

**EDUCATION and CERTIFICATION**

PhD., University of North Texas, May, 1988  
Major: Accounting Minor: Economics

M. S., University of Southern California, June, 1975  
Major: Systems Management

B. A., East Texas State University, August, 1968  
Major: English and History

CPA, Texas, 1979

**ACADEMIC AND TEACHING EXPERIENCE**

Professor of Accounting, Sam Houston State University, 2000 - Present  
Director, SAP Program, College of Business Administration, Sam Houston State University,  
2007 - Present  
Chair, Department of Accounting, Sam Houston State University, 1996 - 2007  
Associate Professor, Sam Houston State University, 1994 - 2000  
Assistant Professor, George Mason University, 1988 - 1994  
Assistant Professor, Stephen F. Austin State University, 1986 - 1988  
Accounting Instructor, University of North Texas, 1984 - 1986  
Graduate Teaching Assistant, University of North Texas, 1983 - 1984  
Instructor, Center for Financial Engineering in Development (CFED),  
Washington, D. C., 1993 - 1994  
Instructor, Professional Development Institute (PDI), 1990 – 1995  
CPE Instructor, Texas Society of CPAs, Georgia Society of CPAs, New Jersey Society of  
CPAs, Virginia Society of CPAs, Florida Society of CPAs, 1990 – 1995

**SCHOLARLY ACTIVITIES**

**PUBLISHED ARTICLES**

“Using Non-Academic Multimedia Resources to Enhance Student Learning of Fact-Based  
Fraud Cases.” *Journal of Forensic and Investigative Accounting*, with R. Daigle and J.  
Morris, Volume 7, Issue 1, January – June 2015, pg. 212-252.

“Cost of Quality Usage and Its Relationship to Quality System Maturity.” *International  
Journal of Quality and Reliability Management*, vol. 24, no. 2. (Spring 2007), with V.  
Sower and E. Broussard.

“Intent to Leave Among Geographically Isolated Branch Office Employees: An Empirical  
Study.” *The Journal of American Academy of Business, Cambridge*, Volume 5, No. 1 & 2  
(September 2004), with P. Morris and C. Rhodes.

“An Experiment Using ABC-Based Value Indexing for Bank Services.” *Journal of  
Commercial Banking and Finance*, Volume 2, (January 2003), with L. Ashorn and J.  
Bexley.

"Does Planning Make a Bank More Effective," *Journal of Commercial Banking and Finance*, Volume 1, (January 2002), with J. Bexley and L. Ashorn.

"A Case Study Using ABC to Quantify Environmental Costs in Plant Operations," *Journal of Cost Management* (September/October, 1998), with A. Stratton.

"Antecedents and Consequences of Job-Related Tension Among Information Systems Auditors," *Journal of Business and Behavioral Science* (Vol. 3, #3, Spring, 1998).

"Professional Career Prospects and the Internal Auditor," *Journal of Accounting and Finance Research* (Spring, 1998), with A. Ketchand.

"An Examination of the Work-Related Motivational Needs of Professional EDP Auditors," *Advances in Accounting*, (Vol. 12, Fall 1994).

"An Examination of Satisfaction with Promotion Opportunities and Evaluation Criteria as Mechanisms for Affecting Internal Auditor Commitment, Job Satisfaction, and Turnover Intentions," *Journal of Managerial Issues*, (July, 1994).

"An Empirical Examination of a Model of Turnover Intentions of Information Systems Auditors," *The Journal of Applied Business Research*, (Volume 10, No. 1, Spring 1994).

"Factors in the Sale of a Real Estate Business: An Update on Covenants Not to Compete," *Tax Management Real Estate Journal*, (Volume 8, 1992) with M. Tucker.

"The Effects of New Auditing Standards in SAS 65 on EDP Auditors," *The EDP Auditor Journal*, (Volume II, 1991).

"A Professional Doesn't Quit at Five O'Clock," Fraud Findings, *The Internal Auditor*, (August, 1991).

"Recent Developments in the Tax Accounting Treatment of Long Term Contracts," *The Journal of Corporate Taxation*, (Spring, 1991) with M. Tucker.

"Hopkins v. Price Waterhouse: Personnel Policy Implications of a Supreme Court Ruling," *Research in Accounting Regulation*, (Volume 4, 1990) with M. Tucker.

"The Excise Tax on Excess Retirement Benefit Distributions and Accumulations," *Journal of the American Society of CLU and ChFC*, (May, 1990) with M. Tucker.

"Oil and Gas Taxation and the Technical and Miscellaneous Revenue Act of 1988," *Oil and Gas Tax Quarterly*, (June, 1989) with M. Tucker.

"How Much Does It Really Cost To Be Green? The Need for an Environmental Cost Classification System." Sam Houston State University Center for Business and Economic Development Working Paper 95-19A (September, 1995).

**PUBLISHED CASES**

*Quazi Computers Course Case 4.0. (568 pages)* SAP SE (Ed.) SAP University Alliance Learning Hub, Business Process Management, (2016) with F. Noman.

*Flya Kite Fully Integrated Course Case 8.0 (200 pages)* SAP SE (Ed.) SAP University Alliance Learning Hub, Business Process Management, (2016) with F. Noman

*Classic Rockers Course Case 2.0 (427 pages).*SAP SE (Ed.) SAP University Alliance Academic Learning Hub, Accounting and Finance, (2016) with R. Daigle and F. Noman.

*Classic Rockers AIS Case. (182 pages).*SAP AG (Ed.) SAP UA Community Network, Accounting and Finance, <http://scn.sap.com/community/uac/accounting-and-finance-library> (2013) with R. Daigle and F. Noman.

*Quazi Computers Configuration Case. (593 pages)* SAP AG (Ed.) SAP UA Community Network, Business Process Management [http://www.sdn.sap.com/irj/uac/library-bpm\\_advanced\\_topics#section14](http://www.sdn.sap.com/irj/uac/library-bpm_advanced_topics#section14) (2013) with F. Noman.

*RF Clothing Configuration Case. (115 pages).* SAP AG (Ed.) SAP UA Community Network, Business Process Management - Advanced Topics, (2011) with F. Noman.

*Flya Kite Fully Integrated Case. (154 pages)* SAP AG (Ed.) SAP UA Community Network, Business Process Management <https://www.sdn.sap.com/irj/scn/library-bpm#section12> (2008) with F. Noman.

*Flya Kite - Independent Accounting Case. (43 pages)* SAP AG (Ed.) SAP UA Community Network, Accounting <https://www.sdn.sap.com/irj/scn/library-accounting#section15> (2008) with F. Noman.

*Flya Kite - Independent Sales Case. (47 pages)* SAP AG (Ed.) SAP UA Community Network, Marketing <https://www.sdn.sap.com/irj/scn/library-marketing#section2> (2008) with F. Noman.

*Flya Kite - Independent Production Planning Case. (33 pages)* SAP AG (Ed.) SAP UA Community Network, Operations/Supply Chain Management <https://www.sdn.sap.com/irj/scn/library-scm#section15> (2008) with F. Noman.

*Flya Kite - Independent Purchasing Case. (29 pages)* SAP AG (Ed.) SAP UA Community Network, Operations/Supply Chain Management <https://www.sdn.sap.com/irj/scn/library-scm#section17> (2008) with F. Noman.

*Flya Kite - Independent Human Resources Case. (24 pages)* SAP AG (Ed.) SAP UA Community Network, Human Capital Management <https://www.sdn.sap.com/irj/scn/library-hcm#section2> (2008) with K. Utecht and F. Noman.

## GOVERNMENT REPORTS

*Environmental Activity Cost Analysis, Holston Army Ammunition Plant*, Strategic Environmental Defense Research Program and Office of Naval Research, Washington, D. C. (December, 1997).

*Environmental Life Cycle Cost: Sense and Destroy Armor*, US Army PBMA, Picatinny Army Arsenal, NJ (September, 1995).

## PROCEEDINGS

"Teaching the Concepts and Demonstrating Business Process Integration – The Flya Kite Fully Integrated Case." *2016 Proceedings of the Nineteenth SAP Academic Conference Americas*, (February 18, 2016) with F. Noman.

"Using SAP Client Configuration to Teach Business Process Management – The Quazi Computers Case." *2016 Proceedings of the Nineteenth SAP Academic Conference Americas*, (February 18, 2016) with F. Noman.

"Using SAP to Teach the Concepts and Application of Internal Controls in Business Processes – The Classic Rockers Case." *2016 Proceedings of the Nineteenth SAP Academic Conference Americas*, (February 18, 2016) with R. Daigle and F. Noman.

"Business Process Integration at Sam Houston State University." *Proceedings of the SAP Curriculum Congress '06*. (March 2-5, 2006), with F. Noman.

"Cost of Quality: Why More Organizations Do Not Use it Effectively." *Proceedings of the American Society for Quality's 57th Annual Quality Congress* (June, 2003), 625-637 with V. Sower (Invited by John Shottmiller).

"Cost of Quality Distribution and Quality System Maturity: An Exploratory Study." *Proceedings of the American Society for Quality's 56th Annual Quality Congress* (June, 2002), 343-354, with V. Sower, and S. Cooper (Invited by John Shottmiller).

"Case Studies Using ABC to Quantify Environmental Costs in Weapon Systems Development and Energetics Production," *Proceedings: ABC Technologies 9th Annual International User Group Conference*, (October 21, 1999).

"ABC-Based Value Indexing for Decision Making Regarding Bank Services," *Proceedings: National Applied Business Research Conference*, (August 2, 1999).

"Using a Laptop-Driven, Multimedia Process to Integrate an Anchorperson/Soundbite, Music Video, Videogame, Internet Approach to Accounting Classroom Instruction," *Proceedings: American Society of Business and Behavioral Sciences*, (February 22, 1999).

"Identifying and Quantifying Hidden Private Environmental Costs," *Proceedings: American Chemical Society, I&EC Special Symposium*, Pittsburgh, PA, September 15, 1997.

"An Examination of the Relationships Between Organizational Variables and the Job Satisfaction of Internal Auditors," *Proceedings: American Society of Business and Behavioral Sciences*, (February, 1996).

"The Effects of JIT Adoption on Reported Financial Performance Measures: Implications for Research," *Southwest Business Symposium Proceedings*, (April, 1995), with E. Hawkins.

## **WORKSHOP PRESENTATIONS**

"Accounting Information Systems Using Classic Rockers"" SAP University Alliance Workshop, Sam Houston State University, Huntsville, Texas (January 5 – 8, 2015), with R. Daigle.

"Quazi Computers Configuration Case"" SAP University Alliance Workshop, Sam Houston State University, Huntsville, Texas (January 4 - 7, 2011), with F. Noman.

"Flya Kite Case: Processing Transactions Through Logistics and Support Processes in SAP" SAP University Alliance Workshop, University of Wisconsin at Milwaukee, Milwaukee, Wisconsin (July 7 – 11, 2008), with F. Noman.

"SAP Case to Teach Business Processes and Transaction Processing." AIS Educators Conference 2008. Fort Collins, Colorado (June 27, 2008), with F. Noman.

"HiHo YoYo Company Case," SAP University Alliance Workshop, University of Wisconsin at Milwaukee, Milwaukee, Wisconsin (July 9, 10, & 11, 2007), with F. Noman.

"Hands-On Introduction to SAP Processing," AIS Educators Conference, Estes Park, Colorado, (June 29, 2007), with F. Noman

"SAP Cases in the Classroom – Quazi Computers and RF Clothing," SAP Curriculum Congress 2007, Vancouver, British Columbia (March 1 & 2, 2007).

"SAP Cases in the Classroom," SAP University Alliance Workshop, University of Wisconsin at Milwaukee, Milwaukee, Wisconsin (July 10, 11, & 12, 2006).

## **PRESENTATIONS**

"Classic Rockers: An SAP Case for Teaching Transaction Processing and Internal Controls," AIS Educator Conference, Denver, CO. (June, 2018) with R. Daigle and F. Noman.

"Classic Rockers: An SAP Case for AIS," AIS Educator Conference, Colorado Springs, CO. (June, 2017) with R. Daigle and F. Noman.

"Teaching the Concepts and Demonstrating Business Process Integration – The Flya Kite Fully Integrated Case," SAP Academic Conference 2016, San Diego, California (February 18, 2016) with F. Noman.

"Using SAP Client Configuration to Teach Business Process Management – The Quazi Computers Case," SAP Academic Conference 2016, San Diego, California (February 18, 2016) with F. Noman.

"Using SAP to Teach the Concepts and Application of Internal Controls in Business Processes – The Classic Rockers Case," SAP Academic Conference 2016, San Diego, California (February 18, 2016) with R. Daigle and F. Noman.

"Classic Rockers – An Introduction to Transaction Processing and Internal Control in SAP for the Introductory AIS Course," AIS Educator Conference, Golden, CO (June 27, 2014) with R. Daigle and F. Noman.

"Classic Rockers – An Introduction to Transaction Processing and Internal Control in SAP for the Introductory AIS Course," 2014 AAA Information Systems Mid-Year Meeting, Raleigh, NC (January 25, 2014) with R. Daigle and F. Noman.

"Classic Rockers – An Introduction to Transaction Processing and Internal Control in SAP," AIS Educator Conference, Laramie, WY (June 28, 2013) with R. Daigle and F. Noman.

"A Multi-Media Approach to Fact-Based Financial Statement Fraud Case Study Analysis," American Accounting Association Forensic and Investigative Accounting Conference, New Orleans, LA (March 2013) with R. Daigle and J. Morris.

"A Video Approach to Financial Statement Fraud Case Study Analysis," American Accounting Association Annual Meeting, National Harbor, Maryland, (August 7, 2012) with R. Daigle and J. Morris.

*"Classic Rockers -- An Introduction to Business and Transaction Processing and Internal Control Concepts in SAP for the AIS Course,"* AIS Educators Conference, Estes Park, Colorado, (June 28, 2012), with R. Daigle, and F. Noman.

"Using a SAP Case to Teach Business and Transaction Processing and Imbedded Control" AIS Educators Conference, Ft. Collins, Colorado (June 25, 2011) with R. Daigle and F. Noman.

"Using a SAP Case to Teach Business Processes and Transaction Processing - PP and SD," AIS Educators Conference, Colorado Springs, Colorado (June 27, 2009).

"Quazi Computers Configuration Case," SAP America University Alliance Curriculum Congress, Charlotte, North Carolina (March 14, 2009).

"Implementing SAP in the Business Curriculum," Southwest Decision Science Institute, San Diego, CA (March 15, 2007).

"Quazi Computers and RF Clothing," SAP America University Alliance Curriculum Congress, Dallas, Texas (March 4, 2006).

"Applying the ABC Framework to Measure Direct Environmental Costs of Products and Processes," National Defense Industrial Association 26th Environmental Symposium, Long Beach, California, (March 30, 2000).

"Significance of Electronic Trading," Western Decision Sciences Institute Annual Meeting, Maui, Hawaii, (April 18, 2000), presented by B. Maniam.

"A Method for Identifying and Quantifying the Costs of Environmental Activities," Society of Cost Estimating and Analysis, National Conference, Denver, June 25, 1997.

"Tenure Issues: Should Tenure Be Revamped or Eliminated," Panel Presentation, Southwest American Accounting Association, New Orleans, March 15, 1997

"Environmental Cost Analysis (ECA) as the Link Between Life Cycle Assessment (LCA) and the Real World," Presentation, Sustainable Development: Managing the Transition, DeLange Woodlands Conference, Rice University, March 4, 1997.

"Using a System's Approach to Enhance Classroom Performance," Southwestern Business Administration Teaching Conference, October 19, 1996.

"A Taxonomy for Classifying Environmental Cost in Cost Analysis and Decision Making," Society of Cost Estimating and Analysis, National Conference, Orlando, June 23, 1996.

"Development of a Professional Code of Ethics for County Auditors," Texas Association of County Auditors, Annual Meeting, October 16, 1995.

## **COURSES TAUGHT**

Information Systems Audit and Assurance (graduate)

Managerial Accounting (graduate and undergraduate)

Business Process Integration Using ERP Systems (graduate)

Auditing (graduate and undergraduate)

Accounting Information Systems (graduate and undergraduate)

Accounting Principles

Income Tax Accounting

Business Honors (team taught)

Cost Accounting

Continuing Professional Education (CPA societies and Institutes):

Activity Based Costing for Strategic Decision Making; Essentials of Activity Based Costing; Planning and Budgeting; Financial Forecasting and Management Decisions; Systems Auditability and Control; Information Integrity, Security and Recoverability; Principles of Cash Management; Basic Financial Forecasting Techniques

Managerial Accounting, Eastern European Accounting Training: CFED, Washington, DC

Accounting for Privatization - Internal Controls and Accounting Information

Systems, Eastern European Accounting Training CFED, Washington, DC

Auditing BOO/BOT, Indonesian Government Auditor Training, CFED, Washington, DC

## **GRANTS, HONORS, AND AWARDS:**

SAP University Alliance Program, recognition as a Visionary Member of the University Alliance, October 2014.

SAP University Alliance Programs, 2008 Majdi Najm Outstanding Service Award, presented at the 2008 SAP Curriculum Congress, Atlanta, Georgia, March 1, 2008 with F. Noman. (2008 - \$5,000)

Curriculum Development grant, Dow Chemical Foundation, Integration of SAP R/3 into the Business Curriculum (2001 - \$385,000)

Development grant, Dow Chemical Company, Design and Construction of a Technology Demonstration Center for Use in Business Education  
(1998 - \$170,000)  
Research grant, SERDP, Environmental Cost Analysis Project, Office of Naval Research  
(1997 - \$375,000)  
Research grant, US Army, PBMA, SADARM Environmental Life Cycle Costing  
(1995 - \$165,000)  
Research grant, Faculty Research Council, SHSU  
(1995 - \$5,000)  
Research grant, The Centennial Companies, George Mason University  
(1989 - \$5,000)  
Research grant, Accounting Excellence Fund, Stephen F. Austin State University  
(1986 - \$1,500)  
Doctoral fellowship in accounting, University of North Texas  
Doctoral scholarship in accounting, University of North Texas  
Beta Alpha Psi  
Beta Gamma Sigma  
The Honor Society of Phi Kappa Phi  
Participant, PWC University for Faculty, 2006  
Faculty Participant, System Development Life Cycle Seminar, KPMG,  
Montvale N. J., Summer 1987  
Doctoral Student Participant, CAMI Annual Planning Conference,  
Chevy Chase, Maryland, June, 1985.

## PROFESSIONAL ACTIVITIES AND MEMBERSHIPS

Associate Editor, *Accounting Educator's Journal*, 2007 - Present  
Editorial Board *International Review of Accounting* (1988 – 1994)  
Reviewer for *The Journal of Managerial Issues* (1998 – 1994)  
Reviewer, Page and Hooper, *Accounting and Information Systems*, 4th Ed.  
ad hoc Reviewer for the *Journal of Business Strategies*  
Chair, Behavior Accounting Syllabi Project, Accounting, Behavior and  
Organizations Section, AAA, 1990 - 1993  
Executive Committee, Accounting, Behavior and Organization Section,  
AAA, 1990 - 1994  
Member: American Institute of Certified Public Accountants

## PROFESSIONAL AND WORK EXPERIENCE

Project Manager and Principal Investigator, Energetics Environmental Life Cycle Costing Project, Strategic Environmental Research and Development Program (SERDP), Texas Research Institute for Environmental Studies under contract with the Office of Naval Research, Washington, D.C., 1996 - 1997.

Project Manager, Environmental Life Cycle Costing Project, Texas Regional Institute for Environmental Studies under contract with the United States Army Office of Production Base Modernization, Picatinny Army Arsenal, NJ. 1995-1996.

Independent Conference Evaluator - First Annual National Guard Joint Quality Conference, Washington, D.C.- July, 1991:  
Independent evaluator of the first annual National Guard TQM conference reporting directly to commander of the National Guard



Bureau, DoD, regarding the quality and effectiveness of the conference; prepared/presented evaluation report which will serve as the basis for planning future conferences.

Ross Quarles, CPA, Dallas, Texas, January, 1980 - May, 1985:

Sole practitioner engaged in public accounting practice involving individual, corporate, partnership, and fiduciary tax preparation, planning, and consulting; write-up work for small business clients; audits of small municipalities; computerization of client accounting systems; and small business management advisory services.

Texas Instruments Incorporated, Dallas, Texas, 1976 - 1981:

Financial Planner: Corporate Staff July, 1980 - January, 1981.

Responsible for preparation of monthly TI worldwide balance sheet forecast, reconciliation of statutory vs. operational entity financial statements, and preparation/presentation of financial analyses to the Board of Directors.

General Accounting Manager, Facilities Division October, 1979 - July, 1980.

Responsible for division general ledger, monthly and year-end close, preparation of audit schedules, maintenance of corporate-wide plant and real property asset records, supervised six professional and twelve clerical personnel.

Corporate Information Systems Auditor/Internal Auditor  
June, 1976 - September, 1979.

In-charge auditor and staff auditor on financial, operational, and EDP audit engagements in North and Central America; EDP audit specialist for internal audit staff; internal audit reviewer of systems development projects; EDP audit liaison and CAS for independent auditors; updated and maintained data base and EDP application used to consolidate audit schedules and prepare corporate year-end financial statements for audit.

United States Air Force November, 1970 - June, 1975:

Captain. Deputy Missile Combat Crew Commander Senior

Evaluator, Malmstrom AFB, Montana; Olympic Arena Missile Combat Competition participant, 1974 and 1975.