

STEPHEN A. ZEFF

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Home Address: 4545 Acacia Street, Bellaire, Texas 77401-3701

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

Languages: English and 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, 1956-57.” (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)

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 OR 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.

Distinguished International Visiting Lecture in Latin America, American Accounting Association, May-July 1977.

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.

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.

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, 16th 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.

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

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.
- 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 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.
- Accountant of the Year – Educator, Nu Chapter of Beta Alpha Psi, University of Colorado, Boulder, 1987.
- 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.
- 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” from The Accounting Historians Journal, for the article, “The Evolution of the Conceptual Framework for Business Enterprises in the United States.”
- Inducted as the 70th 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 European Accounting Association, Tampere, Finland, May 2009.

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).

Served as 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 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.

Named a Lifetime Achiever in 2017 by Marquis Who’s Who.

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.

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.

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.

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

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

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

Short-term Visit

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

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

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, since 2006.

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.

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, since 2008
- Member, Honor Code Committee, 2009-12
- Member, Faculty Council, 2011-17
- Member, MAcc Relaunch Committee (since 2016, Masters of Accounting Program Committee), since 2013

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

- “The Curious Reaction to an Auditor’s Adverse Opinion: A Case Study from 1976,” with Rachel Baskerville, submitted to a journal.
- “A Historical Study of the First 30 Years of Accounting Horizons,” with Thomas R. Dyckman; resubmitted to a journal after R&R. (posted on SSRN)
- “A History of Accountancy at Victoria University of Wellington,” with Carolyn Fowler; draft is in preparation (to be a book).
- “The Curious Translations of ‘Goodwill’ in Spanish-Speaking Countries prior to the Adoption of IFRS,” with José Antonio Gonzalo Angulo; research has just begun.
- “The Past, Present, and Likely Future of Global Financial Reporting,” a 46-page paper submitted for inclusion in the 70-year celebratory volume to be produced by the accounting department at the University of Łódź, Poland; solicited by the editor of the volume.
- “The Omnipresent Influence of the SEC in the Work of the Accounting Principles Board, 1959 to 1973,” submitted to a journal.

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 Houston Chapter of the 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.

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 26th Annual Congress of the European Accounting Association (Sevilla, 2003), 2002-03.

Member of Scientific Committee for the 27th 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 Chair in Accounting and Finance, University of Lancaster, 1975-76.

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 UK Accounting Standards Board, 1991-2012; of the Corporate Reporting Council of the U.K. Financial Reporting Council, since 2012.

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, since 2011.

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, "Accounting History Series," 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.

Member, Editorial Board, Accounting Research Journal (Australia), since 1998.

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.

Member, International Editorial Board, Revista Internacional Legis de Contabilidad & Auditoría (Colombia), since 2011.

Member, Editorial Board, Revista Contabilidade & Finanças (Brazil), since 2011.

Member of the Scientific Committee, Rivista di Contabilità e Cultura Aziendale (Italy), since 2012.

Member, Editorial Board, Australian Journal of Management, since 2012.

EXTERNAL EXAMINER ON DOCTORAL DISSERTATIONS

“Accounting for Goodwill and its Effect on Social and Enterprise Economy,” by B. K. Basu – University of Calcutta (1969).

“The Historical Development and Operational Form of Corporate Reporting Regulation in Japan,” by Jill Lorraine McKinnon – Macquarie University (1984).

PUBLICATIONS

Books and monographs

Uses of Accounting for Small Business, Bureau of Business Research, University of Michigan, 1962, 67 pp.

(editor with T.F. Keller) Financial Accounting Theory: Issues and Controversies, McGraw-Hill Book Company, 1964, 456 pp.

The American Accounting Association – Its First Fifty Years, AAA, 1966, 96 pp.; reprinted by AAA in 1991.

(editor with A. Rappaport and P.A. Firmin) Public Reporting by Conglomerates, Prentice-Hall, Inc., 1968, 156 pp.

(editor) Business Schools and the Challenge of International Business, Tulane Graduate School of Business Administration, 1968, 292 pp.

(editor with T.F. Keller) Financial Accounting Theory II: Issues and Controversies, McGraw-Hill Book Company, 1969, 458 pp.

Forging Accounting Principles in Five Countries: A History and an Analysis of Trends, Stipes Publishing Co., 1972, 332 pp.; Chapter IV, Canada, reprinted in Murphy (ed.), A History of Canadian Accounting Thought and Practice, Garland Publishing, 1993. Downloadable by chapters from SSRN. Republished as a Routledge revival in 2015.

Forging Accounting Principles in Australia, Australian Society of Accountants, 1973, 67 pp.; reprinted in Parker (ed.), Accounting in Australia: Historical Essays, Garland Publishing, 1990.

(editor with T.F. Keller) Financial Accounting Theory I: Issues and Controversies, McGraw-Hill Book Company, second edition, 1973, 622 pp.

(editor and author of introductory essay) Asset Appreciation, Business Income and Price-Level Accounting: 1918-1935, Arno Press, 1976.

(editor) Selected Dickinson Lectures in Accounting 1936-1952, Arno Press, 1978.

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- "Robert McDowell Thrall (1914-2006)."
- (with T. Cooke) "A Continuum of Disclosure."
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RECENT PRESENTATIONS

2014

"The Descent of the Accounting Profession," Reial Acadèmia de Doctors, Barcelona, Spain, induction discourse (Jul)

"The Benefit of Interviewing in Accounting Research," Universitat Pompeu Fabra,

- Barcelona, Spain, accounting seminar (Jul)
- “Some Methodological Deficiencies in Empirical Research Articles in Accounting,” AAA annual meeting, Atlanta, Georgia, paper presentation (Aug)
- “U.S. GAAP: An Example of American Exceptionalism?” AAA annual meeting, Atlanta, Georgia, panel presentation (Aug)
- “Politics and Accounting Standards,” Lunch and Learn, MPA Program, McCombs School of Business, University of Texas at Austin (Sep)
- “Evolution of the Setting of Accounting Standards,” Professional Development Seminar, International Accounting Standards Board, London (Oct)
- “Political Influences on the Development of U.S. Accounting Standards,” lecture, National Speaker Series, McGladrey Institute, University of Iowa (Oct)
- “The Trueblood Study Group on the Objectives of Financial Statements (1971-73): A Historical Study,” research workshop, University of Iowa, presenter (Oct)
- “Evolution of the Setting of Accounting Standards,” Professional Development Seminar, Financial Accounting Standards Board, Norwalk, Connecticut (Nov)

2015

- “Challenges that Lay Ahead of the IASB: A Professional Perspective,” Debattito-Tavola Rotonda, Ordine de Dottori Commercialisti e degli Esperti Contabili, Torino, Italy (Mar)
- “Challenges that Lay Ahead of the IASB,” Università degli Studi di Torino, seminar, Torino, Italy (Mar)
- “Challenges that Lay Ahead of the IASB,” Università degli Studi di Genova, seminar, Genova, Italy (Mar)
- “Challenges that Lay Ahead of the IASB,” Università degli Studi di Firenze, seminar, Firenze, Italy (Mar)
- “Remarks on Professionalism in Accounting and Auditing,” 2nd Biennial Ethics Symposium, Centre for Accounting Ethics, University of Waterloo, luncheon speaker, Toronto, Canada (Apr)
- “The Benefit of Interviewing in Accounting Research,” Friedrich-Alexander-Universität Erlangen-Nürnberg, seminar, Nürnberg, Germany (May)
- “The SEC Suppresses Fair Value – Until the 1990s,” Information, Markets, and Organizations Conference 2015, Harvard Business School, panel presentation, Boston (Jun)
- “The SEC Suppresses Fair Value – Until the 1990s,” AAA annual meeting, Chicago, panel presentation (Aug)
- “The Trueblood Study Group on the Objectives of Financial Statements (1971-73): A Historical Study,” AAA annual meeting, Chicago, paper presented in concurrent session (Aug)
- “How Can We Measure the Quality of Accounting Enforcement,” AAA annual meeting, Chicago, panel presentation (Aug)
- Seminar on controversies surrounding the IASB and KASB, to the technical staff of the Korea Accounting Standards Board, Seoul (Sep)
- “Some Issues Facing the IASB and the KASB,” 16th anniversary seminar of the Korea Accounting Standards Board, Seoul, lecture (Sep)
- “Some Salient Conclusions from *Aiming for Global Accounting Standards: The International Accounting Standards Board, 2001-2011*” and “Challenges that Lay Ahead of the IASB,” Hitotsubashi University, Kunitachi-shi, Tokyo, seminar (Sep)
- “Some Salient Conclusions from *Aiming for Global Accounting Standards: The*

International Accounting Standards Board, 2001-2011,” HEC Université de Lausanne, Switzerland, seminar (Oct)

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)

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“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,” 40th 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)

RECENT TEACHING

Rice University

- Financial Accounting (BUSI 305): Fall 2013, Fall 2014, Spring 2015, Spring 2016
- Corporate Financial Reporting: US GAAP & IFRS (MGMT 606): Spring 2014
- Accounting Theory (MACC 591): Spring 2016, Spring 2017, Spring 2018
- Independent Study on Standard Setting for Accounting (BUSI 499): Spring 2016
- Issues in Financial Reporting III (MACC 513): Spring 2017, Spring 2018
- Accounting and Auditing Regulation (MACC 503): Spring 2017, Spring 2018

FULL-TIME EMPLOYMENT OUTSIDE OF EDUCATION

- Consultant to the National Accounting Department, Clarkson Gordon, 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 Latinoamericano 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, June 1992.

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

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).

RECENT 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.

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, 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 7th Annual Accounting Research Symposium booklet, Brigham Young University, November 11-13, 2010.

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

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

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).

“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).

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

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 West Australian*, September 10, 1986.

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

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 Föerningen 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. 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)

February 2018