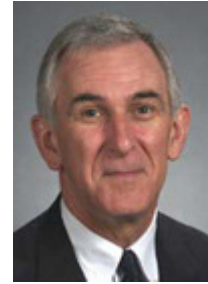


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DEGREES AND CERTIFICATIONS

Ph.D. in Accounting, The University of North Texas, 1985
M.S. in Accounting, Oklahoma State University, 1968
B.S. in Accounting, Oklahoma State University, 1967
Certified Public Accountant - Kansas (1990)
Certified Public Accountant - Oklahoma (1968)

PROFESSIONAL EXPERIENCE*

Associate Dean, School of Business, 1994 - Present
Acting Assistant Vice President of Academic Affairs, 1997-1998
Chair, Division of Accounting and Computer Information Systems, 1983 - 1994
Associate Professor, 1976 - Present
Assistant Professor, 1971 - 1976
Instructor, 1968 - 1969
*All at Emporia State University

PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public Accountants
Kansas Society of Certified Public Accountants
American Accounting Association
Administrators of Accounting Program Group
Southwest American Accounting Association
Faculty Athletics Representative Association

PUBLICATIONS

"A Balance Sheet Approach to Accounting for Quality Costs," *Journal of Accounting and Finance Research*, Winter, 1999, Vol. 7, No. 4, pp. 14-24. (Co-authored with Nitham Hindi)

"Development and Evaluation of a Graduate Level Technology Course Utilizing Distance Learning Methodologies," *Proceedings of the Western Decision Science Institute*, Kamuela, HI, March, 1997, pp. 334-336. (Co-authored with

Nancy Groneman)

(Editor), "A Challenge to Education from Kansas Business," by John E. Hayes, Jr., CEO of Western Resources, Inc., an address delivered to the Governor's Education Summit at Wichita, KS, November, 1996.

(Editor), "The Transmission of Civilization" by Ron LeMay, President of Sprint, Inc., an address delivered at Emporia State University, March, 1996.

(Editor) "The Future of Accounting" by Dr. Donald Kieso, Distinguished Professor of Accounting at Northern Illinois University, an address delivered at the 1992 ESU Accounting Club Banquet, *ESU Business World*, August, 1992 (Vol. 6, No. 3), pp. 5, 10.

Accounting Internships at Kansas Colleges and Universities, Kansas Society of CPA's, September, 1989.

"Internships and Cooperative Education Benefit Both Student and Participating Employers," *ESU Business World*, August 1989 (Vol. 5, No. 3), pp. 5, 8.

(Editor), "The Economy and Direction of the Financial Markets," a paper delivered by Donald Nickelson, President of the PaineWebber Group, Inc., at the Emporia State University School of Business Honors Banquet on April 18, 1989.

"The Division of Accounting and Computer Information Systems Completes Successful Year - Looks Forward to Challenges of the Future," *ESU Business World*, August, 1988 (Vol. 4, No. 3), p. 4.

"The 'Aces' of the School of Business," *ESU Business World*, August, 1987 (Vol. 3, No. 3), pp. 6-7.

The Equity Method of Accounting and Unconsolidated Subsidiaries: An Empirical Study, Doctoral Dissertation, The University of North Texas, Denton, TX, August, 1985.

"Survey of Accounting Programs at Independent and Private Colleges in Kansas." A survey conducted for the Educational Foundation of the Kansas Society of Certified Public Accountants relative to qualification of graduates for admission to the CPA Examination, Fall 1984.

PRESENTATIONS

"Financial Reporting on the Internet: The Future or the Present" 2000 Accounting Information Systems conference, Denver, CO, July, 2000, pp. 175-176. (Co-authored with Nitham Hindi)

"Articulation of Accounting Curriculums -- The New Accounting Curriculum," Kansas Business Education Association, Wichita, KS, October 8, 1993.
"The Continued Evolution of the Accounting Profession - The Educators Perspective." A speech delivered to the Wichita chapter of the KSCPA, October, 1993.

"Accounting Internships," The Northwest Chapter of the KSCPA, Hays, KS, April 22, 1993.

"Pending Changes in Accounting Education," Hutchinson Accountants Association, November 13, 1990, Hutchinson, KS

"The State of Accounting Education." A program presented to the Topeka Chapter of the National Association of Accountants, April, 1986.

SELECTED SERVICE ACTIVITIES

School of Business and Emporia State University

Coordinator, AACSB International Accreditation Project and Self-Evaluation Chair, School of Business Assessment Committee (2001 - Present)
Chair, School of Business Scholarship Committee (1998 - 2002)
Chair, Committee for Issues of Student Diversity Committee (1996 - 2002)
Advisor, School of Business Career Day Committee (1994 - Present)
Advisor, School of Business Career Fair (1994 - 2004)
Liaison, Kansas Future Business Leaders of America (1994 - 2003)
Member, Career Development, Placement Services, and Cooperative Education Advisory Council (1992 - 2001)
Member of the Outstanding Senior Selection Committee (1981, 1982, 1987, 1994, 1999, & 2001)
Member, Committee to Review Campus Space Needs, 1999
Member, Bonner & Bonner Lecture Committee (1998 - 2003)
Discussant (two sessions) and Session Chair, Western Decision Sciences Institute Twenty-Sixty Annual Meeting, Kamuela, Hawaii, March 27 - 29, 1997
Member of the Distinguished Alumni and University Service Citation Selection Committee (1986 - 1987, 1995 - 1996)
Co-sponsor of the ESU Accounting Club (1971 - 1995)
Member of the Graduate Council (1984 - 1994)
Member, North Central Association Fiscal Affairs Sub-Committee - Higher Learning Commission (1994 and 2004)
Director of the ESU Accounting Internship Program (1980 - 1994)
Phi Kappa Phi:
Charter member of the ESU Phi Kappa Phi Chapter
President (1981 - 1982), Vice-President (1980 - 1981), and Treasurer (1987 - 1989)
Member of the Year of Diversity Committee (1992)

Instructor, "Professional Standards Update" KSCPA Continuing Education course, Topeka, KS, Fall 1984

Kansas Society of Certified Public Accountants (KSCPA)

- Member (1971 - Present)
- Member, Leadership Council (2001- Present)
- Member, Board of Directors (1989 - 1992)
- Trustee, KSPCA Educational Foundation (1981 - 1984)
- Committee for Recruitment of Accounting Personnel and Members in Education (Chair, 1989-1992, 1987-1988) and Member (1975-1992, 1994 -1999, 2000-01)
- Member, Continuing Professional Education Committee (1992 - 1994)
- Member, Professional Ethics Committee, (1999 – 2000)
- Member, KSCPA Task Force on the "150 Hour Education Requirement (1989-1991). (Legislation passed)
- Member, Kansas State Board of Accountancy Task Force to implement the 150-hour requirement (1991)
- Published a booklet entitled "Accounting Internship Programs at Kansas Colleges and Universities" (1980, 1989) for the KSCPA Accounting Recruitment and Education Committee
- Host, KSCPA Accounting Educators' Conference (1978, 1986)
- Conducted a survey of Accounting Programs in Kansas for the Educational Foundation

ESU Faculty Athletics Representative (1990-Present)

ESU

- Chair, Athletics Advisory Board, 1990 - Present
- Vice Chair, Athletics Compliance Committee (1991- Present)

Mid-America Intercollegiate Athletics Association (MIAA)

- President, 2001- 2003
- President Elect, 1999 - 2001
- Chair, MIAA Eligibility and Infractions Committees, 1999 - 2001
- Chair, MIAA Committee to study graduation rates of MIAA male basketball student-athletes, 1994
- Member, Eligibility and Infractions Committees and Institutional Representatives (1990 – Present)

National Collegiate Athletics Association (NCAA)

- Member, Division II Academic Requirements Committee and the Initial Eligibility Waiver Sub-Committee, 2000 - 2004
- Chair, Division II Degree Completion Awards Committee 2001- 2004
- Chair, NCAA District 5 Postgraduate Scholarship Committee, 1997 - 1999

Other

- Emporia Lions Club, Former President, Vice President, Secretary, and Treasurer
- United Way of the Flint Hills
 - Campus Drive Chair (2001)
 - Campus Drive Co-Chair (2000)

Allocation Panel (1995-1999)

HONORS

Beta Gamma Sigma - Business Honorary (1966)
Advisor and Secretary/Treasurer of the ESU Chapter (2002- Present)
Sigma Beta Delta - Treasurer and Advisor (1995 - 2002)
Campus Pride Award, 1996
University Service Citation presented by the ESU Alumni Association, 1994
Service Citation, ESU Athletics Club, 1993
Xi Phi Outstanding Faculty Member, 1974
Beta Alpha Psi - Accounting Honorary, 1966
Phi Kappa Phi - National Honorary, 1966