

CURRICULUM VITAE

RICK ELAM PhD, CPA

Reynolds Professor of Accountancy
School of Accountancy
University of Mississippi
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CURRENT POSITION

Reynolds Chair of Accountancy, E. H. Patterson School of Accountancy, University of Mississippi, 1999 - present. Teaches and does research in accounting policy and accounting information systems. The Reynolds Chair is endowed as part of a \$16.5 million gift in honor of Ole Miss Accountancy Alumnus E. H. "Pat" Patterson in recognition of his 25 years of service to Donald W. Reynolds and the Donrey Media Group which Reynolds created.

ADMINISTRATIVE EXPERIENCE

Dean – College of Business, Middle Tennessee State University, 1996 – 1999. Responsible for the academic and fiscal leadership of one of the larger colleges of Business accredited by the AACSB – The International Association for Management Education. The 107 full-time faculty of the college serve over 2,500 undergraduate and 500 graduate majors through five academic departments. Ten undergraduate majors are offered. Graduate degrees include MBA, MS, MBE, MA and DA. The mission of the college emphasizes student Learning while expecting faculty to pursue intellectual inquiry and to disseminate their findings through appropriate publishing channels. The college houses the Business and Economic Research Center and the Japan Center that serve the dynamic economic growth of the region.

Vice President – Education, American Institute of Certified Public Accountants, 1989-1995. Responsible for three divisions: The Academic and Career Development Division influences the academic community and the public to attract highly qualified people into the accounting profession and ensure they receive the highest quality Pre-certification education. The division assists minorities to become certified public Accountants and works to enhance the upward mobility of women and minorities within the accounting profession. The AICPA library serves the information and research needs of members. The Examinations Division prepares the Uniform CPA Examination which is administered semiannually to 65,000 candidates. Reported directly to the CEO and served on the strategic planning committee. Total budget for the three divisions \$12.3 million.

Dean, School of Business, Rutgers - Camden, 1986-89. Created a new school of business with thirty faculty.

Director, School of Accountancy, University of Missouri - Columbia, 1979-86. The school offers baccalaureate, masters and Ph. D. degrees in accountancy. The school has its own advisory board, and extensive fund raising activities.

EDUCATION AND CERTIFICATION

Ph. D., Accountancy, University of Missouri - Columbia, 1973
MA, Accountancy, University of Missouri - Columbia, 1969.
BS, Business Administration and Economics, Culver-Stockton College, 1966.
Participant, Institute for Educational Management, Harvard University, 1998.
Certified Public Accountant (Missouri, 1976, Mississippi, 1999)

TEACHING EXPERIENCE

University of Mississippi – E.H. Paterson School of Accountancy, Reynolds Professor of Accountancy, 1999 – present. Teaching Accounting Policy and Accounting Information Systems courses.

University of Missouri - Columbia, Assistant-Associate-Full Professor - Accountancy, 1973-86, Teaching Honors Financial Accounting and Accounting Information Systems.

University of Missouri - Columbia, Graduate Teaching Assistant, 1970-73, Teaching Accounting Principles and Computer Data Processing,.

OTHER EXPERIENCE

Expert witness and litigation support, New Jersey State Attorney General, 1987-89.

Expert witness and litigation support, Missouri State Attorney General, 1984-86.

Management Consultant, Ernst & Whinney, Certified Public Accountants, 1978.

Vice President, Al Elam, Inc., Realtor, Lake Ozark, Missouri, 1969-70.

Management Development Program, Sears, Roebuck and Company, Quincy, Illinois, 1966-68.

APPOINTMENTS, EDITORSHIPS

Member, National Association of State Boards of Accountancy, CPA Licensing Examinations Committee, 2006 to 2009.

Member, National Association of State Boards of Accountancy, CPE Committee, 2005 to present.

Member, Mississippi State Board Public Accountancy, 2004 to present, Chairman 2009.

Member, Advisory Board, Better Business Bureau-Murfreesboro, Tennessee 1998- 1999.

Editorial Board Member, Issues in Accounting Education, 1995-1998.

Secretary, American Institute of CPA's Foundation 1994-1995.

Staff Participant, United States International Qualifications Appraisal Board, 1993-95.

Member, American Institute of CPA's Strategic Planning Committee, 1989-1995.

Member, Beta Alpha Psi National Advisory Forum, 1991-1995.

Member, Governmental Relations Committee, American Assembly of Collegiate Schools of Business, July, 1990-92.

Member (Ex Officio), Accounting Education Change Commission, 1990-95.

Member, Camden County, New Jersey, Private Industry Council, 1988-89.

Member, Board of Directors, Chamber of Commerce of Southern New Jersey, 1987-89.

Editor, Proceeding of 1985 Annual Meeting, Federation of Schools of Accountancy.

President, Federation of Schools of Accountancy, 1985.

Member, Accounting Accreditation Committee of the American Assembly of Collegiate Schools of Business, 1985-86.

Vice President and President Elect, Federation of Schools of Accountancy, 1984.

Manuscript Reviewer, 1983 American Institute of Decision Sciences National Meeting.

Member, Visitation Committee of the Accreditation Council, American Assembly of Collegiate Schools of Business, 1982-85,

Editor, Dr. Scott Memorial Lecture Series, Vol. 11, 1983.

Chairman, Program Committee, 1982 Annual Meeting, Federation of Schools of Accountancy.

Editor, The Federation of Schools of Accountancy Newsletter, 1979-82.

Treasurer, Management Advisory Services Section, American Accounting Association, 1978-80.

Editor, proceedings of the 1979 Annual Meeting Midwest Region American Accounting Association.

Vice President Midwest American Accounting Association (highest elective of office in region), 1978-79.

Co-chairman Management Advisory Service Section, Midwest Region, American Accounting Association, 1978.

Program Committee Member, Midwest Region, American Accounting Association, 1976-79.

Editorial Reviewer (Ad Hoc) for The Accounting Review, various dates.

PROFESSIONAL AFFILIATIONS

American Accounting Association

American Institute of Certified Public Accountants

Financial Executives Institute (Member FEI Key Club)

Institute of Management Accountants

National Association of State Boards of Accountancy

PUBLICATIONS

“XBRL the Next Step -- Global Ledger.” The CPA Journal with Mitchell Wenger and Kelly Williams, October 2011.

“Library Resources for Studying Accounting History: A Research Note,” Accounting History, with Dale L. Flesher and Tonya K. Flesher, Vol. 15, No. 1, February 2010.

“An Empirical Investigation of the Effectiveness of enterprise Resource Planning (ERP) Systems as Assessed by Management Accountants,” Journal of Business and Public Affairs, with Ken VanVuren, and Mark Wilder, September, 2006.

“Continuous Auditing: Building Automated Auditing Capability,” Auditing A Journal of Practice and Theory, with Zabihollah Rezaee, Ahmed Sharbatoghlie and Peter McMickle, March, 2002.

“The Role of Internal Auditors in Real-Time Accounting Systems,” Internal Auditor, with William Ford and Zabihollah Rezaee, March, 2000.

“Emerging ISO 14000 Environmental Standards: A Step-by-Step Implementation Guide,” Managerial Auditing Journal, with Zabihollah Rezaee, Volume 15, No. 1, February, 2000.

“Extranets and XML: The Next Internal Control Challenge,” Review of Accounting and Information Systems, with Zabihollah Rezaee, accepted November, 1999 and forthcoming.

"Is the 150-Hour Requirement Progress," Issues in Accounting Education, Spring, 1996.

"The Demand for 150 Hours: Let the Market Decide- A Response," Issues in Accounting Education, Spring, 1996.

The Supply of Accounting Graduates and the Demand for Accounting Recruits--1995, American Institute of Certified Public Accountants, 1995.

"DR. Scott," Biographies of Notable Accountants, Horace R. Givens Editor, (Jointly published by The Academy of Accounting Historians and Random House), 1987.

"The Status of Collegiate Auditing Education," Issues in Accounting Education, 1985, with Terry J. Engle.

"Accreditation: The New Organization and Standards," Journal of Accountancy Professional Notes, November, 1982.

"The Cultural Significance of Accounts - The Philosophy of DR. Scott," The Accounting Historians Journal, Fall 1981.

"Transfer Pricing for the Multinational Corporation," The International Journal of Accounting, Spring 1981, with Hamid Henaidy.

"Management Consulting For Small Client Minicomputers," The National Public Accountant, May, 1980, with Charles R. Litecky.

"Minicomputers in Distribution: An Expanded Role for Greater Productivity," Distribution, January, 1980, with William B. Wagner.

"Extractive Firms and the Recent Change in the Pollution Control Tax Incentive," Oil and Gas Tax Quarterly, June, 1979 with Loran A. Nikolai.

"Beware of Packaged Data Processing Systems with Missing Parts," The National Public Accountant, May, 1979.

"The Pollution Control Tax Incentive: A Non-incentive," The Accounting Review, January, 1979 with Loren A. Nikolai.

"Facilities Leasing: New Accounting and Tax Consideration," Distribution Worldwide, June, 1978, with William B. Wagner.

"Research Issues Related to Problems and Opportunities in Small Business Consulting," Proceedings of the American Accounting Association National Meeting, 1978.

"Financial Statement Modeling Approach to Policy Analysis: The Case of Pollution Control Tax Incentive," Policy Analysis, Spring, 1979, with Loren A. Nikolai and Berry Bozeman.

"Election of the Pollution Control Tax Incentive: An Optimal Extractive Firms?" Oil and Gas Tax Quarterly, March, 1978, with Loren A. Nikolai.

"The Changing Environment of Truck Leasing," Transportation Journal, Summer, 1977, with William B. Wagner.

"GPSS: A Useful Management Tool," Managerial Planning, May/June, 1977.

"Modeling and its Use in the Analysis of Pollution Control Tax Incentives," Collected Papers of the 1077 Annual Meeting Midwest Region American Accounting Association, with Loren A. Nikolai.

"Capitalization of Leases and the Predictive Ability of Financial Ratios: A Reply," The Accounting Review, April 1976.

"The Effect of Lease Data on the Predictive Ability of Financial Ratios," The Accounting Review, January, 1975.

PRESENTATIONS AND PARTICIPATIONS

(I stopped tracking Presentations and Participations after 2000, however I did make several)

"Changing the Definition of the Accounting Profession: Implications for Accounting Educators," Accepted for the April 2000 meeting of the American Accounting Association, Southeast Regional Meeting Forum, with Tonya K. Flesher.

"Should the Extensible Markup Language (XML) be Taught in the Business Curriculum?" The 2000 International Applied Business Research Conference, March 13, 2000, Puerto Vallarta, Mexico.

Reviewed paper for, Research in Accounting Regulation, February, 2000.

"E-Commerce and the Web," School of Accountancy's Accounting Weekend, January 22, 2000

"The Meaning of Being a CPA," CPA Presentation Ceremony, Mississippi State Board of Public Accountancy, Mississippi's New Capital, October 30, 1999.

"Is Double-Entry Bookkeeping Relevant?" Accounting Information Systems Educator's Conference, August 1999, a national meeting held in Denver, Colorado

"Career Paths for Chairpersons," Accounting Program Leaders Group, Orlando, Florida, February, 1999.

"Accounting Degree Requirements: Publicly Funded Universities in United States Under Pressure to Reduce Time Required for Degrees," The Eighth World Congress of Accounting Educators, Paris, October, 1997.

"Computerizing the Uniform CPA Examination-Progress and Issues," AICPA Board of Directors, September, 1995.

"Developments on Reciprocity in the United States," Education Conference Sponsored by Institute of Chartered Accountants of Scotland in Conjunction with IFAC and IAAER, Edinburgh, Scotland, August, 1995.

Participant, International Federation of Accountants Education Committee meeting, Edinburgh, Scotland, August, 1995.

"Computer Based CPA Examination—The Non-disclosed Exam," American Accounting Association Annual Meeting, 1995.

Reviewed and recommended approval of Master of Accountancy Program for Rider University, June, 1995.

“Are Licensing Examinations Necessary: Can Minimal Requirements be Measured by Obtaining Minimal Education Standards?” Council on Licensure, Enforcement and Regulation, Eastern Regional Conference, May, 1995.

“Accounting Issues in the 1990s and Beyond,” Beta Alpha Psi Atlantic Coast Regional Meeting, March, 1995.

“Future Education Requirements for Entry Level Accountants,” Montclair State University Accounting Symposium, March, 1995.

Testimony supporting 150-semester hour legislation for certified public accountants before the New Jersey Senate Finance committee, April, 1995.

“A Viewpoint on the State of Accounting Education,” University of North Carolina-Charlotte Education Conference and at the Alabama Association of Accounting Educators Conference, February, 1995.

Testimony supporting the 150 semester hour requirement for new CPAs before a committee of the Washington, DC City Council, January, 1995.

“Why the AICPA Should Prepare the Uniform CPA Examination,” National Association of State Boards of Accountancy Administrators Conference, January, 1995.

Chaired, Accounting Education Panel at the Sixth Asian Pacific Conference on International Accounting Issues, Taipei, Taiwan, November, 1994.

“The Current State of Accounting Education and Recruiting,” Connecticut Society of CPAs Relations with Colleges and Universities dinner, October, 1994.

“The Outlook for New CPAs,” AICPA Women and Family Issues Executive Committee, June, 1994.

“Educating New CPAs: Current Issues,” AICPA 1994 Faculty Summer Seminar, May, 1994.

Plenary Presentation, “International Accounting Standards and Regional Economic Integration,” and chaired breakout session during the Fifth Asian Pacific Conference on International Accounting Issues, Mexico City, November, 1993.

“The Future CPA,” at the University of Hawaii Accounting Club and Beta Alpha Psi 17th Annual “Glimpse Into the Future,” November, 1993.

“Increasing Professional Depth Through Expanded Accounting Programs,” at the Texas Society of CPA’s Nineteenth Annual Seminar on Accounting Education, November, 1993.

“Accounting Education Update,” Tennessee Society of CPAs Accounting Educators Annual Meeting, October, 1993.

“How Do You Spell CPA?” Rhode Island CPA Society’s New CPA Night, October, 1993.

“Current Status of the 150-Hour Requirement,” New Jersey Society of CPAs—Dean’s Conference, June, 1993.

“Status and Implementation Issues Related to the 150-Hour Rule for CPAs,” Fifth Annual Conference of the Association of Collegiate Schools of Business Programs,” June, 1993.

“The 150-Hour Requirement for New CPAs,” New Jersey Society of CPAs Annual Education Symposium, May, 1993.

“150-Hour Implementation Issues,” American Assembly of Collegiate Schools of Business Annual Meeting, April, 1993.

“Accounting Education Issues in the United States,” Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting Accounting Education Forum of the United Nations, March, 1993.

“The Demographics of Accounting Education,” Federation of Schools of Accountancy Annual Meeting, December, 1993.

Testimony supporting the 150-Hour requirement before the Education Subcommittee of the Senate Economic and Environmental Affairs Committee and the Subcommittee on Accountants of the House Economic Matters Committee of the Maryland Legislature, December, 1992.

“Recent Developments and Issues Affecting Accounting Education in North America,” Seventh International Conference on Accounting Education, Washington, DC, October, 1992.

“AICPA Guidelines for the 150-Hour Rule,” West Virginia Society of CPAs Annual Education Forum, October, 1992.

“The Regulatory Environment: Impact of the 150-Hour Requirement and the New AACSB Standards,” AICPA Tax Education Symposium, October, 1992.

Moderated, “AICPA Update,” American Accounting Association Annual Meeting, August, 1992.

“Implementing the 150-Hour Requirement,” at each of the four National Association of State Boards of Accountancy Regional Meetings, May-June, 1992.

Testimony on the 150-hour requirement before the Washington, DC Board of Accountancy, June, 1992.

“Current Issues in Accounting Education,” Indiana Accounting Educator’s Association, May, 1992.

Testimony on the 150-hour requirement before the Maryland Economic and Environment Matters Affairs Committee, February, 1992.

Testimony on the 150-hour requirement before the Sunset Committee of the Delaware Legislature, February, 1992.

Testimony on the 150-hour requirement before a committee of the Washington House, January, 1992.

“An Accounting Education Update,” during Virginia Tech’s Trends in Accounting Education Update Seminar, November, 1991.

“Current Developments and Initiatives—The National Scene,” during the New Mexico Society of CPAs Conference “Educating the Professional Accountant for the 1990s,” November, 1991.

“Recruitment of Accounting Students,” Beta Alpha Psi National Conference, August, 1991.

“Entry Requirements for the Profession – Year 2000,” meeting of educators and students hosted by the Puerto Rico Board of Accountancy and CPA Society, August, 1991.

“The 150-Hour Requirement and Coming Changes in the CPA Examination,” National Association of Black Accountants Annual Meeting, June, 1991.

Participant, University of California-Berkeley’s Roundtable on the 150-Hour Requirement, May, 1991.

“The 150-Hour Requirement and Changes in the CPA Examination,” California Society of CPAs Accounting Educator’s Day, April, 1991.

Testimony: Texas Sunset Commission (a joint committee of the Texas Legislature), April, 1990.

Invited Speaker: American Accounting Association, New Faculty Consortium, January, 1987.

“Changing Nature, Scope, and Content of Accounting Practice and Education,” Midwest Regional Meeting, American Accounting Association, March, 1985.

“Representation of Accountants in the Accounting Accreditation Process,” American Accounting Association Annual Meeting, 1984.

“Accreditation of Accounting Programs,” Ohio Regional Meeting – American Accounting Association, May, 1984.

“AACSB Accreditation Update and Appraisal,” Federation of Schools of Accountancy Annual Meeting, December, 1983.

“A Comparison of the Results of Regression, Multiple Discriminant, and Probit Analysis When Predicting Ratings for Municipal Bonds,” Western American Institute for Decision Sciences, March, 1983.

Chaired Session, Accounting Procedures, Western American Institute for Decision Sciences, March, 1983.

Visitation Team Member, AACSB Accreditation College of Business Administration and School of Accounting, Florida International University, January, 1983.

Member, University of Missouri Ad Hoc Review Committee, Accounting Department, UMKC, February, 1983.

Participant, Review of Masters Degree Program Proposals, College of Administrative Sciences, University of Riyadh, Riyadh, Saudi Arabia, December, 1981.

Panelist, Committee on Five Year Accounting Programs, American Accounting Association National Meeting, August, 1981.

“Accreditation of Accounting Programs,” Mid-Atlantic Regional Meeting – American Accounting Association, April, 1981.

Organized Workshop, “Education for Management Consulting,” Innovative Education Track, American Institute of Decision Sciences National Meeting, November, 1980.

“Accounting Education in the 1980’s,” Independent Accountants of Missouri, June, 1980.

“Current Problems in Accounting Education,” Missouri Association of Accounting Educators, April, 1980.

Chaired Session, Accounting Session, American Institute of Decision Sciences National Meeting, November, 1979.

Invited Participant, “Workshop in Management Consulting,” Ernst & Whinney Staff Training, September 10-13, 1979.

Presentation, “Research Opportunities: Mini-Computer Based Data Processing Systems,” American Accounting Association National Meeting, August, 1978.

Session Chairman, Management Advisory Services Section, Midwest American Accounting Association, April, 1978.

Presiding Officer, Business Meeting, Midwest American Accounting Association Regional Meeting, April, 1978.

Participant, National Management Advisory Services Education Workshops presented by American Institute of Certified Public Accountants, March, 1978.

Participant, National Management Advisory Services conference presented by American Institute of Certified Public Accountants, October, 1977.

“Modeling and Its Use in the Analysis of Pollution control Tax Incentives,” Annual meeting Midwest Region American Accounting Association, April, 1977, with Loren A. Nikolai.

“Audit Implications for Small Business,” Independent Accountants of Missouri, September, 1976.

Participant, Accounting Research Convocation – Emerging Issues, at University of Alabama, November, 1976.

“Empirical Research in Accounting,” Midwest Regional Meeting, American Accounting Association, April, 1976.

Discussant, “A Study of the Predictive Ability of Alternative Accounting Measures,” Southwestern Regional Meeting, American Accounting Association, March, 1976.

“Using the General Purpose Simulation System in Accounting Research,” Annual Meeting – Midwest Region American Accounting Association, April, 1975.

HONORS THESIS SUPERVISED

Pickens, Dennis, The Evolution of Sixteenth Section Land, May 2010.

Sights, Mathews, The Story of Negative Goodwill, May 2009.

Van Landuyt, Benjamin, Accounting for Gift Cards, May 2009.

Lo, Rebecca, An Analysis of Networking Between Top Executives of Companies Suspected of Backdating Stock Options, May 2008

Jones, Austin, An Early Evaluation of the Impact of Section 404 of the Sarbanes-Oxley Act on the Reports Issued by Public Accounting Firms, June 2005

DISSERTATIONS SUPERVISED

Crissione, E. Richard, The Influence of Abraham J. (Abe) Briloff: Accountancy’s Guru or Gadfly, April 2008 (Second Reader)

Van Vuren, Kenneth, (First Reader)

Barfitt, Laurel A., The Contributions of John Lansing Carey to the Profession of Accountancy, June, 2006 (Second Reader)

Metrejean, Paul E., The Role of Consultants in the Implementation of Enterprise Resource Planning Systems, May 2004 (Second Reader)

Engle, Terry J., Audit Training Provided by Firms and Universities, August, 1984.

Alwabil, Wabil A., The Effect of Inflation on the Predictive Ability of Financial Ratios, May, 1983.

Dozier, Donald D., An Analysis of the form and Content of Proposed Reports by Management, July, 1981.

Henaïdy, Hamid, Transfer Pricing for the Multi-National Corporation, May, 1980.

Worthington, James A., An Analysis of the Readability of Footnotes to Financial Statements and Recommendation for Their Improvement, August, 1976, Related publications: Journal of Reading, February, 1977, CPA Journal, May, 1978.

HONORS AND LISTINGS

Outstanding Educator Award – 2011, Mississippi Society of CPAs.

Who's Who in Finance and Industry 35th Edition.

Who's Who in the south 26th Edition.

5,000 Personalities of the World 2nd Edition.

Who's Who of Emerging Leaders in America 1st Edition.

Who's Who in the East 22nd Edition.

Doctoral Faculty, University of Missouri 1978-86.

Outstanding Educators in America, 1975.

Winner of American Accounting Association (National) Manuscript Contest, 1974.

American Accounting Association Consortium Representative, 1972.

Beta Alpha Psi.

Beta Gamma Sigma.