

**Thomas I. Selling PhD, CPA**  
**Curriculum Vitae**

2/8/2022

**Contact Information**

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Phoenix, AZ 85018

**Professional Summary**

Consultant to public companies on administrative and financial matters including SEC compliance, U.S. GAAP, International Financial Reporting Standards, financial and strategic decision making, and control of international operations.

Expert witness and advisor to parties in litigation or arbitration on a broad range of financial and accounting-related issues.

Former member, Standing Advisory Group of the Public Company Accounting Oversight Board (PCAOB).

Former academic fellow, Office of the Chief Accountant, U.S. Securities and Exchange Commission.

Author of numerous reference materials, business cases, research articles in academic and professional journals, and a textbook on international financial reporting and financial statement analysis.

Author of *The Accounting Onion* ([www.accountingonion.com](http://www.accountingonion.com)), one of the most widely-read weblogs analyzing developments in financial reporting as they affect public companies.

Former author of *SEC Compliance: Financial Reporting and Forms* (Thomson Reuters), an online subscription-based reference resource updated monthly.

Visiting clinical professor, Southern Methodist University. Adjunct professor, Colorado State University. Emeritus Professor, Thunderbird School of Global Management. Formerly served on the faculties of Dartmouth College, MIT and Wake Forest University.

Co-founder (2002), president and majority beneficial owner of Grove Technologies, LLC, producer of easy-to-use hosted, web-based collaboration tools for project management, issue tracking, discussion management, file archiving and general communications.

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### Areas of Expertise

Master educator of: students; managers; accounting, legal and finance professionals

U.S. Generally Accepted Accounting Principles

International Financial Reporting Standards

Financial statement analysis

SEC regulations applicable to financial reporting by domestic and foreign issuers

Business valuation and measurement of lost income

Business decision making and accounting information

### Education

1982	The Ohio State University	PhD – Accounting Minor fields: Statistics and Decision Theory
1977	Cornell University	MBA
1973	Cornell University	BS – Hotel Administration

### Professional Experience (non-academic positions)

From:	2002
To:	2020
Organization:	Grove Technologies, LLC
Summary:	Co-founder and president of company ( <a href="http://www.grovesite.com">www.grovesite.com</a> ) producing and hosting GroveSite, a suite of easy-to-use, web-based, collaboration software tools for use by project teams, training seminars and associations. Approximately 300 organizations have enrolled 30,000 email addresses to use GroveSite, including consumer product retail chains, commercial and industrial companies, the U.S. Marines, global consulting firms, private schools and universities.

From:	2010
To:	Present
Organization:	Business Learning Institute, Maryland Society of CPAs
Summary:	Production and delivery of courses for delivery of courses for CPE credit to in-house clients and open-enrollment events sponsored by state CPA societies. Courses have covered: accounting for business combinations; derivatives and hedge accounting; and SEC compliance.

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From: 1993  
To: 2015  
Organization: Executive Enterprises, Inc.  
Summary: Developer, chair and instructor for the following courses:

- “SEC Accounting & Financial Reporting”—Topics and courses presented include an overview of US securities laws and the SEC; Management Discussion and Analysis; Forms 10-K, 10-Q, 8-K and registration statements; insider trading; recent SEC developments; EDGAR; avoiding common reporting problems in SEC filings.
- International Operations: Financial Reporting & Analysis
- SEC Reporting for Foreign Private Issuers
- Advanced SEC Reporting
- Various courses on stock compensation, recent accounting developments and MD&A.

From: 2003  
To: 2004  
Organization: Grupo Seminarium (auspices of Haas School of Business, University of California at Berkley)  
Summary: Production and delivery of courses for Mexico and South America: “The Latest Trends in Finance: Tools for Strategic Decision Making” Topics include valuation of assets in place, real options, and recent developments in international capital markets.

From: 2000  
To: 2006  
Organization: IIR, Ltd.  
Summary: Co-producer, chair and instructor of courses delivered in Europe, USA and Dubai. Course titles include: “SEC Reporting,” “Form 20-F: Annual Report and Registration Statement,” “Accounting for Intercorporate Investments,” “U.S. GAAP,” “Accounting for Financial Instruments, Derivatives and Hedging,” “International Accounting Standards,” “SEC Financial Reporting”, “Essentials of Group Accounts”, and “A Foreign Issuer’s Guide to Sarbanes-Oxley.”

From: 2000  
To: 2006  
Organization: International Accounting Seminars, Ltd.  
Summary: Instructor for courses delivered in London and Amsterdam. Course titles include: “IAS/US GAAP Comparison”, “Overview of IAS”, “Overview of US GAAP”, “U.S. GAAP Technical Update”, and “Introduction to Sarbanes-Oxley.”

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**In-house Training and Consulting Clients**

- 2019           ■ Tennessee Society of CPAs — Nashville, TN
- 2018           ■ Michigan Association of CPAs — Detroit, MI
- 2018           ■ Novavax, Inc — Gaithersburg, MD
- 2017           ■ NN, Inc. — Johnson City, TN
- 2017           ■ Institute of Internal Auditors — Bridgewater, NJ
- 2016           ■ Minnesota Society of CPAs — Minneapolis, MN
- 2016           ■ Georgia Society of CPAs — Atlanta, GA
- 2016           ■ Amsurg Corp. — Nashville, TN
- 2015           ■ Amkor Technology — Chandler, AZ
- 2015           ■ Husky Energy — China
- 2012 - 2014   ■ Eaton Corporation — Beachwood, OH
- 2012           ■ Chevron Corporation — San Francisco
- 2012           ■ MSPC — CPAs, Cranford, NJ
- 2011           ■ SES — Princeton, NJ
- 2011           ■ Baker Tilly Vichrow Krause, LLP, Minneapolis, MN
- 2011           ■ Advanced Micro Devices, Dallas, TX
- 2011           ■ Covidien, Zurich Switzerland
- 2011           ■ Kaiser Permanente, Los Angeles, CA
- 2010           ■ Federal Housing Finance Agency, Washington, DC
- 2010           ■ W. R. Grace & Co., Columbia, MD
- 2010           ■ Newtek Business Services, Inc., New York, NY
- 2010           ■ Huhtamaki US, Kansas City, De Soto, KS
- 2009           ■ Mobile Telesystems OJSC, Moscow, Russia
- 2009           ■ Bally Technologies, Inc., Las Vegas, NV
- 2008           ■ ViaSat, Inc., Carlsbad, CA
- 2008 – 2009   ■ Fireman's Fund, Inc., Novato, CA
- 2007 – 2011   ■ ParenteBeard LLC, New York, NY
- 2007 – 2009   ■ Lockheed Martin Corp., Lakeland FL
- 2007 – 2009   ■ FM Global, Johnston, RI
- 2007           ■ Geller & Company, New York, NY
- 2007 – 2010   ■ Blackman Kallick, Chicago, IL
- 2007 – 2008   ■ JH Cohn LLP, Roseland, NJ
- 2007 – 2011   ■ Emerging Markets Communications Inc., Buenos Aires, Argentina
- 2007           ■ KEMET, Simpsonville, SC
- 2007           ■ LeGrand, North American Division, Hartford, CT
- 2006           ■ Jewish Family and Children's Service, Phoenix, AZ
- 2006           ■ Sonus, Chelmsford, MA
- 2006           ■ Rim-Tec, Scottsdale, AZ
- 2005           ■ Dyno Nobel, Salt Lake City, UT

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2005	▪ Erie Insurance, Eerie, PA
2005	▪ Factory Mutual Insurance, Johnston, RI
2005	▪ Capital One, Richmond, VA
2005	▪ DRD Gold Limited, Johannesburg, South Africa
2005 – 2007	▪ Ingram Micro, Inc., European division, Brussels, Belgium
2004	▪ Carlisle Companies, Inc., Charlotte, NC
2004	▪ Amgen Corporation, Thousand Oaks, CA
2003	▪ Zurich Financial Services, U. S. division, Schaumburg, IL
2003	▪ Cytyc Corporation, Boston, MA
2001 – 2001	▪ UBS AG, Zurich Switzerland
2000 – 2005	▪ Baker & McKenzie, London, UK
2001	▪ Norton Rose, London, UK
2001	▪ The Mathworks, Inc., Boston, MA
2000	▪ U.S. Department of Commerce, Bureau of Economic Analysis, Washington DC
2000	▪ GE Capital Corporation, Dublin Ireland
1999 – 2001	▪ Institute of Chartered Accountants in Ireland (ICAI), Dublin Ireland
1998	▪ Allegro Resorts Dominicana, S.A., Dominican Republic and Mexico
1997 – 1998	▪ CoBank, Inc., Denver, CO
1996 – 1999	▪ Unocal Corporation, Houston, TX and Indonesia

### Academic Positions

Southern Methodist University, Cox School of Business

Visiting Clinical Professor (part-time): 2013 – 2019

Colorado State University, College of Business

Visiting Clinical Professor (part-time): 2017 – 2019

Thunderbird School of Global Management

Associate Professor: 1993 – 2006 (tenured in 1994; Emeritus in 2006)

Coordinator of Accounting Dept: 1995 – 1997, 1999 – 2001

U.S. Securities and Exchange Commission, Office of the Chief Accountant

Academic Accounting Fellow: August 1992 to August 1993

Member of the staff of the Chief Accountant of the SEC, principal advisor to the commission on accounting matters. Participated in deliberations of numerous accounting issues in areas including financial instruments, business combinations, stock compensation, environmental liabilities, oversight of standard setting bodies and the accounting profession, and enforcement of the securities laws.

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Wake Forest University, Babcock Graduate School of Management  
Associate Professor: June 1990 to August 1992

Dartmouth College, Amos Tuck School of Business Administration  
Associate Professor: May 1986 - June 1990  
Assistant Professor: December 1981 - May 1986

Massachusetts Institute of Technology, Sloan School of Management  
Visiting Associate Professor: Fall Semester, 1986

School of Hotel Administration of Puerto Rico, Auspices of Cornell University  
Instructor: August 1973 - May 1975

**Litigation and Arbitration Support Services (1985 – Present)**

Type of Matter: Securities Fraud  
Law Firm: Pomerantz LLP  
Case Name: In re GOL Linhas Aéreas Inteligentes S.A. Securities Litigation  
Services Provided: Consultant for Plaintiff related to forensic financial statement analysis, the application of International Financial Reporting Standards, and SEC disclosure requirements applicable to foreign private issuers  
Status: Ongoing  
Date: February 2021

Type of Matter: Estate settlement  
Law Firm: Hahn & Hessen LLP  
Case Name: Bessemer Trust Company, N.A. v. Edward J. Hart  
Services Provided: Expert witness for Plaintiff related to forensic financial statement analysis and the application of U.S. GAAP  
Status: Ongoing  
Date: September 2020

Type of Matter: Insurance company bad faith  
Law Firm: Merlin Law Group  
Case Name: Blaski v. Liberty Mutual Insurance Company  
Services Provided: Expert witness for plaintiff related to financial calculations of damages  
Status: Ongoing  
Date: September 2020

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Type of Matter: Insurance company bad faith  
 Law Firm: Merlin Law Group  
 Case Name: ACS International Products, LP v. State Automobile Mutual Insurance Company  
 Services Provided: Expert witness for plaintiff related to financial calculations of damages  
 Status: Ongoing  
 Date: August 2020

Type of Matter: Insurance company bad faith  
 Law Firm: Merlin Law Group  
 Case Name: Flint Farms, LLC v. Nationwide Mutual Insurance Company  
 Services Provided: Expert witness for plaintiff related to financial calculations of damages  
 Status: Ongoing  
 Date: March 2020

Type of Matter: Negligence  
 Law Firm: Poli, Moon and Zane, PLLC  
 Case Name: Bertolino et al v Arizona  
 Services Provided: Expert witness for plaintiff related to financial calculations of damages  
 Status: Ongoing  
 Date: March 2020

Type of Matter: Insurance company bad faith  
 Law Firm: Merlin Law Group  
 Case Name: Nelson v. Armed Forces Insurance Exchange and Titan Restoration of Arizona, LLC  
 Services Provided: Expert witness for plaintiff related to financial calculations of damages  
 Status: Ongoing  
 Date: January 2020

Type of Matter: Accounting errors in SEC filings  
 Law Firm: Pomerantz LLP  
 Case Name: Prause v. TechnipFMC  
 Services Provided: Expert witness for plaintiff related to non-compliance with accounting standards and materiality  
 Status: Resolved  
 Date: November 2019

Type of Matter: Insurance company bad faith (arbitration)  
 Law Firm: Merlin Law Group  
 Case Name: Starr Surplus Lines Ins. Co. v. Prime Holdings Insurance Services, Inc.  
 Services Provided: Expert witness for plaintiff related to errors in claims assessment  
 Status: Ongoing  
 Date: December 2019

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Type of Matter: Tort, Motor Vehicle  
Law Firm: Schiller Law  
Case Name: Pineiro v. Paolino  
Services Provided: Expert witness for plaintiff related to consequential damages and interest  
Status: Ongoing  
Date: December 2019

Type of Matter: Insurance company bad faith  
Law Firm: Merlin Law Group  
Case Name: Martin's Crude Connection, LLC v. Waylon Pettet Insurance and Financial Services, LLC  
Services Provided: Expert witness for plaintiff related to loss of customers allegedly resulting from insurance company bad faith  
Status: Resolved  
Date: June 2019 – August 2019

Type of Matter: Sarbanes-Oxley whistleblower claim (OHSA administrative proceeding)  
Law Firm: Mary Schultz Law  
Case Name: Daramola v Oracle  
Services Provided: Expert witness for plaintiff related to SEC financial reporting and materiality  
Status: Ongoing  
Date: May 2019 - present

Type of Matter: Insurance company bad faith  
Law Firm: Russo, Russo & Slania, PC  
Case Name: Chukly and Angela Chukly v. American Family Mutual Insurance Company;  
Services Provided: Expert witness for plaintiff related to consequential damages and interest  
Status: Resolved  
Date: November 2018 – Present

Type of Matter: Sarbanes-Oxley whistleblower claim  
Law Firm: Mary Schultz Law  
Case Name: Steven Honkus v. Trimble Navigation, Ltd.  
Services Provided: Expert witness for plaintiff related to SEC financial reporting and materiality  
Status: Resolved  
Date: February – August 2018

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Type of Matter: Insurance company bad faith  
Law Firm: Merlin Law Group  
Case Name: Parrish's Bar & Grill, L.L.C., et al v. United States Liability Insurance Company and Yuma Insurance, Inc.  
Services Provided: Expert witness for plaintiff related to claims, consequential damages and interest  
Status: Resolved  
Date: November 2017 – Present

Type of Matter: Insurance company bad faith  
Law Firm: Merlin Law Group  
Case Name: Wortham v. Western Mutual Insurance Company  
Services Provided: Expert witness for plaintiff related to claims, consequential damages and interest  
Status: Resolved  
Date: May 2017

Type of Matter: Insurance company bad faith  
Law Firm: Merlin Law Group  
Case Name: Revival LLLP v. Starr Surplus Lines Insurance Company  
Services Provided: Expert witness for plaintiff related to claims, consequential damages and interest  
Status: Resolved  
Date: March 2017 – 2021

Type of Matter: Insurance company bad faith  
Law Firm: Merlin Law Group  
Case Name: Martin's Crude Connection, LLC v. Lloyd's of London  
Services Provided: Expert witness for plaintiff related to loss of business allegedly resulting from insurance company bad faith  
Status: Resolved  
Date: November 2016 – 2020

Type of Matter: Insurance company bad faith  
Law Firm: Merlin Law Group  
Case Name: FAPS, Inc. v. The Travelers Indemnity Company [SEP]  
Services Provided: Expert witness for plaintiff related to loss of customers allegedly resulting from insurance company bad faith  
Status: Resolved  
Date: July – October 2016

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Type of Matter: Insurance company bad faith  
Law Firm: Merlin Law Group  
Case Name: Villa Sonoma Condominium Association v. Commercial Industrial Building Owners Alliance, Inc. et al  
Services Provided: Expert witness for plaintiff related to consequential damages from delays in reconstruction  
Status: Ongoing  
Date: May 2016 – present

Type of Matter: Insurance company bad faith  
Law Firm: Poli & Ball, PLC  
Case Name: NCH Corporation vs. RSUI Indemnity Company; State Auto Holdings, Inc; and Rockhill Insurance Company  
Services Provided: Expert witness for plaintiff related to operating and property value losses allegedly resulting from insurance company bad faith  
Status: Resolved  
Date: October – December 2015

Type of Matter: Breach of contract (arbitration)  
Law Firm: Poli & Ball, PLC  
Case Name: Seville Gardens Apartments, LLLP vs. Pro Residential Services, Inc.  
Services Provided: Expert witness for plaintiff regarding lost earnings due to inappropriate filing of a lis pendens  
Status: Resolved  
Date: May - September 2012

Type of Matter: Unlawful termination  
Law Firm: Guess & Rudd PC  
Case Name: Thomas John Devine, and Deidra Diane Mitchell, Plaintiffs, vs. MTNT Management Services, LLC, Defendants  
Services Provided: Expert witness for defendant on corporate governance matters related to the termination of employees  
Status: Resolved  
Date: April 2015 – July 2015

Type of Matter: Purchase/sale agreement  
Law Firm: Law Offices of A. Grant McCrea  
Case Name: China Silicon Corporation v. Grupo Ferroatlántica S.L., International Court of Arbitration No. 18090/VRO  
Services Provided: Expert witness for defendant on accounting matters related to the determination of the purchase price  
Status: Resolved  
Date: May - September 2012

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Type of Matter: Insurance company bad faith  
Law Firm: Poli & Ball, PLC  
Case Name: Sloan v. Farmers Insurance  
Services Provided: Expert witness for plaintiff to estimate loss of income and other damages  
Status: Ongoing  
Date: November 2010 – present

Type of Matter: Breach of contract, tampering with employees  
Law Firm: Poli & Ball, PLC  
Case Name: Shoology Design v. CBS, Ignition Print, et al  
Services Provided: Expert witness for plaintiff to estimate damages from loss of business.  
Status: Resolved  
Date: August 2009

Type of Matter: Contempt of court in a divorce proceeding  
Law Firm: Blank Rome LLP  
Case Name: Drapeau v. Drapeau  
Services Provided: Research and advisory services pertaining to stock options and other bonuses received by Defendant as CEO in a public company  
Status: Resolved  
Date: July 2008 – July 2010

Type of Matter: Real estate transaction  
Law Firm: Poli & Ball, PLC  
Case Name: Zink v. Speros  
Services Provided: Estimation of damages resulting from misrepresentations made during negotiations for the purchase and sale of real estate.  
Status: Resolved  
Date: July 2008 – April 2009

Type of Matter: Defective products and lost business  
Law Firm: Poli & Ball, PLC  
Case Name: Pacific Monarch Resorts Inc. v. A Cabinet company, Inc.,  
Services Provided: Expert witness for plaintiff to estimate lost business and excess costs incurred from defective products  
Status: Ongoing  
Date: June 2008 – present

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Type of Matter: Loss of business  
Law Firm: S.D. Matthews and Associates  
Case Name: Privett v. Rhino Sports  
Services Provided: Expert witness for plaintiff to estimate lost business from defective products  
Status: Resolved  
Date: May 2008

Type of Matter: Errors in financial statements supplied by seller to buyer  
Law Firm: Poli & Ball, PLC  
Case Name: Wolvervine Retail v. Speedsmart, Inc.  
Services Provided: Expert witness for plaintiff on economic consequences of accounting misstatements relating to acquisitions of gas station and convenience store in Arizona.  
Status: Resolved  
Date: January 2008

Type of Matter: Insurance company bad faith  
Law Firm: Poli & Ball, PLC  
Case Name: Pimal Property, Inc. v. Fireman's Fund Insurance Company  
Services Provided: Expert witness for plaintiff to estimate consequential damages from acts of bad faith  
Status: Resolved  
Date: June – November 2007

Type of Matter: Usurpation of opportunity  
Law Firm: Poli & Ball, PLC  
Case Name: Propes v. Hills  
Services Provided: Expert witness for defendant to provide financial analyses  
Status: Resolved  
Date: May – June 2007

Type of Matter: Breach of contract and fraud  
Law Firm: Blank Rome LLP  
Case Name: Unzipped Apparel, LLC v. Sweet Sportswear, LLC  
Services Provided: Expert witness for plaintiff defrauded by improper accounting for business combinations and manipulation of reserves  
Status: Resolved  
Date: 2006 - Present

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Type of Matter: Breach of contract  
Law Firm: Beals Hubbard, PLC, Farmington Hills, Michigan  
Case Name: Shaw v. MRO Software, Inc.  
Services Provided: Expert witness for plaintiff deprived of sales commissions due to erroneous accounting for software sales.  
Status: Resolved  
Date: 2005 - 2006

Type of Matter: Breach of contract  
Law Firm: Poli & Ball, Phoenix, AZ  
Case Name: Gerard Haagmans v. Inter-tel Integrated Systems, Inc.  
Services Provided: Valuation of lost business for plaintiff.  
Status: Resolved  
Date: January 2006 – March 2006

Type of Matter: Errors in financial statements supplied by seller to buyer (arbitration)  
Law Firm: Brown Rudnick, New York, NY  
Case Name: SABMiller plc against Pacific First Investments Corporation, Futura Corporate Investments Limited and Central American Beverage Corporation  
Services Provided: Expert witness for claimant on economic consequences of accounting misstatements relating to acquisitions of businesses in El Salvador. Accounting issues involve improper capitalization of expenses, asset impairment, receivables, loans, employee benefits and contingencies in accordance with El Salvadoran accounting standards.  
Status: Resolved  
Date: June 2005 – February 2006

Type of Matter: Errors in financial statements supplied by seller to buyer (arbitration)  
Law Firm: Dewey Ballantine, New York, NY  
Case Name: SABMiller plc against Dole Food Company, Inc.  
Services Provided: Expert witness for claimant on economic consequences of accounting misstatements relating to acquisitions of businesses in Honduras. Accounting issues involve improper capitalization of expenses, asset impairment, receivables, loans, employee benefits and contingencies in accordance with US GAAP and International Accounting Standards.  
Status: Resolved  
Date: March - June 2005

Type of Matter: Embezzlement of funds hidden by false financial statements  
Law Firm: Poli & Ball, Phoenix, AZ  
Case Name: Mazarine Investments, Inc.  
Services Provided: Expert witness for plaintiff regarding financial statement fraud and CPA firm malpractice.  
Status: Resolved  
Date: February – September 2000

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Type of Matter: Determination of final purchase price in buy-sell agreement  
Law Firm: Poli & Ball, Phoenix, AZ  
Case Name: PHXW Corporation  
Services Provided: Expert witness on financial reporting issues involving final purchase price calculation of a business. Accounting issues involve tangible asset, intangible asset and liability measurement.  
Status: Resolved  
Date: February – May 1997.

Type of Matter: Contractor liability for errors in construction  
Law Firm: Poli and Ball, Phoenix, AZ  
Case Name: Amy Munyon, DVM, Phoenix, Arizona  
Services Provided: Expert witness on business valuation and lost profits involving contractor liability for errors in building construction.  
Status: Resolved  
Date: April 1997

Type of Matter: Erroneous financial statements supplied to lender  
Law Firm: Fennemore Craig, Phoenix, AZ  
Case Name: Greyhound Financial Corporation vs. Halliburton Company and Chem-Lig International Industries, Inc.  
Services Provided: Expert witness on financial reporting issues for plaintiff. Accounting issues involved revenue recognition, changes in accounting principles and adequacy of disclosures prior to loan default.  
Status: Resolved  
Date: January 1994 – January 1995

Type of Matter: Determination of final purchase price in buy-sell agreement  
Law Firm: Petree Stockton and Robinson, Winston-Salem, NC  
Case Name: RJR-Nabisco v. Dibrell and Ernst & Young  
Services Provided: Expert witness on inventory writedowns, fixed asset writedowns, revenue recognition, financial instruments, and auditor independence.  
Status: Resolved  
Date: November 1990 – September 1991

## **Professional Affiliations, Achievements & Awards**

- Member, Public Company Accounting Oversight Board's Standing Advisory Group, 2014 – 2017
- Member, American Institute of Certified Public Accountants (1981 – 2018; CPA from 1981 – 2021)
  - Financial Accounting and Reporting Subcommittee for the CPA Examination (2012 – 2015)
- Arizona Society of CPAs
  - Accounting and Assurance Steering Committee (2012 – 2015)
- Association of Audit Committee Members, Inc.
  - Advisory Board (2003 – present)
- Beta Gamma Sigma Honorary Society
- Educator of the Year Award – Babcock Graduate School of Management, Wake Forest University 1992
- Herman C. Miller Award for Excellence in Teaching – Faculty of Accounting, The Ohio State University – 1980
- Outstanding Teaching Associate (Pacesetter's Teaching Award), College of Administrative Science. The Ohio State University – 1979, 1980, 1981.
- Jones International University
  - Advisory Board for on-line BBA and MBA Programs (2000 – 2005)
- Board of Directors, Shawmut Arlington Trust Company, Lawrence, MA – 1985 – 1990
- American Accounting Association
- Review Board of *Behavioral Research in Accounting*, December, 1991 to 1999.
- Reviewer for academic journals:
  - The Accounting Review*
  - Accounting, Organizations and Society*
  - Journal of Accounting and Auditing*
  - Accounting Horizons*
  - Research in Accounting Regulation*
  - Financial Management*
  - Journal of Accounting and the Public Interest*
  - Abacus*
  - Journal of International Accounting Research*

## **Publications**

### **Articles, Commentary and Speeches**

"The Spirit of Accounting: A Tribute to Walter Schuetze," *Accounting Today*, December 27, 2017.

Book Review: "The End of Accounting," *The CPA Journal*, December 2016.

"Non-GAAP Financial Metrics: Why Accountants Should Care," with Gregory Sommers, *The CPA Journal*, June 2016.

"On the Coexistence of Professionalism and Commercialism in CPA Firms: A Path Forward," *The CPA Journal*, May 2015.

"The Problem of Management Bias in Accounting Estimates: An Investor Perspective on Root Causes and the Solution," with Bo Nordlund, *Business Horizons*, Sep-Oct 2015.

"Bumps in the Road to IFRS Adoption: Is a U-turn Possible?" *Accounting Horizons*, March 2013.

Speech: "Bumps in the Road to IFRS Adoption: Is a U-turn Possible?" keynote speech at the mid-year meeting of the Public Interest Section of the American Accounting Association, March 31, 2012

Speech: "Whither IFRS in the U.S.: The Answer is in the Details," keynote at the annual meeting of the American Accounting Association Northeast Region, October 28, 2011.

What Nobody is Saying about Convergence," *Compliance Week*, July 1, 2008.

"Web Technology Solves International Collaboration Challenges," *Global Vista*, March 2005.

"Sarbanes-Oxley: Unintended Consequences," *Global Vista*, April 2004.

"A Comparison of Protocol, Compensatory, and Non-compensatory Models of Judgment," with Linda Schneider, *Accounting, Organizations and Society*, Vol. 21, No. 1, 1996.

"Confidence and Information Usage: Evidence from a Bankruptcy Prediction Task", *Behavioral Research in Accounting*, Vol. V, 1993.

The Outcome Bias in Performance Evaluation: Effects of Decision Process Observability and Consensus" with Joseph Fisher, *Behavioral Research in Accounting*, Vol. V, 1993.

"Disaggregating the Rate of Return on Common Shareholders' Equity: A New Approach," with Clyde Stickney, *Accounting Horizons*, Vol. 4, No. 4, December 1990.

"Linear versus Process Tracing Approaches to Judgment Modeling: A New Perspective on Cue Importance", with John Shank, *Accounting, Organizations and Society*, Vol. 14, Nos. 1/2, 1989.

"The Effects of Business Environment and Strategy on a Firm's Rate of Return on Assets", with Clyde P. Stickney, *Financial Analysts Journal*, January/February, 1989.

"Consolidating Captive Finance Subsidiaries: Evaluating the Impact of SFAS No. 94 on Financial Statements," with Ashwinpaul Sondhi and George Sorter, *Financial Analysts Journal*, November/December, 1989.

"The Effect of Task Predictability and Prior Probability Disclosure on Judgment Quality and Confidence", with Cornelius Casey, *The Accounting Review*, March 1986.

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"Accounting Measures of Unfunded Pension Liabilities and the Expected Present Value of Future Pension Cash Flows", with Clyde P. Stickney, *Journal of Accounting and Public Policy*, 1986.

"Simplifying Tax Simplification: An Analysis of Its Impact on the Profitability of Capital Investment", with Kevin J. Maloney, *Financial Management*, summer 1985.

"Probability Analysis: A System for Making Better Decisions", with Dennis H. Ferguson, *Cornell Hotel and Restaurant Administration Quarterly*, August 1985.

"FASB Statement No. 52 and Its Implications for Financial Statement Analysis", with George H. Sorter, *Financial Analysts Journal*, May/June 1983.

"Analyzing Food and Labor Costs", with Dennis H. Ferguson, *Cornell Hotel and Restaurant Administration Quarterly*, November 1983.

"Cognitive Processes in Information System Choice", *The Ohio State University Doctoral Dissertation*, 1982.

### Texts, Chapters, Serials, Web-Based Materials

Weblog: *The Accounting Onion* ([www.accountingonion.com](http://www.accountingonion.com)), August 2007 – present. Over 5 million page views since inception in 2007 through 2017. Approximately 250 full-length commentaries on financial reporting issues affecting public companies.

Web-based serial and reference materials: *SEC Compliance: Financial Reporting and Forms*, June 2008 – present, Thomson Reuters. Monthly updates to SEC reference materials and bulletin of recent SEC, GAAP, IFRS and GAAS developments.

Chapter: "Financial Reporting Quality," *International Financial Statement Analysis — CFA Institute Investment Series*, John Wiley, 3<sup>rd</sup> edition, 2014, with Jack Cieselski and Elaine Henry.

Chapter: "Evaluating Quality of Financial Reports," *International Financial Statement Analysis — CFA Institute Investment Series*, John Wiley, 3<sup>rd</sup> edition, 2014, with Jack Cieselski and Elaine Henry.

Web-based serial: *Financial Reporting Digest*, monthly newsletter of SEC and accounting regulatory developments published by Executive Enterprises Inc., June 2005 – 2009.

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