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UNIVERSITY EXPERIENCE

UNIVERSITY OF CALIFORNIA, RIVERSIDE (2006-PRESENT)

**Adjunct Professor and Academic Director, Executive MBA Program, Palm Desert Graduate Center
The A. Gary Anderson Graduate School of Management**

Manage faculty, plan academic calendar, advise students, teach Graduate Introductory Financial Accounting; Global Strategy; Field Work in Management; Strategic Management; Business, Government and Society; and Comparative International Management

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO (2005-PRESENT)

**College of Business and Public Administration
Department of Accounting and Finance**

Teach Graduate and Undergraduate Accounting Information Systems, Introductory Financial and Managerial Accounting, Internal Auditing, Management Accounting, Information Management & Real Estate Finance

CLAREMONT GRADUATE UNIVERSITY (2001-2010)

**School of Behavioral and Organizational Sciences
Master of Science in Human Resources Design**

Teach Human Resources Information Systems and Financial Analysis for Human Resources

CALIFORNIA STATE POLYTECHNIC UNIVERSITY, POMONA (2001-2004)

**Director, Professional Development Institute,
The Collins School of Hospitality Management**

Managed staff, faculty and outside consultants who developed and delivered management development programs for various hospitality organizations.

UNIVERSITY OF REDLANDS (1998-1999)

Director of Information Systems Programs

Responsible for information systems degree programs (BSIS & MSIT) and information systems support courses. Managed full time and adjunct faculty at main campus and three regional centers.

CALIFORNIA STATE POLYTECHNIC UNIVERSITY, POMONA (1995-1998, 2000-2004)

Lecturer

Developed and taught courses in financial and managerial accounting, accounting information systems, computer information systems and management consulting. Performed feasibility study on executive education.

UNIVERSITY OF PITTSBURGH (1993-1994)

Director, Center for Executive Education

Managed staff, faculty and outside consultants who developed and delivered management development programs for executives, including the MBA. Coordinated \$3.5+ million budget, utilizing over 60 faculty and consultants, to present over 60 programs each year.

UNIVERSITY OF SOUTHERN CALIFORNIA (1971-1988)

Associate Professor, School of Accounting

Faculty Senate, President (1984-1985)

Director, Doctoral Program, Graduate School of Business Administration, (1981-1985)

Developed and taught in bachelors', masters' and doctoral programs in accounting and business administration, Executive MBA Program, International Business Education and Research Program and Executive Education programs.

BUSINESS EXPERIENCE

ABKO CONSULTING (1994-Present) President and Founder

ABKO Consulting (**A Business Knowledge Organization**) provides strategic planning services, information technology, internal control and executive development to manufacturing and service enterprises. It assists organizations to become learning oriented and develop personnel to the fullest in both professional and personal growth potential.

COOPERS & LYBRAND (1991-1993) National Director of Performance Improvement, Specialized Industries and Human Resource Advisory Group Training (1992-1993)

Managed educational staff and outside consultants who developed and delivered internal training programs in performance improvement consulting, management consulting, information technology, marketing and sales, and leadership for 2000+ consultants; over 25 specialized industries; and actuarial, benefits and compensation consulting. Coordinated \$9+ million budget, management of national training center, marketing and relationships with all partners.

ERNST & YOUNG (1988-1990) National Director of Management Consulting Professional Development

Managed educational staff that developed and delivered internal training programs in management consulting, health care, manufacturing, and information technology to 3500+ consultants. Coordinated \$3+ million budget, marketing and relationships with partners in consulting.

CONSULTING AND EXECUTIVE EDUCATION EXPERIENCE

Accounting Firms Associated, inc.
AHF-Ducommun
American Institute of CPAs
Arrowhead Products
Basic/Four Corporation
Boston Bank Auditors Group
Brice Manufacturing Company
Bullock's/Bullock's Wilshire
California CPA Education Foundation
California State Polytechnic University
Carnation Company
Chase Manhattan Bank
Christian Schools of the Desert
Connecticut Bank Auditors Group
CPAmerica
The Walt Disney Company
Ducommun Aerostructures
Ducommun Incorporated
Ducommun Technologies, Inc.
Electronic Memories and Magnetics
Ethiopian Airlines
European Aeronautic Defense and
Space Company
Hub Distributing Company
Indiana CPA Society
IBM
International Harvester Company
Lear Siegler, Incorporated
Licorice Pizza
Lockheed Company
Los Angeles County Counsel
Louisiana Society of CPAs
Main Lafrentz & Co., CPAs
Management Health and Development Corporation
Maxwell Technologies, Inc.
Meritus Consulting
Missouri Society of CPAs
National Association of Television Programming Executives
National Business League
New York Management Center
Northrop Corporation
Penton Learning Systems
Samsonite Corporation
Santa Fe Southern Pacific Corporation
Security Pacific Bank
Science-Based Industrial Park, Taiwan
Shawmut Bank of Boston
Social Security Administration
Summit
Times Mirror Corporation
Trace Worldwide Corporation
Triumph Controls, Inc.
Union Bank
United States Postal Service
The Virginia Group of CPAs
The Walt Disney Company
Woodward Clyde Consultants
Zenith Research Group

PUBLICATIONS

Articles: (in reverse chronological order)

"The Legalities of the Whistleblower Provision of the Sarbanes Oxley Act," in progress.

"Keeping Accounts Receivable 'Current'", with Yasser Bu-Khamseen, in progress.

"A Comparison of Financial Analysis Software for Use in Financial Planning for Small Businesses," with Jim Estes, Journal of Financial Service Professionals, March 2011, pp.48-55.

"Tools for Financial Analysis," with James Estes and Maya Ivanova, The Journal of Accountancy, November 2007, pp. 70-73.

"Cherry Picking Sarbanes Oxley," The Journal of Accountancy, June 2006, pp. 71-74.

"CPE Programs and Professional Organizations Selected by MCS Leaders," CPA Management Consultant, Special Report, 1996.

"A Practice Management Tool: The Iron Pentagon," CPA Management Consultant, Winter 1995.

"Benchmarking: An Opportunity for Consultants," CPA Management Consultant, Summer 1993.

"Assignment Overseas: Easing the Transition Before and After," Personnel, August 1988, with Waymond Rodgers, pp. 44-48.

"Documentation Practices in MAS Activities," The Journal of Accountancy, April 1988, pp. 114+.

"An Integrated Internal Control Framework to Prevent and Detect Computer Frauds," The EDP Auditor Journal, Volume II, 1987, pp. 42-49, with Krish N. Bhaskar and W. Thomas Lin.

"Computer Auditing in Japan," Japanese Management: Cultural and Environmental Considerations (Praeger Publications: New York) edited by Sang M. Lee and Gary Schwendiman, 1982, pp. 268-81.

"Computerno Futsukyude Mukaeta Kaikei Kansano 'Shinjidai,'" (A New Era in Auditing Due to Professional Computers) Jimu to Keiei (Office and Automation), April 1982, (In Japanese), pp. 22-25.

"Internal Control," Waseda Business and Economics Studies, 1981, pp. 103-122.

"An American Professor's Views of Waseda," The Iraka, April 1, 1981, p. 1.

"Computer Education in Japanese Business Schools," Waseda Business Review, 1981, pp. 91-103.

"A Comparison of Systems Auditing Between Japan and the United States," Asian Electronics Union Journal, 1980, pp. 31-34.

"Organizing Audits in an EDP Environment," The CPA Journal, August 1980, pp. 22-28.

"Attitude Research in Accounting: A Model for Reliability and Validity Considerations," The Accounting Review, July 1979, with Hugh D. Grove, pp. 522-537.

"What Has Happened to the Checkless Society," Los Angeles Business & Economics, Winter 1978, with John Meyer, pp. 6-11.

"Resource Allocation Within the Product Life Cycle," MSU Business Topics, Autumn 1978, with Laurence A. Thompson, pp. 35-44.

"The Economics of Unpolluted Air and the Significant Deterioration of Air Quality Controversy: Comment," The Journal of Economics, 1977, p. 234.

"A California Bottle Bill and the Economy," Los Angeles Business and Economics, Fall 1977, pp. 22-24.

"The Use of Accounting Information in Decision Making," The Accounting Review, July 1977, pp. 643-652.

"Computational Considerations in Reciprocal Cost Allocation Models," Proceedings of Southwestern American Accounting Association, 1976, with Clark Roberts, pp. 55-66.

"Cost/Benefit Analysis of Human Resource Accounting Alternatives," Human Resource Management, Spring 1976, with Keith B. Ehrenreich, pp. 7-18.

"The Use of Computerized Audit Packages in Undergraduate Accounting Education," The EDP Auditor, Winter 1975, pp. 12-13, 26.

"Use of Human Resource Accounting in Taxation," The Accounting Review, January 1975, with D. Larry Crumbley, pp. 112-117.

"The Care and Feeding of an EDP Auditor," The EDP Auditor, Summer 1974, pp. 12-13.

Books & Monographs:

Management in a World Perspective (Los Angeles, California: Delmar Publishing Company, 1977), Editor.

Internal Audit of the Budget Process (Altamonte Springs, Florida: The Institute of Internal Auditors, 1976).

The Objectives of Introductory Accounting (Los Angeles, California: University of Southern California Press, 1973), Editor.

EDUCATION

Ph.D. University of Illinois, 1973 (Accountancy, Information Systems)
 C.P.A. University of Illinois, 1968
 M.S. Northern Illinois University, 1967 (Accounting, Education)
 B.S. Northern Illinois University, 1964 (Accounting, English)

PROFESSIONAL ORGANIZATIONS

American Institute of CPAs

Joint Trial Board (Chair), Continuing Professional Education Advisory Committee (Chair), Management Consulting Services Executive Committee, Consulting Education Task Force (Chair), Computer Conference Committee (Chair), Consulting Education and Information Subcommittee (Chair), Computer Education Subcommittee (Chair)

California Society of CPAs

Education Foundation Board of Trustees, Management Consulting Services Committee, Inland Empire Chapter Management Consulting Services Committee (Chair), Student Outreach Coordinator

Beta Alpha Psi & Beta Gamma Sigma