

## STEPHEN A. ZEFF

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Personal Data: Born on July 26, 1933 in Chicago, Illinois

Languages: English, conversational Spanish, and some Dutch

### EDUCATION

- **B.S.(Business) with honors, University of Colorado, June 1955.** Major field: accounting. Honors thesis title: “Collective Bargaining vs. the Conspiracy Doctrine and the Injunction in the United States: Until 1932.” (Chairman, Dallas L. Jones)
- **M.S., University of Colorado, June 1957.** Major field: management; minor field: accounting. Thesis title: “Some Aspects of Labor Mobility Among Manufacturing Workers in the Denver Labor Market, 1956-1957.” (Chairman, Otis Lipstreu)
- **M.B.A., University of Michigan, June 1960.**
- **Ph.D., University of Michigan, February 1962.** Major field: business administration; subfields: accounting, industrial relations and management, and economics. Thesis title: “A Critical Examination of the Orientation Postulate in Accounting, with Particular Attention to Its Historical Development.” (Chairman, William J. Schlatter, assisted by Herbert E. Miller)

### HONORARY DEGREES

- **Doctor of Economics *honoris causa*, Turun kauppakorkeakoulu** (Turku School of Economics and Business Administration), Turku, Finland, May 1990.
- **Doctor of Letters *honoris causa*, University of Waterloo**, Waterloo, Canada, June 2010.
- **Doctor of Economic and Management Sciences *honoris causa*, Universidad de Alcalá**, Alcalá de Henares, Spain, November 2011.

### TEACHING/MENTORING AWARDS

### **Tulane University**

John H. Stibbs Award for Outstanding Faculty Contribution to Student Programs (conferred by the Student Senate), 1968.

Howard W. Wissner Award for Excellence in Teaching, Graduate School of Business Administration, 1968-69.

The E.J. Rovira, Sr. Award for Outstanding Contributions to the Accounting Profession, 1973 and 1974.

### **Rice University**

George R. Brown Award for Superior Teaching, 1983, 1984, 1986 and 1993.

Nicolas M. Salgo Distinguished Teacher Award, 1990.

The Mentor Recognition Award (conferred by the Student Association), 1990-91.

Award for Superior Teaching, Jesse H. Jones Graduate School of Administration, 1985 and 1987.

Outstanding Associate Award, nominated by the master of Sid W. Richardson College and conferred by the President, received each year from its inception in 1986-87 to 1995-96.

## **INVITED LECTURESHIPS AND ADDRESSES**

Arthur Andersen & Co. Lecture, University of Edinburgh, November 1970.

Pacioli Society Lecture, The University of Sydney, June 1972, March 1998, May 2012.

Australian Society of Accountants' Research Lecture, University of Melbourne, October 1972.

American Accounting Association's Distinguished International Visiting Lecturer in Latin America (in eight countries), May-July 1977, all delivered in Spanish.

Distinguished Accounting Lecture, University of New Mexico, November 1977.

Stanford Lecture in Accounting, Price Waterhouse Foundation, Stanford University, June 1978.

Peat, Marwick, Mitchell & Co. Lecture, Pace University, 1986.

Keynote Address, Australian Society of Accountants (South Australian Division) Jubilee Congress, Adelaide, August 1986.

Keynote Address, Fall Swearing-in Ceremony for new CPAs, conducted by the Texas State Board of Public Accountancy, Austin, November 1986.

Bateman Lecture, University of Western Australia, September 1986 and May 2008, and Bateman Breakfast speaker, May 2008.

Hylton Lecture, Wake Forest University, October 1988.

Distinguished Lecture, McMaster University (Canada), March 1991.

Inaugural Lecture as Professor of Financial Accounting Research, Rijksuniversiteit Limburg (State University of Limburg), The Netherlands, June 1994.

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Coopers & Lybrand Lecture, University of Wales, Aberystwyth, May 1996.

Invitation Special Lecture, University of Melbourne, May 2001.

Grant Thornton Lecture, Kansas State University, May 2002.

Emanuel Saxe Lecture, Baruch College, The City University of New York, April 2006.

Peter Edwards Memorial Lecture, South Australian Division of CPA Australia, Adelaide, May 2008.

Ken Spencer Memorial Lecture, Financial Reporting Council, Sydney, Australia, May 2008.

Sapienza 2009 Lecture in Accounting, Sapienza Università di Roma, Rome, April 2009.

Presidential Scholar Lecture, American Accounting Association annual meeting, Denver, Colorado, August 2011.

Inaugural XRB Lecture, XRB Occasional Lecture Series, External Reporting Board, Wellington, New Zealand, February 2012.

Keynote Address, 74. Jahrestagung des Verbandes der Hochschullehrer für Betriebswirtschaft e.V. (VHB), Bozen/Bolzano, Italy, May 2012.

Keynote Address, 16<sup>th</sup> anniversary seminar of the Korea Accounting Standards Board, Seoul, South Korea, September 2015.

Tony Dale Memorial Lecture, External Reporting Board, New Zealand, in Dunedin, Wellington and Auckland, October 2016.

Keynote Address, AASB/AUASB Dinner to Celebrate 50 Years of Australian Standard Setting, Melbourne, Australia, May 2017.

Keynote Address, annual conference of the Canadian Academic Accounting Association, Calgary, Alberta, June 2018.

Opening Address, 5<sup>th</sup> UnB International Congress on Accounting and Governance, Universidade de Brasília, Brazil, December 2019.

Yuji Ijiri Lecture on the Foundations of Accounting, 45<sup>th</sup> annual congress of the European Accounting Association, Espoo, Finland, May 2023.

## **INVITED PARTICIPATION IN DOCTORAL CONSORTIA**

Member of Distinguished Visiting Faculty, Doctoral Consortium of the American Accounting Association, 1975, 1978, 1979, 1981 and 1987.

Member of the Distinguished Resident Faculty, Doctoral Consortium of the American Accounting Association, 1984.

Member of the Faculty, Doctoral Colloquium of the European Accounting Association, 1985 and annually from 1987 to 2000.

Member of the Faculty, AAA/Deloitte/J. Michael Cook Doctoral Consortium, 2007.

## **PROFESSIONAL AWARDS AND DISTINCTIONS**

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Recipient of Certificate of Merit, 1958-59, National Association of Accountants and Ann Arbor Chapter, N.A.A.

Recipient of United States Steel Foundation Dissertation Fellowship, 1960-61.

Invited by the American Accounting Association's Research Review Committee to be one of four recent doctoral recipients to summarize findings of dissertation at the AAA's 1962 annual meeting.

Recipient of Paul C. Taylor Author's Trophy, New Orleans Chapter, N.A.A., 1964.

Recipient of Haskins & Sells Foundation Faculty Fellowship, 1964.

Invited in September 1964 by the American Accounting Association's executive committee to write a 50-year history of the Association.

Designated as a member of the Chilean delegation to the Jornadas Iberoamericanas de Contabilidad, held in Madrid in September 1967.

Senior Fulbright Scholar (honorary), Australian-American Educational Foundation, 1972.

Recipient of the Hourglass Award, The Academy of Accounting Historians, 1973 and 2001 (for meritorious contribution to literature on accounting history).

Fellow of Accounting Researchers International Association, 1975 to mid-1990s (Secretary-Treasurer 1977-79, President 1991-93).

Deering Fellow, London Business School, June-July 1981.

Designated as an honorary member of the Accademia Italiana di Economia Aziendale, 1981 (reaffirmed in 2007).

Elected to honorary membership in the Texas Society of Certified Public Accountants, 1985.

Elected to life membership in the Accounting Association of Australia and New Zealand (today the Accounting and Finance Association of Australia and New Zealand), by its executive committee in November 1986.

Designated as Accountant of the Year – Educator, Nu Chapter of Beta Alpha Psi, University of Colorado, Boulder, 1987.

Designated as Accountant of the Year – Educator, Alpha Eta Chapter of Beta Alpha Psi, University of Michigan, 1988.

Recipient of the Outstanding Accounting Educator Award, American Accounting Association, 1988.

Designated as Accountant of the Year – Educator, national Beta Alpha Psi, 1989.

Recipient of research grant from the Limperg Instituut, The Netherlands, 1990-91.

Elected to honorary membership in the Japanese Association of International Accounting Studies, 1991.

Recipient of the Diploma de Honor al Mérito Profesional, awarded by the Asociación Interamericana de Contabilidad, September 1995 (presented in May 1997).

Recipient of the Outstanding International Accounting Educator Award, International Accounting Section of the American Accounting Association, 1999.

Recipient of award for "excellence" in 1999 from *The Accounting Historians Journal*, for the article, "The Evolution of the Conceptual Framework for Business Enterprises in the United States."

Inducted as the 70<sup>th</sup> member of the Accounting Hall of Fame, established in 1950 at The Ohio State University, August 2002.

Awarded the title, ICAS Honorary Research Fellow, by the Council of the Institute of Chartered Accountants of Scotland, October 2002 (conferred in March 2003).

Recipient of the Basil Yamey Prize by *Accounting, Business & Financial History* for the best article in Volume 13 (2003) of the journal (conferred in August 2004).

Recipient of the 2006 Max Block Distinguished Article Award for Informed Comment, from the New York State Society of Certified Public Accountants for the article, "The Evolution of U.S. GAAP: The Political Forces behind Professional Standards."

Recipient of the Thomas J. Burns Biographical Research Award, Academy of Accounting Historians, 2008.

Elected to honorary membership in CPA Australia, the largest professional accounting body in the country, by its board of directors in February 2009 (first honorary member from outside of Australia).

Elected to honorary membership in the Institute of Chartered Accountants in England and Wales, by its Council in April 2009 (fourth honorary member and first American).

Recipient of the inaugural Anthony G. Hopwood Award for Academic Leadership, presented by the president of the European Accounting Association, Tampere, Finland, May 2009.

Recipient of award from the Jesse H. Jones Graduate School of Business "For His Distinguished Career as an Accounting Scholar and Educator," in Denver during a reception and dinner at the AAA annual meeting, August 2011.

Recipient of the inaugural IFAC International Gold Service Award from the International Federation of Accountants, Berlin, Germany, November 2011.

Elected Socio de Honor (the first honorary membership accorded to a non-Spaniard) by the Asociación Española de Contabilidad y Administración de Empresas, April 2012; conferred in February 2013 in Madrid, Spain.

Inducted as Corresponding Academic into the Reial Acadèmia de Doctors (today the Royal European Academy of Doctors), Barcelona, Spain, July 2014 (first non-European to be so honored).

Invited to be the Don Trow Research Fellow by the School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand, September/October 2016.

Recipient of the Lifetime Service Award from the American Accounting Association, August 2017.

Recipient of Best Paper Award – First Place from the *Accounting Historians Journal* for "Accounting Textbooks as Change Agents: Finney's *Intermediate* and Finney and Miller's *Intermediate* from 1934 to 1958," June 2016 issue; conferred in August 2017.

Recipient of Best Paper Award – Award for Excellence from the *Accounting Historians Journal* for "An Introduction to Corporate Accounting Standards: Detecting Paton's and Littleton's Influences," June 2018 issue; conferred in August 2019.

Invited in 2020 by Rice University's Jones Graduate School of Business to make two video presentations for the School's archive, drawing on my lifetime of research, The first was produced in January 2023, and the second was produced in May 2023.

Invited in September 2022 by the President of the European Accounting Association to deliver the Yuji Ijiri Lecture on the Foundations of Accounting at the EAA congress in May 2023 in Finland.

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Announcement in October 2023 of the Stephen A. Zeff Digital Library at Rice University (<https://business.rice.edu/stephen-zeff-digital-library>).

Designated by the AAA's Academy of Accounting Historians as recipient of its Life Membership Award for 2024.

Invited by the American Accounting Association to do a one-hour interview on video in December 2024, as a former editor of *The Accounting Review*, in connection with the celebration of the 100<sup>th</sup> anniversary of the *Review*; will form part of a podcast.

Recipient of the Lifetime Contribution to International Accounting Literature Award for 2024-2025, by the AAA's International Accounting Section, conferred at the Section's midyear meeting in January 2025, in Miami, Florida.

Listed in *Who's Who in the South and Southwest*.

Listed in *Who's Who in America*.

Listed in *Who's Who in Finance and Business*.

Listed in *Who's Who in American Education*.

Listed in *International Directory of Business and Management Scholars and Research*.

Formerly listed in *American Men and Women of Science*.

## TEACHING EXPERIENCE

### Regular Appointments

Instructor in Accounting (full-time, including summers), University of Colorado, 1955-57.

Teaching Fellow, Instructor, and Lecturer in Accounting (all part-time), University of Michigan, 1958-61.

Assistant Professor of Accounting, 1961-63; Associate Professor of Accounting, 1963-67; Professor of Accounting, 1967-77; W. R. Irby Professor of Accounting, 1977-78, Tulane University. Also, Lecturer in the School of Law (part-time), 1969-77.

Professor of Accounting, 1978-79; Herbert S. Autrey Professor of Accounting, 1979-2013; Professor of Managerial Studies, 1996-2004; Professor of Accounting/Keith Anderson Professorship in Business, 2013-17; **Keith Anderson Professor of Accounting, since 2017, Rice University.** (On sabbatical leave, 2024-25)

### Visiting and Adjunct Appointments

Visiting Associate Professor of Business Administration, University of California, Berkeley, Summer and Fall Semesters 1964 and Summer Semester 1965.

Visiting Associate Professor of Accounting, University of Chicago, Summer Quarter 1966.

Visiting Professor of Accounting, Escuela de Graduados en Administración, Instituto Tecnológico y de Estudios Superiores de Monterrey, Mexico, Fall Semester 1969.

Special Lecturer in Accounting (with rank of professor), Monash University, Australia, First and Second Semesters 1972.

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Visiting Professor of Accountancy, Victoria University of Wellington, New Zealand, May-August 1976.

Visiting Professor of Business Administration, Harvard Business School, July 1977-June 1978.

Visiting Professor of Accounting and Information Systems, Northwestern University, June-September 1982 and June-August 1983.

Visiting Professor of Accounting, The University of Texas at Austin, Fall Semester 1986.

Visiting Professor, Vrije Universiteit te Amsterdam (Free University, Amsterdam), The Netherlands, July-December 1990 and July-December 1991.

Adjunct Professor, University of Houston Law Center, Spring Semester 1995.

### **Short-term Visits**

Visiting Professor of Accounting, Macquarie University, Australia, June 1984.

Professor of Financial Accounting, Rijksuniversiteit Limburg (now Universiteit Maastricht – Maastricht University), The Netherlands, for three-week periods in 1993-95; inaugural lecture as Professor of Financial Accounting Research given on June 3, 1994.

Visiting Professor, Universiteit Nijenrode (Nijenrode University), The Netherlands, for short periods in 1994-97 (now Nyenrode Business Universiteit).

## **UNIVERSITY ADMINISTRATIVE AND COMMITTEE ASSIGNMENTS**

### **Tulane University**

Member, University Senate Committee on Student Affairs, 1963-64

Member, University Senate, 1966-69

Member, Center for Latin American Studies, 1967-78

Chair, University Senate Committee on Student Affairs, 1967-69

Member, Search Committee for Dean of Students, 1975-76

Member, University Senate Committee on Athletics, 1976-77

Graduate School of Business Administration:

Chair, Research and Library Committee, 1963-64, 1965-66

Chair, Research Committee, 1966-68

Member, Executive Committee, 1965-68

Chair, Professional Accounting Option, 1968-74

Faculty Vice President, Beta Alpha Psi, 1974-77

Member, Search Committee for Dean, 1975

Member, Curriculum Committee, 1976-77

### **Rice University**

Coordinator, Managerial Studies Program, 1980-82

Director, Managerial Studies Program, 1982-99

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Prebusiness Adviser in the Office of Student Affairs, 1983-2000

Member, Rice University Athletics Committee, 1985-89

Member, University Council, 1987-91

Member, Faculty Council, 1987-91 (Secretary, 1987-89; Speaker, 1989-90)

Member, Promotion and Tenure Committee, 1987-91

Member, Committee on Examinations and Standing, 1987-92

Associate, Sid W. Richardson College, 1979-96 (Executive Associate, 1987-96)

Divisional Adviser for the Social Sciences, Sid W. Richardson College, 1988-96

Member, Committee on Compliance of the Ten Year Self-Study, 1993-94

Executive Assistant to the Director of Academic Advising, 1996-2000

Member, Graduate Council, 1998-2000

Member, Committee on Scholarships and Awards, 2002-06; Committee on Fellowships and Awards, 2006-24

Co-Chair, Task Force on Faculty and Shared Governance, 2004-05

Chair, Faculty Senate Committee on the Academic Calendar, 2005

Member, Faculty Senate Working Group on Exceptions for University-sponsored Events During the Dead Period, 2005-06

Member, Envision Grant Selection Committee, Leadership Rice, 2010-11.

Member, Pass/Fail working group of the Faculty Senate, 2019.

Jesse H. Jones Graduate School of Administration/Management/Business:

- Chair, Bibliothecal Acquisitions Committee 1978-80
- Director of the Accounting Degree Program, 1980-84
- Director of Undergraduate Accounting, 1984-2004
- Member, Search Committee for Dean, 1986-87
- Chair, Curriculum and Standards Committee, 1992-93
- Chair, Academic Standards Committee, 1997-2005
- Director, Business Bound 1998-99
- Member, Committee on Faculty Research, 2000-02, 2009-10
- Member, Undergraduate Program Oversight Committee (since 2013, the Undergraduate Business Program Committee), 2007-16
- Chair, Committee on Faculty Research, 2008-09
- Faculty liaison to the Business Information Center, 2008-21
- Member, Honor Code Committee, 2009-12
- Member, Faculty Council, 2011-17
- **Member, MAcc Relaunch Committee (since 2016, MAcc Advisory Committee; since 2019, MAcc Program Committee), since 2013**
- Member, Undergraduate Business Steering Committee, 2021-22
- Member, Academic Standards Committee, 2022-24

## PRINCIPAL RESEARCH INTERESTS



Historical development of financial accounting thought, institutions and practices.  
Comparative historical development of the accounting profession and of the standard-setting process.

## RESEARCH AND PUBLICATION IN PROGRESS

“Evolution of Accounting at the University of Michigan: 1901 to 2024,” commissioned by the faculty director of the Paton Center at the Ross School of Business, plus supplements; awaiting publication in a monograph.

“Robert K. Mautz (1915-2002): A Thought Leader in Accounting and Auditing,” with Phil D. Wedemeyer and Martin E. Persson; resubmitted to a journal following first-round R&R.

“Stephen Gilman (1887-1959): An Accounting Scholar,” submitted to a journal.

“Affirmations of Compliance with IFRS: A Study of Financial Statements and Audit Reports,” with Chris Nobes and Christian Stadler; submitted to a journal. (posted on SSRN)

“Political Lobbying on Accounting Standards – U.S., U.K. and at the IASC/IASB,” provisionally accepted by *Foundations and Trends® in Accounting*; subject to advice from reviewer.

## PROFESSIONAL MEMBERSHIPS

Beta Alpha Psi (1953); Delta Sigma Pi (1953); Beta Gamma Sigma (1955); American Accounting Association (life member since 1953); Institute of Management Accountants, formerly National Association of Accountants (1956-2015); American Economic Association (life member since 1957); American Association of University Professors (1961-2012); The Institute of Management Sciences (1963-66); Financial Analysts of New Orleans (1963-66); Omicron Delta Kappa (1968); British Institute of Management (1970-73); American Institute for Decision Sciences (1970-74); Financial Executives International, formerly Financial Executives Institute (1971-2013); Accounting and Finance Association of Australia and New Zealand, formerly Accounting Association of Australia and New Zealand (since 1972; life member since 1986); The Academy of Accounting Historians (since 1973); Massachusetts Society of Certified Public Accountants (associate member 1977-90); European Accounting Association (since 1978); Accademia Italiana di Economia Aziendale (honorary member since 1981, reaffirmed in 2007); International Association for Accounting Education and Research (1984-87); British Accounting Association (1984-97); Texas Society of Certified Public Accountants (honorary member since 1985); Southern African Accounting Association (1985-89); Canadian Academic Accounting Association (1985-2007); Houston Chapter of the Texas Society of Certified Public Accountants (1989-2000); Japanese Association for International Accounting Studies (honorary member since 1991); Asociación Española de Contabilidad y Administración de Empresas (2000-02), Socio de Honor since 2012); CPA Australia (honorary member since 2009); The Institute of Chartered Accountants in England and Wales (honorary fellow since 2009); and Chartered Accountants Worldwide Network USA, formerly Association of Chartered Accountants in the United States (since 2017).

## COMMITTEE ASSIGNMENTS IN PROFESSIONAL ORGANIZATIONS

### American Accounting Association

- Member of the Committee on Southwest Group Meeting, 1963, 1969-70.
- Member of the Committee on International Accounting, 1964-65.
- Chairman of the Committee to Gather Historical Materials, 1964-67.
- Member of the International Liaison Committee, 1966-68.
- Chairman of the Committee on Accounting History, 1968-69.
- Member of the Executive Committee, 1969-71, 1977-80, and 1984-87 (Chairman, 1985-86).
- Chairman of the Arrangements Committee for the 1974 AAA Annual Meeting, 1973-74.
- Member of the Editorial Consulting Committee for *Obtaining Agreement on Standards in the Accounting Profession*, by Maurice Moonitz, Studies in Accounting Research 8, 1973-74.
- Member of the Committee on Concepts and Standards—External Financial Reports, 1974-76.
- Member of the Committee on the Association's Resource Allocations, 1976-77.
- Member of Council, 1978-82 and 1984-87 (Chairman, 1985-86).
- Member of the Advisory Board, International Accounting Section, 1976-79 and 1983-86.
- Member of the Nominations Committee, International Accounting Section, 1986-87.
- Member of the Editorial Consulting Committee for *Essays in Accounting Theory*, by Carl Thomas Devine, Studies in Accounting Research 22, 1983-84.
- Member of the Publications Committee, 1984-85 and 1987-90.
- Chairman of the By-laws Committee, 1986-88.
- Member of the Nominations Committee, 1986-89 (Chairman, 1988-89) and 2000-01.
- Member of the Task Force to Comment on the Treadway Commission Report, 1987.
- Member of the Advisory Committee on the 75th Anniversary History Project, 1988-91.
- Chairman of the Senior Faculty Consortium Review Committee, 1992-93.
- Member of the Committee on the International Accounting Educator Award, International Accounting Section, 1993-94.
- Member of the International Faculty Exchange Committee, 1994-95 and 1998-99.
- Chairman of the Distinguished International Lecturers Committee, 2000-01.
- Chairman of the Professionalism and Ethics Committee, 2002-03.
- Member of the Doctoral Consortium Committee, 2006-07.
- Chairman of the Committee on the International Accounting Educator Award, International Accounting Section, 2007-08.
- Member of the AAA Centennial Task Force, 2011-13.

**Member of the Planning Committee for the 100<sup>th</sup> Anniversary of *The Accounting Review*, since 2023.**

### **Other organizations**

Member of Program Committee, Association for Education in International Business, 1969-70.

Member of subcommittee on interim financial reporting of Management Accounting Practices Committee, National Association of Accountants, 1970-71.

Member of International Committee for Accounting Cooperation, 1970-75.

Member of Standing Committee on Accounting Education, American Institute of Certified Public Accountants, 1971.

Member of Board of Nominations of The Ohio State University's Accounting Hall of Fame, 1974-82 and 1998-2001.

Member of Board of Trustees of the Academy of Accounting Historians, 1974-80.

Member of Accounting Award Committee, The Alpha Kappa Psi Foundation, 1975-78.

Member of Academic Relations Committee, New Orleans Chapter of the Financial Executives Institute, 1976-77.

Member of Executive Committee and Coordinator for North America, European Accounting Association, 1981-2004; member of the Board, 2005-09.

Member of Independent Selection Committee (Doctoral Dissertation Fellowships), Arthur Andersen & Co., 1981-85.

Member of Visitation Committee for Accounting Accreditation, American Assembly of Collegiate Schools of Business, 1986-89.

Member of Publications Committee, European Accounting Association, 1990-99.

Member of Research Committee, The Institute of Chartered Accountants of Scotland, 1991-2002.

Member of Scientific Committee for the 26<sup>th</sup> Annual Congress of the European Accounting Association (Sevilla, 2003), 2002-03.

Member of Scientific Committee for the 27<sup>th</sup> Annual Congress of the European Accounting Association (Praha, 2004), 2003-04.

Member of the Critical Review Group for the Principles versus Rules project, The Institute of Chartered Accountants of Scotland, 2005-06.

### **EXECUTIVE POSITIONS IN PROFESSIONAL ORGANIZATIONS**

Director of Education, American Accounting Association, 1969-71.

Editor, *The Accounting Review*, 1978-83.

President-elect, American Accounting Association, 1984-85.

President, American Accounting Association, 1985-86.

## MEMBERSHIP ON ADVISORY PANELS

Member of Director's Consultative Committee, International Centre for Research in Accounting, and the International Register for Research in Accounting and Finance, University of Lancaster, Lancaster, England, 1972-73.

Member of Advisory Screening Committee on Business Administration and Management, Council on International Exchange of Scholars (Senior Fulbright-Hays Program), 1973-76 (Chairman, 1974-76).

Member of Appointing Committee for Chairs in Accounting and Finance, University of Lancaster, 1975-77.

Member of National Advisory Forum, Beta Alpha Psi, 1979-82.

Member of Advisory Committee on International Investment, Technology and Development (and its Working Group on Accounting Standards), U.S. Department of State, 1979-89.

Member of Academic Accountants Panel of the Accounting Standards Committee (United Kingdom and Ireland), 1987-90.

Member of Financial Accounting Standards Advisory Council (Financial Accounting Foundation), 1988-91 (member of steering committee, 1988-91).

Public member of Planning Committee of the Auditing Standards Board, American Institute of Certified Public Accountants, 1989-92.

Member of Academic Panel of the U.K. Accounting Standards Board, 1991-2012; of the Corporate Reporting Council of the U.K. Financial Reporting Council, 2012-2020.

Member of the Academic Panel, The Professional Oversight Board for Accountancy, Financial Reporting Council (United Kingdom), 2004-05.

Member of the Advisory Committee of the Financial Reporting Faculty of the Institute of Chartered Accountants in England and Wales, for its annual Information for Better Markets conference, 2011-22.

## EXECUTIVE EDITORIAL POSITIONS

Book Review Editor, *The Accounting Review*, 1962-66 and 2006-15.

Founder and Managing Editor, *Boletín Interamericano de Contabilidad* (Inter-American Accounting Newsletter), founded in 1968 to improve communications in Latin America, Spain, and Portugal among accounting professors and professionals. Issued quarterly, written in Spanish, had circulation of 20,000, underwritten by grants of \$37,000 from the American Institute of Certified Public Accountants and the U.S. Agency for International Development until 1971, when it was transferred to the Instituto Mexicano de Contadores Públicos as the newsletter of the Asociación Interamericana de Contabilidad. Today, the Asociación publishes it as the *Boletín Electrónico AIC al Día*.

Editor, *The Accounting Review*, 1978-83.

Reviews Editor, *Accounting Horizons*, 1995-97.

Book Review Editor, *The International Journal of Accounting*, 1997-2003.

Associate Editor, *Accounting Horizons*, 2011-14

Editor, "Routledge Historical Perspectives in Accounting" series, Taylor & Francis Books Ltd, London, 2004-12.

## ADVISORY EDITORIAL POSITIONS

### Past

Advisory Editor, "Classics Series," Holt, Rinehart and Winston, Inc., 1963-67.

Member, Editorial Advisory Board, *Abacus*, 1968-77.

Member, Comité Consultivo, *Finanzas Latinoamericanas*, published in Santiago, Chile, 1969-70.

Member, Editorial Advisory Board, *International Register of Research in Accounting & Finance* (UK), 1972-74.

Member, Editorial Board, *Indian Journal of Accounting*, published in Varanasi, India, 1973-95.

Member, Advisory Board, *Managerial Finance* (UK), 1974-2007.

Member, Editorial Board, "The Development of Contemporary Accounting Thought," Arno Press, Inc., 1974-78.

Member, Editorial Advisory Board, *Accounting, Auditing & Accountability Journal*, 1986-97.

Editorial adviser, *The British Accounting Review*, 1986-98; member, Editorial Board, 1998-2013.

Editorial consultant, *Pacific Accounting Review*, 1988-91.

Member, Editorial Board, *The Accounting Historians Journal*, 1988-94 and 1995-2012.

Member, Editorial Policy Board, *The International Journal of Accounting*, 1989-2001 and 2005-15.

Member, Editorial Board, *Accounting, Business and Financial History* (UK), 1989-93; Editorial Advisory Panel, 1993-2005, Editorial Board, 2005-13; journal name changed to *Accounting History Review* in 2011.

Editorial adviser, *Corporate Accounting International*, 1991-92.

Member, Editorial Advisory Board, *The European Accounting Review*, 1991-2011.

Member, Conseil d'orientation, *Comptabilité – Contrôle – Audit* (France), 1994-2002.

Member, Scientific Committee, *The Journal of Management and Governance* (Italy), 1995-2000.

Member, Editorial Advisory Board, *Accounting Forum* (Australia), 1996-2009.

Member, Consejo Científico, *Revista de Contabilidad* (Spain), 1997-2006.

Member, Editorial Advisory Panel, *Accounting History* (Australia), 1997-2012.

Member, Editorial Board, *Accounting and Finance* (Australia & New Zealand), 1998-2011.

Member, Management Board, *Australian Accounting Review*, 1998-2012.

Member, Editorial Board, *Journal of Accounting and Public Policy*, 1998-2013.

Member, Editorial Board, *Canadian Accounting Perspectives*, 2000-13 (since 2007, *Accounting Perspectives*)

Member, Editorial Board, *Indonesian Management & Accounting Research*, 2001-03.

Member, Editorial Board, *The Journal of International Accounting Research*, 2001-07.

Member, Editorial Board, *Accountancy Business and the Public Interest*, 2001-07.

Member, Editorial Advisory Board, *Financial Reporting, Regulation and Governance* (Australia), 2003-09.

Consultant to the Co-Editors of *Accounting Horizons* on the publication of memorials, 2009-11; Associate Editor, 2011-14. Solicited, reviewed, and edited ten memorials which were published from September 2010 to March 2014.

Member, Editorial Advisory and Review Board, *Accounting Horizons*, 1994-97 and 2002-03; member, Editorial Board, 2006-11.

Ad hoc reviewer for *The Accounting Review*, *Journal of Accounting Research*, *Abacus*, *Social Science Quarterly*, *Auditing: A Journal of Practice & Theory*, *The Australian Accountant*, *The CPA Journal*, *Issues in Accounting Education*, *Accounting Horizons*, *The Accounting Historians Journal*, *Journal of Accounting and Public Policy*, *Accounting History*, *Critical Perspectives on Accounting*, *Journal of Accounting Education*, and *Schmalenbach Business Review*; also for the National Science Foundation, Social Sciences and Humanities Research Council of Canada, Oxford University Press, Routledge, and the Centre for Business Performance of the Institute of Chartered Accountants in England and Wales.

## Current

Member, Board of Editorial Referees, *Accounting and Business Research* (UK), 1982-2012; Editorial Advisory Board since 2013.

Editorial adviser, *Accounting Education: An International Journal* (UK), since 1991.

Member, Consejo de Redacción (Editorial Board), *Revista Española de Financiación y Contabilidad* (Spanish Journal of Finance and Accounting), since 1995.

Member, Editorial Board, *Indian Accounting Review*, since 1996.

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Member, Editorial Advisory and Review Board, *Accounting and the Public Interest*, since 2000.

Member, Consell Assessor (subsequently Editor Asociado), *Revista de Contabilidad y Dirección* (Spain), since 2003.

Member, Editorial Committee, *Accounting in Europe*, since 2003.

Member, Editorial Advisory Board, *Journal of Applied Research in Accounting and Finance* (Australia), since 2006.

Consulting Editor, *International Journal of Accounting, Auditing and Performance Evaluation* (Bahrain), since 2006.

Member, Editorial Board, *International Journal of Managerial and Financial Accounting* (Italy), since 2008.

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- Setting Standards for Financial Reporting: FASB and the Struggle for Control of a Critical Process*, by Robert Van Riper. *The Accounting Review*, July 1995.
- The Future of the Accounting Profession: A Global Perspective*, by Kenneth S. Most. *Accounting Education: An International Journal*, September 1995.

*Leonard M. Savoie: Words from the Past, Thoughts for Today*, edited by Donald E. Tidrick. *Accounting and Business Research*, Autumn 1996.

*Normas Contables Argentinas*, by Enrique Fowler Newton. *Issues in Accounting Education*, August 1998.

*Financial Reporting the Pacific Asia Region*, edited by Ronald Ma. *Accounting and Business Research*, Winter 1998.

*Applying International Accounting Standards*, by David Cairns. *The European Accounting Review*, Vol. 8, No. 4 (1999).

*Foundations for the Future: The AICPA from 1980 to 1995*, by Philip B. Chenok with Adam Snyder. *Accounting and Business Research*, Spring 2001.

*The History of Accounting: Critical Perspectives on Business Management*, edited by John Richard Edwards. *The International Journal of Accounting*, Vol. 36, No. 1 (2001).

*The Murphy-Kirk-Beresford Correspondence 1982-1996: Commentary on the Development of Financial Accounting Standards*, edited by Robert J. Bricker and Gary J. Previts. *Accounting and Business Research*, Vol. 32, No. 4 (2002).

*Is Fair Value Fair? Financial Reporting from an International Perspective*, edited by Henk Langendijk, Dirk Swagerman and Willem Verhoog. *Pacific Accounting Review*, June 2003.

*A White-Collar Profession: African American Certified Public Accountants since 1921*, by Theresa A. Hammond. *Journal of Southern History*, November 2003.

*More Than a Numbers Game: A Brief History of Accounting*, by Thomas A. King. *The CPA Journal*, April 2007.

*The Routledge Companion to Accounting History*, edited by John Richard Edwards and Stephen P. Walker. *Accounting, Business & Financial History*, March 2010.

*More Accounting Changes*, by Robert H. Herz. *The International Journal of Accounting*, June 2018.

Sundry short reviews (capsule commentaries) in *The Accounting Review* (1962-66 and 2007-14), *The Accountants' Magazine* (1964-67), *Accountants' Journal* (N.Z.) (1963-67), *Boletín Interamericano de Contabilidad* (1968-71) and *The International Journal of Accounting* (1998-2002).

### **Article review**

"Conventions, Doctrines and Commonsense," by R.J. Chambers. *The Journal of Accountancy*, July 1964.

### **Unpublished papers**

"On the Uses of History in Accounting Research" (1965).

(with T. Dyckman) "The Impact of Using Inappropriate Procedures to Neutralize for Inflation in Recent Executive Compensation Studies" (2001) – posted on SSRN.

"Robert McDowell Thrall (1914-2006)."

(with N. Fargher and C. Ikin) "Observed Differences Across Big 4 Firms in Timely Compliance with an Amended Audit Standard." Earlier version under a different title is posted on SSRN.

## Published correspondence

- “Corrections for Zeff Article,” *The New York Certified Public Accountant*, April 1962, p. 230.
- (with P.A. Firmin and A. Rappaport) “Standards for Management Service,” *The Journal of Accountancy*, May 1964, p. 33.
- “Disagreement on Deferred Taxes,” *The Journal of Accountancy*, June 1966, p. 24.
- Auditor’s opinion on segmental information, *The Journal of Accountancy*, July 1968, pp. 24, 26.
- “In Memoriam,” *The Accountant*, March 27, 1975, p. 415.
- “Breaking Tradition,” *CAMagazine*, July 1975, p. 6.
- “Entity Theory School,” *The Australian Accountant*, June 1976.
- “What’s Happened to the Recommendations?” *Accountancy*, September 1979, p. 86.
- (with R.G. May) “CPA Examination Dates Questioned,” *Accounting Education News*, May 1982, p. 5.
- “First CPA Elected to Congress,” *Journal of Accountancy*, February 1989, p. 16.
- “What Business School?” *Fortune*, January 29, 1990, p. 160.
- “John W. Queenan, Remembered,” *Journal of Accountancy*, September 1992, p. 13.
- Letter to the FASB, reprinted in Zeff and Dharan 1994 (see above under Books), pp. 539-541.
- “Tales of Early Discussion on Rules of Goodwill,” *Accountancy Age*, August 4, 1994, p. 11.
- Editorial correspondence relating to Watts and Zimmerman’s “The Demand for and Supply of Accounting Theories: The Market for Excuses” (1979), reproduced in Tinker and Puxty (eds.), *Policing Accounting Knowledge: The Market for Excuses Affair* (Markus Wiener/Paul Chapman, 1995), pp. 79-81, 85-88.
- “How Was Created the Inter-American Accounting Bulletin? Some Biographical Information About How it was Developed,” letter to James Wesberry Jr. reproduced in *Boletín Interamericano* (of the Asociación Interamericana de Contabilidad), julio-agosto de 1995, pp. 11-12.
- “Accounting for Inflation,” *Accountancy Age*, September 4, 1997.
- Response to the New York State Society of Certified Public Accountants, posted on [iasplus.com](http://iasplus.com), March 22, 2009.
- (with T.R. Dyckman) “Good Science Depends on the Replication of Findings,” letter to the editor of *The Wall Street Journal*, June 15, 2015.
- (with T.R. Dyckman) “It May be Time to Change the College Tenure System,” letter to the editor of *The Wall Street Journal*, August 21, 2015.
- “Ahead of the SEC,” *CPA Magazine* (Canada), June 2017.

## RECENT PRESENTATIONS

### 2016

“Accounting Textbooks as Change Agents: Finney’s *Intermediate* and Finney and

Miller's *Intermediate* from 1934 to 1958," EAA annual congress, Maastricht, The Netherlands, paper presented in forum session (May)

Seminar and lecture tour of New Zealand and Australia (September/October):

- "The Benefit of Interviewing in Accounting Research," Victoria University of Wellington, New Zealand, seminar (Sep)
- "Challenges that Lay Ahead of the IASB," Victoria University of Wellington, New Zealand, seminar (Sep)
- "The Future of the IASB and Financial Reporting," Dunedin, New Zealand, Tony Dale Memorial Lecture (Oct)
- "The Benefit of Interviewing in Accounting Research," University of Otago, New Zealand, seminar (Oct)
- "Challenges that Lay Ahead of the IASB," University of Otago, New Zealand, seminar (Oct)
- "The Benefit of Interviewing in Accounting Research," Griffith University, Australia, seminar (Oct)
- "Challenges that Lay Ahead of the IASB," Griffith University, Australia, seminar (Oct)
- "The Future of the IASB and Financial Reporting," Queensland University of Technology, Australia, Business Breakfast lecture (Oct)
- "The Benefit of Interviewing in Accounting Research," Queensland University of Technology, Australia, seminar (Oct)
- "The Future of the IASB and Financial Reporting," Wellington, New Zealand, Tony Dale Memorial Lecture (Oct)
- "The Future of the IASB and Financial Reporting," Auckland, New Zealand, Tony Dale Memorial Lecture (Oct)
- "Challenges that Lay Ahead of the IASB," University of Auckland, New Zealand, seminar (Oct)

**2017**

- "A Historical Study of the First 30 Years of *Accounting Horizons*," 40<sup>th</sup> annual EAA congress, Valencia, Spain, paper presented in concurrent session (May)
- "International Accounting Standards," Advanced Honours Accounting Theory class, University of Adelaide, Australia, seminar (May)
- "The Benefit of Interviewing in Accounting Research," University of Adelaide, Australia, seminar (May)
- "Australia's Place in International Standard Setting History," AASB/AUASB Dinner to Celebrate 50 Years of Australian Standard Setting, Melbourne, Australia, keynote address (May)
- "Challenges that Lay Ahead of the IASB," University of Tasmania, Hobart, Australia, seminar (May)
- "Fair Value, Academics, and Academic Research," UNSW Sydney, Australia, afternoon tea seminar (May)
- "A Historical Study of the First 30 Years of *Accounting Horizons*," Université du Luxembourg, seminar (Jul)
- "Challenges that Lay Ahead of the IASB," Westfälische Wilhelms-Universität Münster, Germany, seminar (Jul)
- "The Benefit of Interviewing in Accounting Research," Westfälische Wilhelms-Universität Münster, Germany, seminar (Jul)
- "What Did the IASB-FASB Convergence Project Achieve?" AAA annual meeting, San Diego, California, panel session (Aug)

- “A Historical Study of the First 30 Years of *Accounting Horizons*,” AAA annual meeting, San Diego, California, panel session (with T.R. Dyckman) (Aug)
- “The Influence of J. M. Clark on the Development of Management Accounting,” Victoria University of Wellington, New Zealand, lecture to Advanced Management Accounting class (Oct)
- “Challenges that Lay Ahead of the IASB,” Nord University business school, Bodø, Norway, lecture (Nov)
- “Challenges for Accounting Education: Indoctrination in Standards or Promoting Intellectual Curiosity? Nord University business school, Bodø, Norway, seminar (Nov)

## 2018

- “The Decline of Professionalism,” at the Symposium on the Future of Professionalism, sponsored by CPA Canada and the Professional Accounting Centre of the University of Toronto, Toronto, Ont., Canada, opening address (May)
- “Challenges that Lay Ahead of the IASB,” Taras Shevchenko National University of Kyiv, Kyiv, Ukraine, lecture (Jun)
- “Doing International Accounting History Research: Evolution of the IASC and IASB,” at the Workshop on Modernization, Westernization and Democratization of Public Financial Management, Taras Shevchenko National University of Kyiv, Kyiv, Ukraine, keynote lecture (Jun)
- “A Critical View of the Evolution of the Accounting Professoriate,” annual conference of the Canadian Academic Accounting Association, Calgary, Alberta, keynote speech (Jun)
- “Challenges that Lay Ahead of the IASB” and “The Benefit of Interviewing in Accounting Research,” XIV International Accounting Research Symposium, Fundación Ramón Areces, Madrid, Spain, lecture (Jun)
- “Diverging Conceptual Frameworks: Does it Matter?” American Accounting Association annual meeting, Washington DC, panel presentation (Aug)
- “The Early Years of the Financial Accounting Foundation and the Financial Accounting Standards Board, 1972 to 1980: The ‘Special Relationship’ with the AICPA,” 14<sup>th</sup> Workshop on European Financial Reporting (EUFIN), Stockholm, Sweden, presentation in concurrent session (Aug)
- “Challenges that Lay Ahead of the IASB,” University of Łódź, Poland, workshop for students and faculty (Sep)
- “Usefulness of the IASB’s 2018 Conceptual Framework,” Annual Conference of University Accounting Departments in Poland, Łódź, Poland, lecture in concurrent session (Sep)
- “Bringing History into the Classroom,” 2018 Accounting Education Conference of the Texas Society of CPAs, Richardson, Texas, plenary lecture (Oct)
- “Usefulness of the IASB’s 2018 Conceptual Framework,” London, presentation to the academic panel of the Financial Reporting Council/Corporate Reporting Council (Nov)
- “The Future of Corporate Reporting,” Financial Reporting Council, London, England, roundtable (Dec)

## 2019

- “The Benefit of Interviewing in Accounting Research,” Universität Bayreuth, Germany, PhD seminar on accounting research (Jun)
- “A Critical View of the Evolution of the Accounting Professoriate,” Universität Bayreuth, Germany, PhD/MSc seminar on accounting research (Jun)
- “Challenges that Lay Ahead of the IASB,” Universität Bayreuth, Germany, BSc lecture (Jun)

- “Challenges that Lay Ahead of the IASB,” Otto-Friedrich-Universität Bamberg, Germany, MSc lecture (Jun)
- “The Future of the IASB and Financial Reporting,” Otto-Friedrich-Universität Bamberg, Germany, research seminar on international accounting and auditing (Jun)
- “Bringing History into the Classroom,” Accounting History Pathways: Topics and Methods, History Section, AAA annual meeting, San Francisco, keynote lecture (Aug)
- “The Age of Divergence? The Future of FASB and the IASB,” AAA annual meeting, San Francisco, panelist in concurrent session (Aug)
- “The Benefit of Interviewing in Accounting Research,” Universität Mannheim, Germany, seminar (Sep)
- “A Personal View of the Evolution of the Accounting Professoriate,” University of Bristol, England, seminar (Nov)
- “Doctoral Research Projects on Accounting,” Universidade de Brasília, Brazil, seminar (Dec)
- “The Benefit of Interviewing in Accounting Research,” 5<sup>th</sup> UnB International Congress on Accounting and Governance, Universidade de Brasília, Brazil, seminar (Dec)
- “The Future of the IASB and Corporate Reporting,” 5<sup>th</sup> UnB International Congress on Accounting and Governance, Universidade de Brasília, Brazil, opening address (Dec)
- “The Benefit of Interviewing in Accounting Research,” Universidade de São Paulo, Brazil, seminar (Dec)

## 2020

- “Where do GAAP and IFRS Come From?” presentation to the Masters of Accounting students, Rice University, seminar (Nov) – via Zoom

## 2021

- “Oral History Research – Best Practices and Lessons Learned,” AAA annual meeting, concurrent panel presentation (Aug) – via Zoom

## 2022

- “Evolution of U.S. Regulation and the Standard-Setting Process for Financial Reporting: 1930s to the Present,” Nord University, Bodø, Norway, seminar (May) – via Zoom

## 2023

- “Tracing Intellectual Origins in Accounting,” Yuji Ijiri Lecture on Foundations of Accounting, 45<sup>th</sup> annual congress of the European Accounting Association, Espoo, Finland (May)
- “*Accounting and Business Research: The First 50 Years, 1970-2019*,” opening lecture, Conference to Mark 50 Years of *Accounting and Business Research*, University of Bristol Bristol, England (Jul).

## 2024

- “University of Chicago’s Ph.D. Graduates Lead the Way,” presenter, Rice Accounting PhD Alumni Conference, Rice University, Houston (Jun).
- “On Henry Rand Hatfield (1866-1945),” presented on author’s behalf by Jon Glover, 21<sup>st</sup> Annual CMU Accounting Mini Conference, Carnegie Mellon University, Pittsburgh (Aug)

## 2025

“Tapping into a Perishable Resource in Accounting Research,” lecture given at the midyear meeting of the AAA’s International Accounting Section, Florida International University, Miami, Florida (Jan)

## **RECENT TEACHING**

### **Rice University** (semesters)

Financial Accounting (BUSI 305): Fall 2013 (2 sections), Fall 2014 (2 sections), Spring 2015, Spring 2016 (2 sections), Spring 2021, Fall 2021 (2 sections), Fall 2022, Fall 2023, Fall 2024

Corporate Financial Reporting: US GAAP & IFRS (MGMT 606): Spring 2014

Accounting Theory (MACC 591): Spring 2017, Spring 2018, Spring 2019, Spring 2020

Accounting Theory (MGMT 591): Spring 2016, Spring 2020

Independent Study on Standard Setting for Accounting (BUSI 499): Spring 2016

Issues in Financial Reporting III (MACC 513): Spring 2017, Spring 2018, Spring 2019, Spring 2020, Spring 2021, Spring 2022, Spring 2023, Spring 2024, Spring 2025

Accounting and Auditing Regulation (MACC 503): Spring 2017, Spring 2018, Spring 2019

Institutional and Academic Foundations of Accounting (MACC 592): Fall 2022, Fall 2023

## **FULL-TIME EMPLOYMENT OUTSIDE OF EDUCATION**

Consultant to the National Accounting Department, Clarkson, Gordon & Co., Toronto, May-August 1975.

## **OTHER CONSULTING**

Consultant to J. Ray McDermott, Inc., New Orleans, in the preparation of its 1968 annual report to stockholders.

Consultant to the Department of Accounting, Virginia Polytechnic Institute and State University (February 1970), and the Department of Accounting, Virginia Commonwealth University (July 1973), in regard to their respective libraries’ collections of accounting titles.

Consultant to CLADEA (Comité Latinamericano de Decanos de Escuelas de Administración), 1968-71.

Consultant to the Centro de Formación Empresarial, Quito, Ecuador on the possible establishment of a course of studies in accounting and finance, January 1974.

Consultant and lecturer, Escuela de Administración, Universidad Católica de Chile, Santiago, June-July 1974.

Consultant to the University of Colorado-Boulder on the Self Study of its College of Business and Administration, February-March 1984.

Consulting Professor, Shanghai University of Finance & Economics, June 1990.

International Research Adviser, The Institute of Chartered Accountants of Scotland, 1991-2002.

Consultant to the Public Oversight Board of the AICPA’s SEC Practice Section, June 1992.

Member of the Personnel Committee, Department of Public and Business Administration, University of Cyprus, June 1996.



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Advisor to the Accounting Panel of the Higher Education Funding Council for England, 1996 and 2001 (Research Assessment Exercises).

Consultant to the Ministry of Finance, Kingdom of the Netherlands, 1999-2000.

Member of the Board of International Advisers, Jönköping International Business School, Jönköping University, Sweden, 2002-07.

Member of the External Review Team for the Department of Management, University of Toronto Mississauga, 2007.

Consultant to the Financial Accounting Foundation on the FASB's history, 2009.

## **SUBMISSION TO GOVERNMENT INQUIRY**

"A Note on the Role of Any Proposed Federal Regulatory Body and the Improvement of Financial Reporting," to the Senate Select Committee on Securities and Exchange, The Parliament of the Commonwealth of Australia, August 1972 (with Philip Brown and Roy Lourens).

## **SUBMISSIONS TO INQUIRIES**

2011: submissions to the Securities and Exchange Commission (July 1) on its work plan for considering a move to IFRS for domestic registrations, to the Public Company Accounting Oversight Board (July 11) on Rulemaking Docket Matter No. 34 on the content of the auditor's report, and to the joint consultation of the UK Government's Department for Business, Innovation and Skills and the Financial Reporting Council (December 22) on the future existence of the Accounting Standards Board.

## **ORAL TESTIMONY**

2012: Oral testimony at public meeting of the Public Company Accounting Oversight Board, accompanied by a written statement, October 18 at Rice University.

## **MISCELLANEOUS**

Research Assistant (half time), 1957-58; Research Associate (part time), 1959; Business Manager (part-time), 1959-61, Bureau of Industrial Relations, University of Michigan.

Designed the problems and solutions for most of the chapters in the fifth editions of Finney and Miller's *Principles of Accounting, Intermediate* and *Principles of Accounting, Advanced*, published in 1958 and 1960, respectively.

Director of the Conference on Education for International Business, Tulane University, November-December 1967.

Director of the AAA Symposium on Behavioral Science Research in Accounting, New Orleans, October 1970.

Originator and supervising chairman of the International Conference on Standard Setting for Financial Reporting, held in Princeton, New Jersey in August 1986.

Developer and leader of a one-week, 1½-hour credit course, MGMT 787 *International Business Briefing*, MBA for Executives program, Rice University, in 2000 (visits to Singapore and Ho Chi Minh City) and 2001 (visits to Budapest and Dublin).

Lecturer on accounting subjects, in English or Spanish, before university, professional and management groups in Puerto Rico, Mexico, Costa Rica, Panama, Colombia, Peru, Ecuador, Venezuela, Paraguay, Chile, Argentina, Brazil, Canada, Northern Ireland, Scotland, Wales, England, Ireland, France, Luxembourg, Germany, Italy, Switzerland, Austria, Belgium, Netherlands, Spain, Portugal, Malta, Cyprus, Greece, Turkey, Romania, Czech Republic, Slovenia, Poland, Ukraine, Russia, Norway, Iceland, Denmark, Sweden, Finland, Australia, New Zealand, Fiji, Singapore, Hong Kong, Taiwan, Philippines, Thailand, China, India, Japan, South Korea, Kuwait, Egypt, Kenya, Nigeria, Botswana, Zimbabwe, South Africa, Israel, and the United States.

Moderator of panel session in Burns (ed.), *U.S. Accounting History: 1965-1990* (Columbus: Academy of Accounting Historians and The Ohio State University, 1993).

Edited dialogue in Burns (ed.), *Accounting in Transition: Oral Histories of Recent U.S. Experience* (The Ohio State University, 1974); reproduced in Coffman and Jensen (eds.), *Philip L. Defliese: A Collection of His Writings* (The Accounting Hall of Fame, 1999).

Edited dialogue in Jensen (ed.), *Challenge and Achievement in Accounting during the Twentieth Century* (The Accounting Hall of Fame, 2002).

Edited panel presentation and dialogue in *Accountancy in Turmoil: Picking Up the Pieces, A Panel Discussion* (School of Accountancy, Daniels College of Business, University of Denver, 2002).

Reporter on the U.S. and Latin America for *World Accounting Report*, 1976-96.

Reporter for *World Accounting Report*, 2000-16.

Reporter for *International Accounting Bulletin*, 1983-95.

Columnist for *Corporate Accounting International*, 1995.

Moderator of 43-minute videocassette, "Current Value and GPL Accounting: A Conversation with John C. Burton and Robert T. Sprouse" (American Accounting Association, 1976). Accessible at <http://www.sechistorical.org/museum/oral-histories/a-d/> under the heading, John C. Burton.

Contributor to *Kohler's Dictionary for Accountants*, 6th Edition, edited by Cooper and Ijiri (Prentice-Hall, 1983).

"International Harmonization of Accounting Standards: The Forces at Play" (outline of presentation), in Choi and Mueller, *International Accounting* (Prentice-Hall, Inc., 1984), pp. 471-473.

Lectures reported in *Rostra economica*, magazine of the Faculteit der Economische Wetenschappen en Econometrie aan de Universiteit van Amsterdam, January 1991; in *Chartered Accountants Journal of New Zealand*, July 2001; and in *Balans* (Sweden), April 2002.

Course syllabi and doctoral consortium outlines reproduced in Burns (ed.), *Accounting Trends* (McGraw-Hill), various issues between 1967 and 1993.

"Historical Resources for U.S. Accounting Academics and Doctoral Students," in 7<sup>th</sup> Annual Accounting Research Symposium booklet, Brigham Young University, November 11-13, 2010.  
([http://www.byuaccounting.net/mediawiki/index.php?title=Historical\\_Resources\\_for\\_U.S.\\_Accounting\\_Academics\\_and\\_Doctoral\\_Students](http://www.byuaccounting.net/mediawiki/index.php?title=Historical_Resources_for_U.S._Accounting_Academics_and_Doctoral_Students))

Visiting Scholar, The Judge Institute of Management Studies and Wolfson College, University of Cambridge, April-June 2004.

Member of Committee on Professional Standards of Arthur Andersen & Co., Chicago, June-July 1983.

Profiled in Chatfield and Vangermeersch (editors), *The History of Accounting: An International Encyclopedia* (New York: Garland Publishing, 1996), pp. 618-619.

Profiled in Accounting Hall of Fame booklet, *Remarks, Citation, and Response*, August 15, 2002.

Profiled in *Majandusarvestus ja Rahandus* [Accounting and Finance], Leksikon, part II: M-Y, by Jaan Alver and Lehte Alver (Tallinn, Estonia: Deebet, 2011).

Report on the celebratory dinner and presentations in recognition of 50 years as an academic, in *The Parliament*, published by the Jones Graduate School of Business' accounting group, Fall 2011.

"A Tribute to Professor Stephen A. Zeff," by Thomas R. Dyckman and Wil C. Uecker, *Accounting Education: An International Journal*, February 2011; reproduced in Wilson (ed.), *The Routledge Companion to Accounting Education* (Routledge, 2014).

"Stephen Zeff – 90 años de actividad, Felicidades," by Leandro Cañibano, in *AECA 141*, marzo 2023, p. 63.

Included in "125 People of Impact in Accounting: Leaders Who Left a Mark on the Profession," *Journal of Accountancy*, June 2012.

Conducted a lengthy interview with Carman G. Blough in January 1967, and donated the transcript in June 2021 to the Securities and Exchange Commission Historical Society for inclusion in its Oral Histories.

Donated a 20-year collection of the monthly Czech journal *Účetnictví* plus collections of documents of the U.K. Accounting Standards Committee to the University of Manchester Library.

Donated thousands of historical documents, mainly relating to the work of the U.S. Accounting Principles Board, to the AICPA Library at the University of Mississippi; the library has labeled these donated materials as the "Stephen A. Zeff Collection."

Donated many hard-copy speeches by Securities and Exchange Commission officials, including especially Chief Accountants, to the SEC Historical Society, which are now digitized in the Papers section of its website.

Deposited many personal papers in the Woodson Research Center, Rice University, as part of the Stephen A. Zeff Accounting History Papers.

Published interviews:

In *Boletín del Instituto Mexicano de Contadores Públicos, A.C.*, octubre de 1968.

In *Accountancy Age* (U.K.), May 7, 1971.

In *Kigyo Kaikei* (Japan), February 1973.

In *Accountants Weekly* (U.K.), July 3, 1981.

In *The Accountants' Journal* of the New Zealand Society of Accountants, August 1984.

In the *Weekend Argus* (Cape Town, South Africa), "Guard Against Commercialism, Auditors Warned," Business section, July 13, 1985, page 1.

In *The West Australian*, September 10, 1986, page 67.

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In *Business Review Weekly* (Australia), September 19, 1986, page 143.

In *Revision & Regnskabsvaesen*, of the Foreningen af Statsautoriserede Revisorer, Denmark, No. 8 – August 1990.

In an audiocassette, “Decline in Professionalism,” produced by the New Zealand Society of Accountants, July 1992, extracts from which appeared in *Accountants’ Journal*, September 1992.

In *COMagazine*, published by the student society COMAX at the Rijksuniversiteit Limburg (State University of Limburg), The Netherlands, January 1996.

In *Houston Business Journal*, November 21-27, 1997.

In *Rice News*, November 18, 1999 and March 1, 2001.

In *Balans*, magazine of Föereningen Auktoriserade Revisorer (FAR), Sweden, April 2002.

In *Innova*, magazine of the student society of the Handelshøgskolen i Bodø, Norway, June 2002.

In *Control in Internationaal Perspectief* (Amsterdam: Controllers Instituut, November 2004).

In *Accountancy* (U.K.), August 2009.

In Newsletter AECA, *Actualidad Contable*, No. 47 – febrero 2010 (Spain).

Sundry interviews on radio (in the U.K. and Australia) and television (in Australia, New Zealand, China, and Spain), and numerous quotations and mentions in the print media in the U.S. and overseas. Coauthor of two op-ed columns in *The New York Times*, one in the *Houston Chronicle*, and one in the *Los Angeles Times*.

## CLUBS

Harvard Club of New York City, The Athenæum (London).

March 2025