

VITA
Carl W. Brewer, Ph.D., CPA
January 2016

Education:

Doctor of Philosophy in Business Administration, University of Houston, 1981
Major: Accounting
Minor: Finance
Dissertation: "The Nature of Audit Risk Indicators and Their Effect on the
Intensity of Audit Work Performed"
Master of Science in Accountancy, University of Houston, 1973
Bachelor of Science in Education, University of Houston, 1966
Major: Health and Physical Education
Minor: Mathematics

Professional Certification:

CPA, Texas, 1974

Work Experience - Academia:

Sam Houston State University, Huntsville, TX
Associate Professor of Accounting, 1995-Present

Sam Houston State University, Huntsville, TX
Assistant Professor of Accounting, 1988-1995

University of Houston - Downtown, Houston, TX
Assistant Professor of Accounting, 1983-1988

University of Maine at Orono, Orono, ME
Assistant Professor of Accounting, 1982-1983

Stephen F. Austin State University, Nacogdoches, TX
Assistant Professor of Accounting, 1981-1982

University of Houston-Clear Lake, Clear Lake City, TX
Instructor of Accounting, 1978-1981

University of Houston, Houston, TX
Instructor of Accounting, 1976-1977

University of Houston-Clear Lake, Clear Lake City, TX
Visiting Professor, 1975-1976

Work Experience - Non-Academia:

Hughes Tool Company, Houston TX
Tax Accountant, August 1974-August 1975

Internal Auditor, January 1974-August 1974

La Marque Independent School District, La Marque, TX
High School Mathematics Teacher, 1971-1972

United States Air Force
Communications Squadron Chief of Maintenance, Communications Operations Officer,
Plans Officer, 1966-1970

Texas Air National Guard (weekend duty)
Plans Officer, Officer in Charge - Wire Section, 1975-1982

Courses Taught:

Graduate:

Problems in Budgeting and Control
Seminar in Accounting Theory
Topics in Managerial Accounting

Undergraduate:

Accounting Information Systems
Advanced Accounting
Auditing
Comptrollership
Cost Accounting
Financial Accounting
Intermediate Accounting
Managerial Accounting

Publications:

Journal Articles:

"A Systematic Method of Preparing a Direct Materials Budget," Carl Brewer and Cassy Henderson. Accepted December 2015 for *Accounting Instructors Report - Winter Issue 2016*.

"Auditing for Usefulness: A New Concern?" Carl Brewer, Alice Ketchand, Jan Morris. *Business Studies Journal* (2013).

"Using the Seiler Model for Standard Costs Variance Analysis," Carl Brewer, Gloria Grayless, Linda Sweeney. *Accounting Instructors Report* (Summer, 2013).

"Using the Schrader-Malcom-Willingham Model to Explain Journal Entries," Carl Brewer, Elsie Ameen, Alice Ketchand. *Accounting Instructors Report* (September, 2011).

"A Primer on Using the Socratic Method for Accounting Ethics Instruction," Carl Brewer and Gary Baker. *Advances in Accounting, Finance and Economics* (Vol. 2, Number 1, 2009)

"Beliefs Concerning the Objective of Financial Accounting." *Academy of Accounting and Financial Studies Journal* (Vol. 13, Special Issue, 2009)

"Accounting Practitioners - Perceptions on the Objective of Financial Accounting," Carl Brewer, Taylor Klett, and Philip Morris. *The Journal of Accounting and Finance Research* (Vol. 12, Number 7, Winter II, 2004)

"Learning to Learn - Relevance for Accounting Education," Carl Brewer, Philip Morris, and Taylor Klett. *The Journal of Accounting and Finance Research* (Vol. 12, Number 6, Winter, 2004)

"A Code of Ethics for Academic Accountants: An Organizational Perspective." *The Journal of Accounting and Finance Research* (Fall 1999)

"Accounting and History." *The International Journal Of Accounting* (1990)

"A Primer on Management Control Structures." *Journal Of Business Strategies* (Spring 1990)

Research in Progress:

"Basic Account Analysis," Carl Brewer and Cassy Henderson. Target Journal is *Global Perspectives on Accounting Education*.

"Customer or Product: Assessing Accounting Students Perceptions," Carl Brewer and Cassy Henderson.

"An Entity Exchange Analysis of Assessment in Accounting," Carl Brewer and Cassy Henderson.

"Combination of Audit Risks: A Theoretical Analysis." Exploring mathematical formulation of audit risks.

Books:

"Definitions of Accounting (1900-1992)." Contribution in *The History of Accounting: An International Encyclopedia*, Michael Chatfield and Richard Vangermeersch, editors, (1995 - Garland Publishing)

"William J. Schrader." Contribution in *The History of Accounting: An International Encyclopedia*, Michael Chatfield and Richard Vangermeersch, editors, (1995 - Garland Publishing)

Proceedings:

"Product or Customer: Accounting Students' Perceptions and Preferences," Carl Brewer and Gary Baker. *Proceedings-American Accounting Association Annual Meeting* (2013).

"A Primer on Using Accounting History Topics in Accounting Classes," Carl Brewer. *Accounting Education and Research Forum - Tyler Junior College* (2011).

"The Mathematical Structure of Accounting Information Sets." *Proceedings of SHSU COBA 2009 General Business Conference* (April 2009)

"Origins and Status of the Accounting Revolution." *SWAAA Proceedings* (February 2009), Oklahoma City

"Accounting Ethics Education and the Socratic Method." Included in the Proceedings of the Academy of Accounting, Finance and Economics 2007 Annual Conference (December 2007), New Orleans

"Accounting Academicians - Perceptions on the Objective of Accounting." *SWFAD Proceedings* (April 2000)

"A Code of Ethics for Academic Accountants: An Organizational Perspective." *American Academy of Accounting and Finance Annual Meeting* (December 1998), New Orleans (published in Spring 1999)

"The Importance of Computer Technology Skills: Accounting Alumni Perspectives." *American Academy of Accounting and Finance Annual Meeting* (December 1998), New Orleans (published in Spring 1999)

"Using the Socratic Method to "Teach" Ethics to Accounting Students." *Southwestern Business Symposium Proceedings* (April 1998)

"Incorporating Accounting History into Accounting Classes." *Proceedings of the Fourth Annual Southwestern Business Administration Teaching Conference* (October 1996)

"Origins of the Accounting Revolution." *SWFAD Proceedings* (March 1996)

"An Entity/Exchange Analysis of Accounting Education and the AECC Objectives." *Southwestern Business Symposium Proceedings* (April 1995)

"The Entity Concept Applied to Accounting Education." *SWAAA Proceedings* (March 1988)

"Evaluation of Assumptions Underlying 'Involvement in Learning: Realizing the Potential of American Higher Education'" in *Realizing the Potential of the University of Houston-Downtown* (1985)

Papers/Presentations:

"A Lesson in Basic Account Analysis for Principles of Accounting Students," Carl

Brewer and Cassy Henderson. Accounting Education and Research Forum - Tyler Junior College (October 16, 2015)

"Introducing the New Financial Statements," Elsie Ameen, Carl Brewer, Alice Ketchand. Poster presentation at American Accounting Association 2010 Annual Meeting - Effective Learning Strategies Forum, San Francisco (August 2010)

"Using the Schrader-Malcom-Willingham Model to Explain Journal Entries," Elsie Ameen, Carl Brewer, Alice Ketchand. Poster presentation at American Accounting Association 2010 Annual Meeting - Effective Learning Strategies Forum, San Francisco (August 2010)

"Audit Reporting Theory and Report Evolution." Academy of Accounting, Finance and Economics 2009 Annual Conference, New Orleans (December 2009)

"A Primer on Using Accounting History Topics in Accounting Classes." Accounting Education and Research Forum - University of Texas - Tyler (November 5, 2009)

"Accounting Ethics Education and the Socratic Method." Accounting Education and Research Forum – Tyler Junior college (April 20, 2007)

"Accounting Educators Prepare to Meet New Texas Ethics Course Requirement," Taylor Klett, Philip Morris, Carl Brewer. Presented by Carl Brewer - Teaching Strategies Forum - Southwest Region American Accounting Association (March 2005)

"Using the Socratic Method." Fifth Annual Southwestern Business Administration Teaching Conference (October 1997)

Working Papers:

"Beliefs Concerning the Objective of Financial Accounting," Carl Brewer (September 2005)

"Accounting Educators Prepare to Meet New Texas Ethics Course Requirement," Taylor Klett, Philip Morris, Carl Brewer. SHSU COBA Working Paper (December 2004)

"Using Mini-Cases to Teach Ethics to Accounting Students." SHSU COBA *Working Paper* #03-03AC (June 2003)

"A Comment on Teaching Accounting History." (January 1997)

"Theory of Audit Reporting." SHSU COBA *Working Paper* (February 1995)

"The Philosophy of History Compared to Audit Inquiry." SHSU COBA *Working Paper* (February 1995)

"On the Nature of Accounting Information Sets." Working paper distributed by KPMG/PEAT MARWICK to members of the American Accounting Association Auditing Section (Jan 1989) [ROADS #88-5]

"Audit Risk: Auditors' Perceptions and a Proposed Taxonomy for Audit Risk Analysis." Working paper distributed by KPMG/PEAT MARWICK to members of the American Accounting Association Auditing Section (1982) [ROADS #82-30]

Funded Research and Grants:

Travel grant from Entergy for travel to 41st Spring Topology and Dynamics Conference (March 2007)

A College of Business Administration (Sam Houston State University) research grant (Fall 2003) to fund research on the structure of an accounting ethics course

Committees [Sam Houston State University - Selected]:

AACSB Accreditation Committee - Assessment Sub-Committee, Member
AACSB Re-Accreditation Committee - Assessment Sub-Committee, Member
College of Business Administration Assessment Committee, Member
Department of Accounting Assessment Committee, Chair

Special Accounting Department Contribution:

Designed and implemented the Accounting Department Institutional Effectiveness Program (1992-2000)

Offices Held:

American Accounting Association Innovations in Accounting Education Committee, Member (2008-2009)

Academy of Accounting Historians, Education Committee, Member (1995-96)

American Accounting Association Membership Committee, Member (1992-93)

American Accounting Association Notable Contributions to Accounting Literature Award Screening Committee, Member (1987-88)

Faculty Senate - Sam Houston State University, Member (2008-2010)

Student Organizations Service:

Sam Houston State University:

Accounting Organization Seeking Chapter Status With National Honor Fraternity,
Initial Faculty Advisor

Beta Alpha Psi - Petitioning Chapter #1058, Initial Faculty Advisor

Accounting Club, Advisor, 1992-1993

University of Houston - Downtown:

Professional Accounting Society, Advisor, 1987-1988

Memberships:

American Accounting Association

Auditing Section - American Accounting Association

National Guard Association of Texas

Honorary:

Beta Alpha Psi, Member

Phi Theta Kappa, Member