

VITA

Woody M. Liao
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Professor of Accounting

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Education:

Ph.D., Accounting, University of Florida, Gainesville, Florida, August, 1974.

M.S., Business Administration, Illinois State University, Normal, Illinois, August, 1970.

B.S., International Business, National Chengchi University, Taipei, Taiwan, June, 1966.

Appointments:

Professor of Accounting, Graduate School of Management, University of California-Riverside, July/1991 to present.

Graduate Advisor, Graduate School of Management, UCR, July 1, 2006 to present.

Senior Associate Dean, Graduate School of Management, UCR, July 2004 to June 2005.

Chair and Area Coordinator of Accounting, Graduate School of Management, University of California-Riverside, 1999 – 2003.

Professor of Accounting, Department of Accountancy & Taxation, University of Houston, September/1986 to June/1991.

Director of Ph.D. Program in Accountancy & Taxation, College of Business Administration, University of Houston, September/1985 to August/1990. Responsibilities included: recruiting, admission, advising, and evaluation of Ph.D. students.

Associate Professor of Accounting, Department of Accountancy & Taxation, University of Houston, January/1978 to August/1986.

Assistant Professor of Accounting, Department of Accounting, Virginia Polytechnic Institute and State University, Sept.1974 to Dec.1977.

Professional Certificates Held:

Certified Public Accountant (CPA)
Certified Management Accountant (CMA)

Honors and Awards:

Research Fellowship, College of Business Administration, University of Florida, 1972-73.

Ph.D. Research Grant from Deloitte, Haskins and Sells, 1973-74.

Grant-In-Aid, College of Business Administration, University of Houston, 1980.

Summer Research Grant, College of Business Administration, University of Houston, 1980-81 and 1985-88.

Peat, Marwick, Mitchell & Co. Summer Research Grant, 1982.

Halliburton Faculty Research and Service Award, University of Houston, 1989-90.

Summer Research Grant, AGSM, University of California-Riverside, 1991-1992, 2000-2001.

Recognized as one of the top prolific authors who received an accounting doctorate degree in 1974 by a recent study on prolific researchers in accounting, www.jrhasselback.com/prolificauthors.

Publications:

A. Refereed Journals:

1. "Model Sampling: A Stochastic Cost-Volume-Profit Analysis," *The Accounting Review*, October, 1975, pp.780-790.
2. "A Matrix Approach to the Depreciation Lapse Schedule preparation," *The Accounting Review*, April, 1976, pp.364-369.
3. "Equal-Cost Analysis," *Management Accounting*, April, 1976, pp.51-53.
4. "Modified payback Analysis," *Management Accounting*, September, 1976, pp.19-21.
5. "The Effect of Chance Variation of Revenue and Cost Estimations for Break-Even Analysis," *The Accounting Review*, October, 1976, pp.922-926.
6. "The Learning Curve and Managerial Planning and Control" (with Mark P. Noftsinger), *Managerial Planning*, May/June, 1977, pp.23-25.
7. "Stochastic Shadow Prices and Scarce Capacity Expansion Decisions," *Baylor Business Studies*, May/June/July, 1977, pp.57-68.
8. "Performance Reports in Profit Planning and Control," *Managerial Planning*, January/February, 1979, pp.29-31.
9. "Effects of Learning on Resource Allocation Decisions," *Decision Sciences*, January, 1979, pp. 116-125.
10. "The Predictability of Quarterly Cash Flows" (with S. Khumawala and N. Polheimus), *Journal of Business Finance and Accounting* (Winter, 1981), pp.483-510.
11. "A General Decision Model for Cost-Volume-Profit Analysis under Uncertainty: A Comment" (with David R. Finley), *The Accounting Review* (April, 1981), pp.400-403.
12. "Multi-Criteria Considerations in Capital Budgeting" (with S. Khumawala and B. Jacobs), *Industrial Management and Textile Science* (Fall, 1981), pp.15-24.
13. "Consideration of Learning Effects in Efficiency Variance Analysis," *Cost and Management* (January-February, 1982), pp.30-32.

14. "Simulating Learning Curve Parameters for Managerial Planning and Control," *Accounting and Business Research* (Spring, 1982), pp.141-147.
15. "Problems with the Sales to Production Ratio Method for Joint Cost Allocation," (with David R. Finley), *Journal of Accountancy* (September, 1982), p.58.
16. "Faculty Publications as a Surrogate for Accounting Program Quality" (with Jim B. Boockholdt), *Collegiate News and Views* (Spring, 1983), pp.7-13.
17. "Streamlining Small Business Performance Reporting," *Management Accounting* (April, 1983), pp.25-27.
18. "Effects of Learning on Cost-Volume-Profit Analysis," *Cost and Management* (November/December, 1983), pp.38-40.
19. "Sensitivity Study of the Economic Order Quantity" (with S. Khumawala), *Computer Models for Production and Inventory Control*, 1984, pp.55-60.
20. "A Stochastic Demand CVP Model with Return on Investment Criterion," *Contemporary Accounting Research* (with R. Thakkar and David R. Finley), Fall, 1984, pp.77-86.
21. "Evolution of Accounting for Interest Costs," *National Public Accountant* (with Ram Yallapragada), February, 1985, pp. 26-30. 1
22. "A CPA's Responsibility: Ethics and Tax Penalties," *The CPA Journal* (with Marguerite R.Hutton), October, 1985, pp.26-34.
23. "The Role of Accounting Information in the Control of Organization: A Review of the Evidence" (with L. Kren), *Journal of Accounting Literature*, 1988, pp.280-309.
24. "A Warning Zone Method for the Multi-period Cost Variance Investigation Problems" (with David R. Finley), *Decision Sciences*, Winter, 1989, pp.27-39.
25. "Simultaneous Determination of joint Product Cost Allocation and Cost Plus Prices" (with Agnes Cheng), *Decision Sciences*, July/August, 1992, pp. 785-796.
26. "Robustness of Cost-Variance Investigation Policies" (with David R. Finley and K. Hung Chan), *Accounting Enquiries*, February, 1994, pp.272-303.
27. "Estimating Hidden Quality Costs with Quality Loss Functions" (with Michael W. Kim), *Accounting Horizons*, March, 1994, pp.8-18.
28. "Organizational Slack, Performance, and Uncertainty" (with Conrad Chang), *Journal of Law and Commerce*, August, 1995, pp.208-232.
29. "Using a Learning Curve Model as a Tool to Estimate Product Warranty Service Costs" (with K. Hung Chan), *Hong Kong Journal of Business Management*, Fall, 1996.
30. "An Investigation of Market Response to Earnings Announcements: Multinational Firms vs.Domestic Firms" (with Agnes Cheng and Hung Chan), *The International Journal of Accounting*, Vol.32, No.2, 1997, pp.125-138.
31. "The Effects of Justification, Task Complexity, and Experience/Training on Problem Solving" (with Janie Chang and Joanna Ho), *Behavioral Research in Accounting*, Supplement 1997, pp.98-116.

32. "National Culture and Subordinates' Upward Communication of Private Information" (with Chee Chow, Richard Hwang, and Ann Wu), *The International Journal of Accounting*, Vol.33, No.3, 1998, pp.293-312.
33. "Motivating Truthful Upward Communication of Private Information: An Experimental Study of Mechanisms from Theory and Practice" (with Chee Chow and Richard Hwang), *ABACUS*, Vol. 36, No.1, 2000, pp.40-59.
34. "Professionalism Organizational-Professional Conflict and Work Outcomes: A Study of Certified Management Accountants" (with William Shafer and Jane Park), *Accounting, Auditing, and Accountability Journal*, Volume 15, Number 1, 2002, pp. 46-68.
35. "Joint Effects of Responsibility and Cohesiveness on Group Escalation Decisions" (with David Finley and William Shafer), *Advances in Management Accounting*, pp.245-259,2004.
36. "CEO's and CFO's Swearing by the Numbers: Does It Impact Share Price of the Firm" (with Hsihui Chang, J. F. Chen, and Barry Mishra), *The Accounting Review*, January, 2006, pp. 1-28..

B. Conference Papers:

1. "A Regression Model Approach to the Valuation of Accounts Receivable" (with C. Granger), *Proceedings of the mid-Atlantic Regional Meeting of the American Accounting Association*, 1976.
2. "An Improvement to Materials Mix and Yield Variances for Control Purposes", *Proceedings of the 8th Annual Meeting of the American Institute for Decision Sciences*, November, 1976, San Francisco, Ca.
3. "Three-Way Labor Variances Analysis" (with R. Myers), *Proceedings of the Southeast Regional Meeting of the American Accounting Association*, 1977.
4. "Dissecting Learning Curves for Better Predictive Results" (with Steve Martin), *Proceedings of the Midwest Regional Meeting for the American Institute for Decision Sciences*, 1977.
5. "Quantitative Methods and Accounting Education" (with C. Granger), *Proceedings of the Western Regional Meeting for the American Institute for Decision Sciences*, 1978.
6. "An Extension of the Decision-Theory Approach for Cost Control", *Proceedings of the Midwest regional Meeting for the American Institute for Decision Sciences*, 1978.
7. "The Reinvestment Rate of Return: A Simulation Approach", *Proceedings of the Western Regional Meeting for the American Institute for Decision Sciences*, 1979.
8. "Perceptions of Deficiencies in the State of Knowledge of Beginning Accounting Accountants by Management Accountants" (with C. Granger), *Proceedings of the Southeast Regional Meeting of the American Accounting Association*, 1979.
9. "A Study of CPA's and CMA's Perceptions of Current Accounting Education" (with C. Granger), *Proceedings of the Annual Meeting of the American Institute for Decision Sciences*, November, 1979, New Orleans, La.
10. "The Effect of Learning on Cost-Volume-Profit Analysis", *Proceedings of the Western Regional Meeting of the American Institute for Decision Sciences*, 1980.

11. "An Axiomatic Approach of Preference Ranking to Capital Budgeting Decisions" (with S. Khumawala and B. Khumawala), Proceedings of the Western Regional Meeting of the American Institute for Decision Sciences, 1980.
12. "A Comparison of Superiority of Mean-Life Depreciation and Probability-Life Depreciation under Current Accounting Practice", Proceedings of the Southwest Regional Meeting of the American Accounting Association, 1980.
13. "Developing Probability Distributions for the Dependent Variable in A Learning Curve Model: A Simulation Approach", Proceedings of the Annual Meeting of the American Accounting Association, Boston, 1980.
14. "Maximization of Expected Rate of Return on Investment for the Stochastic Demand CVP Models" (with D. R. Finley), Proceedings of the Annual Meeting of the American Institute for Decision Sciences, 1982.
15. "Accountametric and Time-Series Forecasts of EPS: A Comparative Study and Combinations" (with S. Khumawala and C. Brandon), Proceedings of the Annual Meeting of the American Accounting Association, 1983.
16. "An Examination of the Impact of the Safe Harbor Rule on the Accuracy of Management Earnings Forecasts" (with M. Yoon), Proceedings of the Annual Meeting of the American Accounting Association, 1990, Toronto, Canada.
17. "Use of Learning Curves to Estimate Warranty Service Costs" (with K. Hung Chan), Proceedings of The Sixth Annual Conference of Accounting Academics, April, 1994.
18. "Organizational Slack, Performance, and Uncertainty", Proceedings of the International Conference on Contemporary Accounting Issues, 1994.
19. "Motivating Truthful Upward Communication of Private Information in a Decentralized Firm: A Test of Alternate Control Mechanisms," Proceedings of the International Conference on Contemporary Accounting Issues, 1995.
20. "Motivating Truthful Upward Communication of Private Information in a Decentralized Firm: A Test of Alternate Control Mechanisms," Proceedings of the Western Regional Meeting of the American Accounting Association, 1995.
21. "How Do Ability and Motivation Affect Decision Makers' Performance", Proceedings of the International Conference on Contemporary Accounting Issues, 1996.
22. "How Do Ability and Motivation Affect Decision Makers' Performance", Proceedings of the ABO Research Conference, 1996.
23. "Motivating Truthful Upward Communication of Private Information", Proceedings of the Annual Meeting of the American Accounting Association, 1996, Chicago, Illinois.
24. "The Effects of Knowledge, Ability, and Motivation on Decision Makers' Performance: The Role of Task Complexity," Proceedings of the Annual Meeting of the American Society of Business and Behavioral Sciences, February, 1997.
25. "Investment making in the High Technology Industry: Implications for the Accounting Profession, Collected papers at the 21st Annual Congress of the European Accounting Association, April. 2001.

C. Textbooks and Contribution to Textbooks:

Reviewed Killough and Leininger's Cost Accounting (1977) for Dickenson Publishing Company.

Contributed case problems for Corcoran's Costs: Accounting, Analysis, and Control, John Wiley and Sons, 1978.

Cost Accounting for Managerial Planning, Decision Making, and Control (with Jim Boockhold), First Edition, 1982, 606 pages.

Cost Accounting for Managerial Planning, Decision Making, and Control (with Jim Boockhold), Second Edition, 1985, 672 pages.

Cost Accounting for Managerial Planning, Decision Making, and Control (with Jim Boockhold), Third Edition, 1989, 706 pages.

Cost Accounting for Managerial Planning, Decision Making, and Control (with Jim Boockhold), Fourth Edition, 1992, 744 pages.

Course materials for Advanced Topics in Accounting at the Open University of Hong Kong, 2002.

Unit 1: Causes of International Accounting Differences and Major International Accounting Differences (37 pages)

Unit 2: International Accounting Harmonization and Disclosure(48 pages)

Unit 3: International Business Combination and Consolidation (53 pages)

Unit 4: Accounting for Price Changes and Inflation Internationally (41 pages)

Unit 5: Foreign Currency Translation (47 pages)

Unit 6: International Performance Evaluation and Budgeting (43 pages)

Unit 7: International Product Costing and Transfer Pricing (43 pages)

Unit 8: International Analysis of Financial Statements (41 pages)

Unit 9: Behavioral Accounting (37 pages)

Unit 10: Accounting Information and Capital Market Behavior (48 pages)

Cost Accounting for Managerial Planning, Decision Making, and Control (with Jim Boockhold, Hsihui Chang, and Andrew Schiff), Fifth Edition, 2006, 578 pages.

D. Reprinted Articles:

"Effects of Learning on Cost-Volume-Profit Analysis" reprinted in Learning Curve by Ahmed Belkaoui, 1987.

"Effects of Learning on Cost-Volume-Profit Analysis" reprinted by Certified General Accounting Association of Canada, 1988.

Principal Courses Taught:

Principles of Accounting
Intermediate Accounting
Cost/Management Accounting
Accounting Information System
Quantitative Applications in Accounting
Controllership
Administrative Control
Advanced Cost Accounting
Advanced Managerial Accounting
Development of Managerial Accounting Thought (PH.D. Seminar)
CPA Review Course
CMA Review Course

Ph.D. Student Committees:

A. Chairman of Dissertation Committee:

Chairman of Ph.D. Dissertation committee (Ram Yallapragada), the dissertation title: Accounting for Imputed Interest on Equity Capital and Its Effect on Predictability of Annual Income: An Empirical Investigation, University of Houston, 1982.

Chairman of Ph.D. dissertation committee (Soonkee Kim), the dissertation title: A Comparison and Evaluation of Cost Variance Investigation Models, University of Houston, 1983.

Chairman of Ph.D. dissertation committee (Pam Church), the dissertation title: Environment Volatility and Capital Budgeting Practices, University of Houston, 1986.

Chairman of Ph.D. dissertation committee (John R. Leavins), the dissertation title: An Examination of Budget Slack within an Expectancy Theory Framework, University of Houston, 1987.

Chairman of Ph.D. dissertation committee (L. Kren), the dissertation title: Effects of Incentive Employment Contracts on Performance and Information Revelation: Empirical Evidence, University of Houston, 1988.

Chairman of Ph.D. dissertation committee (M. Yoon), the dissertation title: An Examination of the Effect of the Safe Harbor Rule on the Predication Error of Management Earnings Forecasts, University of Houston, 1989.

Chairman of Ph.D. dissertation committee (Lu Montondon), the dissertation title: Municipal Resources Allocation Decisions and Bond Ratings, University of Houston, 1990.

B. Member of Dissertation Committee:

Member of Ph.D. dissertation committee (John E. Ketz), the dissertation title: A Comparison of the Predictability of Business Failure by the Financial Ratios of General Price Level Statements with Those of Historical Cost Statements, VPI and State University, 1977.

Member of Ph.D. dissertation committee (Glenn L. Helms), the dissertation title: An Examination of the Impact of Information System Auditor Involvement in Systems Development on the Quality of New Application Systems, University of Houston, 1983.

3. Member of Ph.D. dissertation committee (M. R. Hutton), the dissertation title: Perceptions of Recently Enacted Tax Penalties, University of Houston, 1985.

4. Member of Ph.D. dissertation committee (M. Shelton), the dissertation title: Prediction of Corporate Failure with an Expanded Variable Set – Using Multiple Discriminate Analysis, University of Houston, 1986.

Member of Ph.D. dissertation committee (D. Bohac), the dissertation title: The Effect of Management Control on Audit Planning, University of Houston, 1986.

Member of Ph.D. dissertation committee (P. Pauley), the dissertation title: Perceptions of the Tax Consequences of Distributions from Retirement Plans, University of Houston, 1987.

Member of Ph.D. dissertation committee (Diane H. Roberts), the dissertation title: Auditor's Detection of Deception and Audit Planning Judgments, University of California – Irvine, 1995.

Member of Ph.D. dissertation committee (Phyllis Mo), the dissertation title: An Empirical Study of Corporate Tax Audits in China on International Transfer Pricing, The Chinese University of Hong Kong, 1999.

Papers Presented at the Professional Meetings:

A. Presented at National Meetings:

"An Improvement to Materials Mix and Yield Variances for Control Purposes" at the 8th Annual Meeting of the American Institute for Decision Sciences, November, 1976, San Francisco, Ca.

"A Study of CPA's and CMA's Perceptions of Current Accounting Education" at the Annual Meeting of the American Institute for Decision Sciences, November, 1979, New Orleans, La.

"Simulating Learning Curve Parameters for Managerial Planning and Control" at the Annual Meeting of the American Accounting Association, 1980, Boston, Mass.

"C-V-P Analysis with Stochastic Demand" at the Annual Meeting of the American Institute for Decision Sciences, 1980, Las Vegas, Nevada.

"Optimum Decision Analysis for the Application of the Net Operating Loss Deduction" at the Annual Meeting of the American Institute for Decision Sciences, 1981, Boston.

"Autonomy in Graduate Accounting Education: A Survey" at the Annual Meeting of the American Accounting Association, 1981, Chicago, Ill.

"Maximization of Expected Rate of Return on Investment for the Stochastic Demand CVP Models" at the Annual Meeting of the American Institute for Decision Sciences, 1982.

"Accountametric and Time-Series Forecasts of EPS: A Comparative Study and Combinations" at the Annual Meeting of the American Accounting Association, 1983.

"An Examination of the Impact of the Safe Harbor Rule on the Accuracy of Management Earnings Forecasts" at the Annual Meeting of the American Accounting Association, 1990, Toronto, Canada.

"Motivating Truthful Upward Communication of Private Information in a Decentralized Firm: A Test of Alternate Control Mechanisms" at the Annual Informs Meeting, 1995.

"Motivating Truthful Upward Communication of Private Information" at the Annual Meeting of the American Accounting Association, 1996, Chicago, Ill.

“Effects of Business Experience on Managers’ Retention of Knowledge and Decision Performance” at the Annual Management Accounting Research Conference, 2004.

“An Experimental Comparison of Transfer Pricing Methods under High and Low Private Information” at the American Accounting Association Annual Meeting, Management Accounting Section, 2006.

B. Presented at Regional Meetings:

"A Regression Model Approach to the Valuation of Accounts Receivable" at the Mid-Atlantic Regional Meeting of the American Accounting Association, 1976.

"Three-Way Labor Variances Analysis" at the Southeast Regional Meeting of the American Accounting Association, 1977.

"Dissecting Learning Curves for Better Predictive Results" at the Midwest Regional Meeting for the American Institute for Decision Sciences, 1977.

"An Extension of the Decision-Theory Approach for Cost Control" at the Midwest Regional Meeting for the American Institute for Decision Sciences, 1978.

"Quantitative Methods and Accounting Education" at the Western Regional Meeting for the American Institute for Decision Sciences, 1978.

"The Reinvestment Rate of Return: A Simulation Approach" at the Western Regional Meeting for the American Institute for Decision Sciences, 1979.

"Perceptions of Deficiencies in the State of Knowledge of Beginning Accountants by Management Accountants" at the Southeast Regional Meeting of the AAA, 1979.

"The Effect of Learning on Cost-Volume-Profit Analysis" at the Western Regional Meeting of the American Institute for Decision Sciences, 1980.

"An Axiomatic Approach of Preference Ranking to Capital Budgeting Decisions" at the Western Regional Meeting of the American Institute the Decision Sciences, 1980.

"A Comparison of Superiority of Mean-Life Depreciation and Probability-Life Depreciation under Current Accounting Practice" at the Southwest Regional Meeting of the American Accounting Association, 1980.

"Motivating Truthful Upward Communication of Private Information in a Decentralized Firm: A Test of Alternate Control Mechanisms" at the Western Regional Meeting of the American Accounting Association, 1995.

"How Do Ability and Motivation Affect Decision Makers’ Performance" at the ABO Research Conference, 1996.

“The Effects of Knowledge, Ability, and Motivation on Decision Makers’ Performance: The Role of Task Complexity,” at the Annual Meeting of the American Society of Business and Behavioral Sciences, February, 1997.

C. Presented at International Meetings:

"Use of Learning Curves to Estimate Warranty Service Costs" at the Annual Conference of Accounting Academics, 1994.

"Organizational Slack, Performance, & Uncertainty" at the International Conference on Contemporary Accounting Issues, 1994.

"Motivating Truthful Upward Communication of Private Information in a Decentralized Firm: A Test of Alternate Control Mechanisms" at the International Conference on Contemporary Accounting Issues, 1995.

"How Do Ability and Motivation Affect Decision Makers' Performance" at the International Conference on Contemporary Accounting Issues, 1996.

"The Effects of Social Pressures and National Culture on Subordinates Communication of Private Information for Intra-firm Resource Allocation" at the Ninth Asian Pacific Conference on International Accounting Issues, November, 1977.

"Investment Making in the High Technology Industry: Implications for the Accounting Profession," at the 21st Annual Congress of the European Accounting Association, April 18-20, 2001, Athens, Greece.

Professional Services and Activities

A. Service to Professional Organizations:

Instructor for National Association of Accounting Local Education Activities Program (LEAP) on "Accounting for Leases" 1975, Roanoke, Va.

Director of Manuscripts, Roanoke Chapter of National Association of Accountants, 1976-77.

Director of Manuscripts, Roanoke Chapter of National Association of Accountants, 1977-78.

Instructor for Continuing Profession Education Program – Planning and Administering the Company Budget, the Texas Society of CPAs, 1978, Houston, TX.

Public Interest Section Research Committee, The American Accounting Association, 1979-80.

Paper Discussant at the Southwestern Regional Meeting of the American Institute for Decision Sciences, 1979.

Summer Research Grant Selection Committee for Peat, Marwick, Mitchell & Co., 1981, Houston, Texas.

Director of Manuscripts, Houston Chapter of National Association of Accountants.

Paper Discussant at the Annual Meeting of the American Institute for Decision Sciences, 1983.

Session Chair for Management Accounting at the Annual Meeting of the American Institute for Decision Sciences, 1983.

Innovative Education Committee and Instructional Award Committee of the American Institute for Decision Sciences, 1984.

Session Chair for Academic Issues Session at the Annual Meeting of the American Institute for Decision Sciences, 1984.

Instructor for the CPA Review Session, the Lone Star Chapter of the NAA, 1986.

Speaker for Annual Seminar on Accounting Education, Texas Society of CPAs, 1990.

Visiting Professor of Accounting at University of Hawaii-Manoa, Summer, 1992.

External reviewer for full professor promotion case for University of Texas – Arlington, 1994, 1998, 2000.

External Examiner for the Accountancy Program at the Chinese University of Hong Kong, 1994-97.

Faculty Advisor for the Accounting Society, UCR, 1994-2001.

External Assessor for the Department of Accounting and Finance at Lingnan University, 2000-present.

Visiting Research Professorship, National Chung Hsing University, 2003-present.

Visiting Professor of Accounting at Naval Postgraduate School, Summer 2006.

B. Service to Research Journals and Activities:

Editorial Advisory Board, Asian Review of Accounting, 1995 – 2001.

Editorial Advisory Board, The Journal of Applied Accounting Research, 1994 – present.

Have refereed manuscripts for the Journal of Economics and Business, The Decision Sciences, The Accounting Review, Contemporary Accounting Research, Managerial and Decision Economics, Asian Review of Accounting, and The Journal of Applied Accounting Research.

Have refereed manuscripts for the following professional meetings: Annual Meeting for the American Institute for Decision Sciences, Western Regional Meetings for the American Accounting Association, and Southwest Regional Meetings for the American Accounting Association.

Visiting Research Scholar at Hong Kong Polytechnic University, 1994.

Visiting Research Scholar at the Chinese University of Hong Kong, 1995.

C. Service to Universities:

Business and Industry Committee, VPI & State University, 1974-75.

Research and Publications Committee, VPI & State University, 1975-77.

Masters of Accountancy Program Committee, VPI & State University, 1975-77.

Undergraduate Accountancy Program Committee, VPI & State University, 1975-76 and 1976-77 (Chairman).

International Program Coordinator for Foreign Government Visitors to the Houston Area, Sponsored by the United States Department of Agriculture (USDA), 1979.

Referee for proposals submitted to the internally funded faculty research programs, University of Houston, 1979.

Chairman for the Accounting Department Chairperson Search Committee, University of Houston, 1980-81.

Tenure and Promotion Committee, Department of Accountancy and Taxation, University of Houston, 1981-84 and 1986-1990.

Ph.D. Program Committee, Department of Accountancy and Taxation, University of Houston, 1981-85.

University Publications Committee, University of Houston, 1980-82.

College of Business Administration Steering Committee, University of Houston, 1982-84.

Faculty Senate, University of Houston, 1982-85.

Student Campus Life Committee, University of Houston, 1982-84.

Student Service Fee Planning and Allocation Committee, University of Houston, 1982-84.

Small Business and Entrepreneurship Program Committee, University of Houston, 1984.

Faculty Affairs Committee, University of Houston, 1985.

Graduate Admissions Committee, College of Business Administration U of Houston, 1985.

Grievance Committee, College of Business Administration, University of Houston, 1984-85.

Accountancy and Taxation Scholarship and Fellowship Committee, University of Houston, 1985.

Chairman for the Accounting Department Chairperson Search Committee, University of Houston, 1985-86.

Director of Ph.D. program, Department of Accountancy and Taxation, University of Houston, 1985-90.

Chairman of Ph.D. Admission Committee, Department of Accountancy and Taxation, University of Houston, 1985-90.

College Ph.D. Program Committee, College of Business Administration, University of Houston, 1986-90.

Graduate and Professional Studies Council, University of Houston, 1987-89.

Instructor for the Saudi Arabia Business Executives Program, University of Houston, 1989.

College Tenure and Promotion Committee, College of Business Administration, University of Houston, 1990-91.

MBA Program Committee, GSM, UCR, 1991-92, 1999-2001.

Undergraduate Business Administration and Administrative Studies Program Committee, UCR, 1991-92.

GSM Ph.D. Program Planning Committee, UCR, 1992-93.

GSM Building and Space Allocation Committee (Chair), UCR, 1992-93.

GSM Dean Search Committee, UCR, 1993.

GSM Designated Letter Writer for personnel cases, UCR, 1993.

Education Policy Committee, UCR, 1993-96.

Chairman of GSM Accounting Faculty Recruiting Committee, UCR, 1993-2001.

Ad Hoc Tenure and Promotion Committee, UC-Irvine, 1994.

GSM Research Committee, UCR, 1995-96, 2000-2001.

AD Hoc Academic Personnel Review Committee, UC-Riverside, 1999.

Affirmative Action and Diversity Committee, UCR, 1998-2001.

Ad Hoc Full Professor Promotion Committee, UC-Irvine, 2002.

AACSB Accreditation Review Preparation Committee, AGSM 2002-2003.

Chairman of MBA Program Committee, UCR, 2002-2003.

Chairman of Business Administration Program Committee, UCR, 2004-2005.

MBA Admission Committee, AGSM, UCR, 2006.

Graduate Advisor, AGSM, UCR, 2006.

D. Service to Community and Public:

Small Business Management Program, Roanoke, Virginia, 1976-77.

Training Program on "Computerized Cash Flow Analysis" for marketing personnel of the southwestern Bell Telephone Company, Houston, Texas, 1978.

Presentation of College Scholarships by National Association of Accountants, Houston, TX, 1985.

Presentation of College Scholarships by Institute of Internal Auditors, Houston, Texas, 1986.

Referee for research proposals submitted to the Research Grants Council of Hong Kong, 1994-95, 1996-97, 2000-01, 2001-02.