtue of Economic Development: Accounting and Reporting for the Illinois Central Railroad, 1851-1861," Business and Economic History, Fall, 1999, pp. 181-192.
- "Attitudes Toward Whistle-Blowing Hotlines," National Forum: The Phi Kappa Phi Journal, Spring, 1999, pp. 5-6.
- "Tax Dispute at the OK Corral," National Forum: The Phi Kappa Phi Journal, Fall, 1999, pp. 5-8.
- "Audit Customers Express a Desire for Change in the Functioning of Internal Auditing," Internal Auditing, November/December, 1999, pp. 18-29.
- "Control in Volunteer Organizations," Internal Auditor, December 1999, pp. 45-47.
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Dale L. Flesher and Gary J. Previts, "The Contributions of F. Donaldson Brown to Corporate Financial Management," Presented at the American Accounting Association annual Meeting in New York, NY, August, 2009, and abstract published in the *Proceedings*.

Jeffrey Zanzig and Dale L. Flesher, "Fuzzy Logic and the COSO Report," Presentation at the American Accounting Association Southeast Regional Meeting, Oxford, MS, May, 2009, and abstract published in the Proceedings.

Dale L. Flesher, Andrew D. Sharp, and Gary John Previts, "Jennie Palen and the Writing Life of Accounting," Presentation at the American Accounting Association Southeast Regional Meeting, Oxford, MS, May, 2009, and abstract published in the Proceedings.

Duffy Morf and Dale L. Flesher, "A Historical Look at Social Reporting in Corporate Annual Reports," Presentation at the American Accounting Association Southeast Regional Meeting, Oxford, MS, May, 2009, and abstract published in the Proceedings.

Annette B. Pridgen and Dale L. Flesher, "Productivity Auditing by the TTA in the 1930s," Presentation at the American Accounting Association Government and Not-for-Profit Section Mid-Year Meeting, Washington, DC, February 6, 2010.

"The Contributions of F. Donaldson Brown to Corporate Financial Management," (with Gary Previts) Presented at the American Accounting Association annual Meeting in New York, NY, August, 2009, and abstract published in the *Proceedings*.

Dale L. Flesher, Gary J. Previts, and Stephen R. Moehrle, "Ernest Breech: Award Winning CPA," Presentation at American Accounting Association Southeast Regional Meeting, Mobile, AL, April 10, 2010.

Dale L. Flesher, Gary J. Previts, and Stephen R. Moehrle, "Ernest Breech: Award Winning CPA and Financial Troubleshooter," Presentation at American Accounting Association Annual Meeting, San Francisco, CA, August 3, 2010.

Annette Pridgen and Dale L. Flesher, "Tennessee Taxpayers Association, Circa 1930s," Presentation at American Accounting Association Annual Meeting, San Francisco, CA, August 3, 2010.

Dale L. Flesher and Gary J. Previts, "The Contributions of Deloitte's Legacy Firms to World War II," Presented at the Academy of Accounting Historians Annual Research

Conference, Columbus, OH, October, 2010.

Dale L. Flesher and Tonya K. Flesher, "The Most Famous Name in Tax Guides: J. K. Lasser," Southwest American Accounting Association Meeting, Houston, TX, March, 2011.

Dale L. Flesher and Gary J. Previts, "The AICPA's Gold Medal for Distinguished Service: The Deloitte Recipients," Southeast American Accounting Association Meeting, Destin, FL, April, 2011.

Helen Gabre, Dale L. Flesher, and Frank Ross, "A Profile of African-American Accountants," Southeast American Accounting Association Meeting, Destin, FL, April, 2011.

Dale L. Flesher and Tonya K. Flesher, "Jacob K. Lasser Tax Guides," Southeast American Accounting Association Meeting, Destin, FL, April, 2011.

Dale L. Flesher, Helen Gabre, and Frank Ross, "The Dearth of Minority CPAs," Presentation at the NASBA Eastern Regional Meeting (Philadelphia, PA, June 14, 2012) and Western Regional Meeting (Anchorage, AK, June 28, 2012).

Mark E. Jobe and Dale L. Flesher, "The Accounting Profession in World War I," Presented at the American Accounting Association Annual Meeting, National Harbor, MD, August, 2012.

Dale L. Flesher, Gary J. Previts, and Andrew Sharp, "Profiling the Winners of the POB's John McCloy Award," Presented at the American Accounting Association Southeast Regional Meeting, Savannah, Ga, April, 2012.

#### **PUBLICATIONS - BOOK REVIEWS:**

Review of: Written Contributions of Selected Accounting Practitioners, Vol. 1: Ralph S. Johns, Accounting Historians Journal, Spring, 1978.

Review of: The CPA Examination, by Anderson and Lentilhon, The Accounting Review, January, 1979.

- Review of: The American Business Manual, by Carney,  
Accounting Historians Journal, Fall, 1980.
- Review of: Boosters and Businessmen: Popular Economic Thought and Urban Growth in the Antebellum Middle West, by Abbott, Indiana History Bulletin, October, 1982.
- Review of: Intermediate Accounting, by Danos, et.al., The Accounting Review, October, 1983.
- Review of: Accounting Theory, 2nd ed., by Most, The Accounting Historians Journal, Fall, 1984.
- Review of: The Angel and the Serpent, by Wilson, Communal Societies, Fall, 1986.
- Review of: A Common Body of Knowledge for Internal Auditors, by Barrett, et.al., The Accounting Review, July, 1986.
- Review of: Kreuger: Genius and Swindler, by Shaplen, The Accounting Historians Journal, Spring, 1988.
- Review of: Accounting and Industrial Relations, by Bougen, The Accounting Review, July, 1989.
- Review of: Accountancy Comes of Age, by Miranti, The Accounting Review, July, 1991.
- Review of: Accounting Research Database, by Prodhan and Al Najjar, The International Journal of Accounting, Fall, 1993.
- Review of: Accounting: A Management Approach, Ninth Edition, by Shillinglaw and MCGahran, Issues in Accounting Education, Fall, 1994.
- Review of: A History of Financial Accounting, by Edwards, The International Journal of Accounting, Vol. 32, No. 1, 1997.
- Review of: Corporate Collapse: Regulatory, Accounting and Ethical Failure, by Clarke, Dean, and Oliver, Research in Accounting Regulation, Vol. 12, 1998, pp. 331-333.
- Review of: The Rise of Fiduciary Capitalism: How Institutional Investors Can Make Corporate America More Democratic, by



Hawley and Williams, Enterprise & Society, Vol. 2, No. 3, September, 2001, pp. 599-601.

Review of: Investing for Middle America: John Elliott Tappan and the Origins of American Express Financial Advisors, by Lipartito and Peters, Enterprise & Society, Vol. 3, No. 2, June, 2002, pp. 381-383.

Review of: A White-Collar Profession: African American Certified Public Accountants Since 1921, by Hammond, EH.Net (an on-line journal), September 2002, Archived at: <http://eh.net/bookreviews/library/0544.shtml>.

Review of: Ideology and Utopia in the Social Philosophy of the Libertarian Economists, by Rick Tilman, in Utopian Studies, Fall, 2002, pp. 230-232.

Review of: The Market, the State, and The Export-Import Bank of the United States, 1934-2000, (New York: Cambridge University Press, 2003); in Enterprise and Society (March, 2004), pp. 164-165.

Review of: Doing Accounting History: Contributions to the Development of Accounting Thought, Edited by Fleischman, Radcliffe, and Shoemaker, (Oxford, England: JAI Press, 2003); in Issues in Accounting Education (November, 2004), pp.

Review of: Mutually Beneficial: The Guardian and Life Insurance in America (New York: New York University Press, 2004); in Enterprise and Society (March, 2005), pp. 177-179.

Review of: Debt for Sale: A Social History of the Credit Trap (Philadelphia: University of Pennsylvania Press, 2004); in Enterprise and Society (December, 2005), pp. 767-768.

Review of: Financial Reporting and Global Capital Markets: A History of the International Accounting Standards Committee, 1973-2000 (Oxford, England: Oxford University Press, 2007), in Journal of International Accounting Research (Vol. 7, No. 2, 2008), pp. 85-87.

I have also performed textbook and manuscript reviews for several publishers including South-Western, John Wiley & Sons, Harper & Row, Delmar, West Publishing, Prentice-Hall, the Treasury Management Association, Thomson South-Western, Cengage, and Kent Publishing.

#### **GRANTS RECEIVED:**

I have had research proposals funded by several national organizations including the U. S. Small Business Administration, the General Services Administration, the Touche Ross Foundation, the General Motors Foundation, the Deloitte Haskins & Sells Foundation, the American Accounting Association, the Institute of Internal Auditors Research Foundation, the Association of Government Accountants Research and Education Foundation, AACSB International, the National Association of State Boards of Accountancy, the National Association of Accountants, the Financial Accounting Standards Board, the Deloitte Foundation, and the Institute of Management Accountants. In addition, I have received small research grants from divisions of the University of Mississippi, and from other universities where I have taught.

#### **ADDITIONAL INFORMATION:**

I was the editor of The Accounting Historians Notebook from 1979 through 1989. This is an international publication of The Academy of Accounting Historians. Between 1989 and 1994, I was the editor of The Accounting Historians Journal, the premiere accounting history journal in the English-speaking world.

The Academy of Accounting Historians maintains a videotape lending library. I am the Academy's official "Curator of the Tapes." I also created the library through a grant from the Touche Ross Foundation. I am always attempting to expand the collection. The collection now consists of over 600 accounting-related videotapes.

I served as treasurer of the Southeast Graduate Workshop (now Southeast Doctoral Consortium), a group composed of research professors of accounting at doctoral granting universities, from 1982 to 1984.

- I have written a one-hour screenplay for the Continuing Education Division of the AICPA entitled "Auditing Current Liabilities." I have also written two screenplays (each of one-hour duration) for the Center for Video Education (New York). These latter screenplays deal with operational auditing.
- I have served as treasurer of the Ole Miss Wesley Foundation, a group for Methodist students. I also served on the finance committee and administrative board of the local Methodist Church. I served as president of United Methodist Men. From March, 1985, through February, 2004, I served as the treasurer of my 1,200-member Methodist Church.
- I have served on the dissertation committees of at least 42 doctoral students. I have been the chairman of 21 of these committees. I am currently serving on several additional doctoral committees. I also serve on the doctoral student admissions committee and am the director of the doctoral program.
- I am currently the past-president and a member of the board of trustees of the Academy of Accounting Historians. I also served a two-year term (1984-86) as a national director of the National Association of Accountants.
- I have recently completed the manuscript for a new edition of the two-volume CMA Examination Review book which I coauthor with Irvin Gleim. These books are accompanied by software and audiotapes, which I also author. There is also an on-line version.
- I have served on and chaired numerous committees at the School of Accountancy, University, and Institutions of Higher Learning (IHL) levels. Some of the committee assignments have been: administrator search committees, university-wide tenure and promotion review committee (chairman for four years), calendar committee, research committee, summer research grant committee, library building committee, library liaison committee, scholarship committees, awards committees, Ph.D. student admittance committee, assessment committee, sabbatical leave committee, savings bond committee, and curriculum committees.

- I received the Outstanding Educator of the Year Award in 1986 from the Memphis Chapter of the Institute of Internal Auditors. This resulted in a nomination for the international lifetime achievement award, which I received (the Leon Radde Award) in 1990. I was also named the outstanding alumnus of the year in 1986 by the University of Cincinnati chapter of Beta Alpha Psi.
- I received the 1987 Burlington Northern Foundation Faculty Achievement Award as one of two outstanding faculty members, campus wide, at the University of Mississippi.
- I have served as treasurer (1988-2013) and president (1990-91 and 2008-09) of the Ole Miss Chapter of the Honor Society of Phi Kappa Phi. During 1999-2006, I served on the Phi Kappa Phi national Budget Advisory Committee. I am also an active-for-life member.
- I coordinated a conference on the Ole Miss campus in 1988 celebrating the 75th anniversary of the federal income tax and the establishment of the tax history research center. In December 1993, I co-coordinated an international conference on Accounting Biography, which was held on the Ole Miss campus. Both of these conferences were cosponsored by the Academy of Accounting Historians.
- I served on an AICPA committee (the Similar Costs Task Force of AcSEC) from 1988-1993 that completed the writing of an official Statement of Position (SOP) on advertising costs (SOP 93-7).
- I have recently completed a 36-hour continuing education course for the Institute of Internal Auditors entitled "Operational Auditing for the 21<sup>st</sup> Century."
- I am a contributor to Encyclopedia USA, a general purpose encyclopedia, and I was the largest contributor (other than the editors) to Accounting History Encyclopedia, published by Garland Press (1996). I have also contributed two recent chapters to Great Events From History II: Business and Commerce, and to American National Biography (published by Oxford University Press), which are encyclopedia-type publications. I have also contributed to several encyclopedias published by Salem Press, including the 2001 Encyclopedia of the Ancient World, in which I wrote on the subjects of trade, commerce, and taxation, and the Encyclopedia of the U. S.

Supreme Court, which included my chapter on state taxation. The 2009 Encyclopedia of Business History included many entries that I authored.

During 1992, I, along with Gary Previts, conducted videotape interviews with two aging legends in accounting--Andrew Barr and Paul Garner. The videotapes have been donated to the Academy's videotape library. Travel costs were funded by the Association of Government Accountants and the Academy of Accounting Historians. The Barr videotape is viewable on-line at the website of the SEC Historical Society.

I was instrumental in establishing four research centers on the Ole Miss campus. Three of these centers are cosponsored by the Academy of Accounting Historians. The Tax History Research Center, the only center of its kind in the world, was established in 1988. In 1992, an EDP Auditing Archival Center was established. Both of these centers house rare materials--many of which are not available as a group anywhere else. In 1997, Dr. Peter McMickle donated his rare book collection to form the McMickle Rare Book Library on our campus. In 2001, the American Institute of CPAs donated its 126,000-volume library to the University of Mississippi.

I was a member of the Federation of Schools of Accountancy Historical Archives Committee (1990-2001) and the Annual Program Committee (2002-2003).

Since 1985, I have been preparing questions for use on the Certified Internal Auditor (CIA) examination.

Since October, 1993, I have been serving as associate dean of the School of Accountancy, with responsibility for both the masters and doctoral programs. This involves both admissions decisions and monitoring of student progress. I also represent the dean in his absence. Altogether, I advise approximately 130 graduate students each semester.

I was selected to attend "Tax Camp" at Stanford University (sponsored by Ernst & Young) in the summer of 1994. Tax Camp was taught by Mark Wolfson, Peter Wilson, Doug Shackelford, and Nobel Laureate Myron Scholes, and was based on the Scholes and Wolfson book.

During 1995-96, I served on the three-person AICPA CPA Exam Centennial Task Force. The Committee wrote the script

for, and produced, a 32-minute videotape on the history of CPAs in America. An article was prepared for the Journal of Accountancy. I edited a series of 22 articles, three of which I authored, which were syndicated to the newsletters of the 54 CPA jurisdictions. The videotape, which outlines the history of public accounting in America through the use of rare photographs and film footage, subsequently won the film industry's 1997 Crystal Award of Excellence. At the time of the award, the video was said to "serve as a benchmark for the industry" and was described as a video-library "must."

I was on the organizing committee for the 2002 World Congress of Accounting Historians held in Melbourne, Australia, and I was the chairman of the organizing committee and principal convener for the 2004 World Congress held in Oxford (home of the National Library of the Accounting Profession) and St. Louis (to serve as a centenary celebration of the 1904 First World Congress of Accountants held in that city).

Although not shown under publications, I contributed, as a committee member, to the writing of about 20 monographs published by the Institute of Management Accountants between 1996 and 2001. These monographs (averaging about 56 pages each) were called *Statements on Management Accounting*. Although my name was listed on each of the monographs, my level of contribution ranged from extensive to minimal. Nevertheless, I did review, edit, and contribute something to each of the 20 monographs.

I have served, or am currently serving, as a reviewer for numerous publications, including the *Government Accountants Journal*, *The Accounting Historians Journal*, *Accounting Review*, *Issues in Accounting Education*, *Accounting Horizons*, *Abacus*, *Accounting, Business & Financial History*, *The Southern Collegiate Accountant*, *Accounting History* (Australia) and the *Journal of the Academy of Business Education*.

From 1992-2002, I served on the school board of Oxford-University School, a local private school covering pre-K through 8<sup>th</sup> grades. Most of those years, I was a board officer.

I compiled the School of Accountancy's 2001 AACSB Self-Study Report and coordinated the reaccreditation effort. I co-

compiled the 2011 volume. I have served on several AACSB visitation teams. My other major AACSB activity was as author of the 2007 history of the organization, the research for which was funded by the agency.

In the summer of 2006, I was appointed editor of *The Accounting Educator*, a publication of the Teaching, Learning and Curriculum Section of the American Accounting Association. This subsequently led to me being elected president of the organization for 2008-10.

I served on the Program Committee for the 2007 Annual Meeting of the American Accounting Association and was appointed co-chairman, with Tonya Flesher, of the 2008 Program Committee for the meeting in Anaheim. This involved juggling over 1,400 papers and panel sessions by nearly 3,000 authors.

During 2008-2010, I have researched and written a book-length history of the Financial Accounting Standards Board, which is scheduled for publication in 2013.

I recently received two substantial grants from the Deloitte Foundation—one, in association with Librarian Royce Kurtz, is to digitize the publications of Deloitte and its predecessor organizations, and the other to write a book-length history of the firm.

I was appointed to the Advisory Committee for the AICPA 125<sup>th</sup> anniversary celebration in 2012 and served as an advisor to the editor of the *Journal of Accountancy* for the anniversary issue.