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Wilfred C. Uecker
Professor of Management
Jesse H. Jones Graduate School of Management
Rice University
December 31, 2011

Personal Data

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Educational and Professional

Ph.D., The University of Texas at Austin, 1973
M.B.A., The University of Texas at Austin, 1970
B.A. in Economics, The University of Texas at Austin, 1968
Certified Public Accountant, Texas, 1981 - 2001
American Accounting Association
Who's Who in America, 45th edition

Honors, Awards and Fellowships

Shell Center for Sustainability Grant, Rice University, 2006
Recognized as an influential accounting scholar in Brown, L.D., "Influential Accounting Articles, Individuals, Ph.D. Granting Institutions and Faculties: A Citation Analysis," *AOS*, vol 21, no. 7/8, pp. 723-754, 1996.
Visiting Scholar, Stanford University, Spring 1992
The Arthur Young Tax Literature Award, 1989
American Taxation Association, Tax Manuscript Award, 1987-88
Arthur Young Research in Taxation Grant, 1984
Harmon Whittington Chair in Accounting, Jones Graduate School, Rice University, July, 1984—September, 2009
Ernst & Whinney Research Professor in Accounting at the University of Iowa, Spring 1984

Institute of Accounting Research Faculty Fellow, The University of Iowa, Spring 1983
Touche Ross Accounting Education Grant, 1982
Old Gold Summer Research Grant, The University of Iowa, 1980
Peat Marwick Mitchell & Co. Foundation Research Grant in Auditing, 1979
One Semester Developmental Assignment, The University of Iowa, 1979
Old Gold Summer Research Grant, The University of Iowa, 1978
Old Gold Summer Research Grant, The University of Iowa, 1976
Arthur Andersen & Co. Doctoral Dissertation Fellowship, 1972-73
Selected as the University of Texas' representative to the American Accounting Association Doctoral Consortium, August 1972
American Accounting Association Fellowship, 1972
G. H. Newlove Scholarship in Accounting, 1972

Community Service

CanCare Board of Directors—CanCare of Houston, Inc., www.cancare.org, is a cancer support network that offers free, one-on-one, long-term emotional support to cancer patients and their families. Board member, 2005-2011, Board Chairman, 2009-2011
Hermann Park Advisory Board, 2010 to present
Appointed to Houston Clean City Commission, 2010 to present
Center for Houston's Future member of Steering Committee for Quality of Life Indicator Reports, 2009 - present

Principle Positions of Employment

Visiting Professor of Accounting, the University of Queensland, Brisbane, Australia, July – December, 2008
Whittington Professor of Management, Jones Graduate School of Management, July 1984 to the present
Associate Dean for Executive Education, Jones Graduate School of Management, August 1997 to July 2005
Associate Dean for Academic Affairs, Jones Graduate School of Management, July 1986 to July 1997
Ernst & Whinney Research Professor in Accounting, The University of Iowa, January 1984 to July 1984
Professor of Accounting, Department of Accounting, The University of Iowa, Fall 1982 to January 1984
Associate Professor of Accounting, Department of Accounting, The University of Iowa 1978 to 1982
Assistant Professor of Accounting, Department of Accounting, The University of Iowa, 1973 to 1978
Instructor and Administrative Assistant to the Departmental Chairman, The University of Texas at Austin, 1971-1972
Teaching Assistant, Department of Accounting, The University of Texas at Austin, 1970 to 1971
Staff Accountant, Touche Ross and Company, Austin, Texas, 1969 to 1970

Teaching Experience

Current:

Management Control—elective course in executive MBA (EMBA) and professional MBA (PMBA)
Operations Management—core course in MBA and EMBA
International Business Briefing (International Trip) for MBA, PMBA, and EMBA—organized and led trips to China, Australia, New Zealand, Chile, Brazil, and Mexico
Managerial and Cost Accounting - undergraduate, Master of Accounting and MBA, CPA Review, Executive MBA, and Executive Development
Action Learning Project—Member of faculty team supervising MBA student team projects in companies

Past:

Behavioral Science Applications in Accounting and Auditing – doctoral
Introductory Financial Accounting - undergraduate
Auditing - undergraduate and master's

Doctoral Candidate Supervision:

Member of Committee:

Phillip Senatra, Auditor's Perceptions of Role Conflict and Role Ambiguity in a Public Accounting Firm: An Empirical Study,” The University of Iowa, 1977

Dennis Collins, “Analytical Review in Auditing: The Problem of Model Validity,” The University of Iowa, 1979

John Hill, “The Economic Consequences of Accounting Choice: Deferral of Loan Sale Losses in the Savings and Loan Industry,” The University of Iowa, 1986

David Schwartz, “The Formatting Effects on the Use of Computer Generated Alphanumeric Displays; The Moderating Effect of Task Characteristics,” Department of Psychology, Rice University, 1986

Leslie Kren, “The Effect of Incentive Employment Contracts on Performance and Information Revelation: Empirical Evidence,” The University of Houston, 1988

Trevor Wilkins, "An Experimental Investigation of Bank Lenders' Financial Analysis and Contracting Behaviour in Group Term

Lending Contexts," University of Queensland, Brisbane, Australia, 1989

Morina Rennie, "Evaluation of Consequences in Auditor Judgment," University of Alberta, Edmonton, Canada, 1989

Chairman of Committee:

Steve Butler, "Auditor Judgment in Nonstatistical Sampling," AICPA Doctoral Dissertation Award, The University of Iowa, 1983

Gerald Myers, "Organization and Microeconomic Theory as Variables in Corporate Deviance: A Multivariate Analysis of Questionable Payments by U.S. Corporations," The University of Iowa, 1984

Journal Publications

"Prediction Achievement and Simulated Decision Makers as an Extension of the Predictive Ability Criterion: Some Comments" (with G. L. Salamon and R. E. Simmons), The Accounting Review, July 1976, pp. 664-671

"Can Internal Auditors Find Job Satisfaction" (with J. H. Smith), The Internal Auditor, October 1976, pp. 488-53

"An Inquiry into the Need for Currently Feasible Extensions of the Attest Function in Corporate Annual Reports," Accounting, Organizations and Society, Vol. 2, No. 1, 1977, pp. 47-58

"Internal Auditing Activities in EDP System Design, Testing and Control" (with J. H. Smith), The Internal Auditor, February 1977, pp. 57-62

"Judgment Error in Sample Evaluation" (with W. R. Kinney), The CPA Journal, March 1977, pp. 61-62

"Judgmental Evaluation of Sample Results: A Study of the Type and Severity of Errors made by Practicing CPAs" (with W. R. Kinney), Accounting, Organizations and Society, 1977, Vol. 2, No. 3, pp. 269-275

"A Behavioral Study of Information System Choice," Journal of Accounting Research, Spring 1978, pp. 169-189

"The Effects of Knowledge of User's Decision Model in Simplified Information Evaluation," Journal of Accounting Research, Spring 1980, pp. 191-213

- “Behavioral Accounting Research as a Source for Experiential Teaching Aids: An Example,” The Accounting Review, April 1981, pp. 366-382
- “Perception of the Internal and External Auditor as a Deterrent to Corporate Irregularities,” The Accounting Review (with A. Brief and W. R. Kinney), July 1981, pp. 465-478
- “Mitigating the Consequences of Anchoring in Auditor Judgments” (with W. R. Kinney), The Accounting Review, January 1982, pp. 55-69
- “The Quality of Group Judgment in Simplified Information Evaluation,” Journal of Accounting Research, Fall 1982, pp. 388-402
- “Toward a Positive Theory of Information Evaluation” (with A. Schepanski), The Accounting Review, April 1983, pp. 259-283
- Book Review: Human Information Processing in Accounting (by R. Ashton), The Accounting Review, July 1983, pp. 648-649
- “The Value of Information in Decision Making” (with A. Schepanski), Journal of Economic Psychology, Vol. 5, #2, June 1984, pp. 177-194
- “Toward a Positive Theory of Information Evaluation: Relevant Tests of Competing Models in a Principal-Agency Setting” (with A. Schepanski and J. Shin), The Accounting Review, July 1985, pp. 430-457
- “The Methodology of Laboratory Markets and its Implications for Agency Research in Accounting and Auditing” (with D. DeJong, and R. Forsythe), Journal of Accounting Research, Autumn 1985, pp. 753-793
- “A Laboratory Investigation of the Moral Hazard Problem in Agency Relationships” (with D. DeJong, R. Forsythe, and R. Lundholm), Journal of Accounting Research, Supplement to Vol. 23, 1985, pp. 81-120
- “The Applicability of Laboratory Markets for the Study of Policy Issues in Auditing” (with D. DeJong and R. Forsythe), The Accounting Forum, Vol. 55 (December 1985/January 1986), pp. 27-41
- “Modeling the Judgments of Tax Payer Compliance” (with Al Schepanski and Sylvia Madeo), The Accounting Review, April 1987, pp. 323-342
- “A Note on the Use of Businessmen as Subjects in Sealed Offer Markets” (with D. DeJong, and R. Forsythe), Journal of Economic Behavior and Organization, Vol. 9 (1988), pp. 87-100

“A Laboratory Investigation of Alternative Transfer Pricing Mechanisms” (with D. DeJong, R. Forsythe, and J. Kim), Accounting Organizations and Society, Vol. 14, No. 1/2, 1989, pp. 41-64

“Comments on the Effects of Reporting Auditor Materiality Levels Publicly, Privately, or Not At All in An Experimental Markets Setting,” Auditing: A Journal of Practice and Theory, Vol. 9, 1990 Supplement, pp. 224-226.

“Collusion and Product Quality: A Laboratory Investigation” (with D. DeJong, R. Forsythe, and J. Schatzberg) in Research in Experimental Economics, vol. 6, 1996, pp. 1-51.

“A Tribute to Professor Stephen A. Zeff,” (Commissioned paper with Thomas R. Dyckman), Accounting Education: an International Journal, vol 20, no. 1, February 2011

“Otolaryngology Resident Workflow: A Time-Motion and Efficiency Study,” (with Bobby Alford, Jess Roberts, Angela Sturm-O’Brien, Andrew Victores, Nina Victores, and Mas Takashima), Otolaryngology -- Head and Neck Surgery, Volume 144 Issue 5 May 2011 pp. 708 - 713.

Monographs and Book Chapters

Computer Assisted Analytical Review System (with W. R. Kinney, Jr., and G. L. Salamon), Funded by the Touche Ross Foundation, American Accounting Association Education Series, Volume No. 7, 1986

"Communications in Managerial Accounting," in Business and Managerial Communications: New Perspectives, L. P. Driskill, ed., San Diego: Harcourt Brace and Jovanovich, (1992), Chapter 25, pp. 671-690

“Life Long Learning for Managers--the Business of Executive Education: A Case Study of a Small University Provider,” (with S. Maranville) in University and Corporate Innovations in Lifetime Learning, C. Wankel and R. DeFillippi, ed., Research in Management Education and Development, Charlotte: Information Age Publishing, (2008) Chapter 9, pp. 213-236.

Presentations and Proceedings Publications

“An Investigation of the Effectiveness of Feasible Extensions of the CPA's Attest Function in Corporate Annual Reports,” presented at the Accounting Colloquium, The University of Iowa, Fall 1973

“An Investigation of the Desirability of Extending the CPA's Attest Function in Corporate Annual Reports,” Proceedings of the Southwest Regional Meeting of the American Accounting Association, March 1975, 154-161

- “Some Findings Concerning Conditions under which Students may be Adequate Surrogates for Businessmen,” Proceedings of SWAIDS Sixth Annual Conference, March 1974, pp. 328-333
- “A Proposal for an Experiment in Information System Choice,” presented at the Accounting Colloquium, The University of Iowa, Summer 1975
- “Judgmental vs. Statistical Evaluation of Random Sampling Results” (with W. R. Kinney), presented at the Annual Tax and Accounting Seminar, The University of Iowa, Fall 1975
- “Unattested Management Representations in the Annual Report: A Potential Source of Influence in the Evaluation of the Firm,” Proceedings of SWAIDS Seventh Annual Conference, March 1976
- “The Job Satisfaction of Internal Auditors” (with J. H. Smith), presented at a pre-meeting seminar of the Iowa Chapter of the Institute of Internal Auditors, January 1976
- “A Behavioral Study of Information System Choice,” presented at The University of Iowa (April 1976), the AAA Annual Meeting (August 1976), The University of Illinois (September 1976), The University of Minnesota (October 1976), The University of Wisconsin (October 1976), and The Ohio State University (September 1977)
- “The Effect of Knowledge of the User's Decision Model in Simplified Information Evaluation,” Working Paper No. 78-9, The University of Iowa, July 1978, presented at the AAA Annual Meeting, August 1978
- “A Behavioral Decision Simulation for a Managerial or Behavioral Accounting Course,” presented at The University of Iowa (February 1979), and the Southwestern Regional Meeting of the American Accounting Association (March 1980)
- Discussant of “Auditor Involvement in the Detection of Fraud,” Audit Research Session, AAA Annual Meeting, August 1979
- “Mitigating the Consequences of Anchoring in Auditor Judgments” (with W. R. Kinney), presented at the AAA Annual Meeting (August 1980), The University of Iowa (October 1980), and the University of Minnesota (July 1981)
- “The Quality of Group Judgment in Simplified Information Evaluation,” reviewed by the Accounting Workshop of Cornell University (May 1980); and presented at the Accounting Workshops of The University of Iowa (July 1980), the University of North Carolina (October 1980), and Columbia University (February 1981)

“Toward a Positive Theory of Information Evaluation,” presented at the Accounting Workshop of Cornell University (December 1981), and the AAA Annual Meeting (August 1982)

“Mathematical Models in Behavioral Research in Accounting” (with A. Schepanski), presented at the Accounting Workshop, The University of Iowa (April 1983)

“The Effects of Alternative Liability Rules and the Public Disclosure of Audit Fees on the Price and Quality of Audit Services: A Laboratory Market Study” (with D. DeJong and R. Forsythe), presented at the Accounting Workshop, The University of Iowa (June 1983 and January 1984), and the American Accounting Association Annual Meeting, August 1984

“Toward an Empirical Theory of Information Evaluation in a Principal-Agency Setting” (with A. Schepanski, J. Shin, and I. Levin), presented at the Accounting Workshop, The University of Iowa (June 1983), AAA Annual Meeting (August 1983), and Rice University (November 1983)

“Laboratory Market Research Applications in Auditing,” a talk and demonstration for the Iowa Professional Accounting Council, June 1984

“A Laboratory Investigation of the Moral Hazard Problem in Agency Relationships” (with D. DeJong, R. Forsythe, and R. Lundholm), presented at Rice University, November 1984, and the Research in Accounting Conference (University of Chicago), May 1985

“Modeling the Judgments of Taxpayer Compliance,” presented at the annual meeting of the American Accounting Association, August 1985

“A Laboratory Investigation of Alternative Transfer Pricing Mechanisms,” presented at Rice University, May 1986; Cornell University, June 1986; the AAA Annual Meeting, August 1986; New York University, May 1987; and University of Queensland, Brisbane, Australia, July 1987.

“Collusion and Product Quality in Agency Relationships: A Laboratory Investigation,” presented at the University of Houston, September 1986, the University of Florida, October 1986, The University of Texas at Arlington, November 1990, and The 17th Annual Congress of the European Accounting Association, Venice, Italy, April 1994.

Discussant, “The Effects of Reporting Auditor Materiality Levels Publicly, Privately, or Not At All in An Experimental Markets Setting,” University of Waterloo Audit Symposium, Waterloo, Ontario, Canada, November 1987

Chair of session on “Experimental Research on Agency Relationships” and discussant of “Fraud Detection,” American Accounting Association Annual Meeting, Toronto, August 1990

Discussant, “An Empirical Investigation of the Effect of Negotiation Strategy and Risk-Taking Behavior on Transfer Pricing Outcomes,” Management Accounting Research Seminar, San Antonio, October 1990

Discussant, “A Comparative Evaluation of Alternative Transfer Pricing Mechanisms,” Second Annual Management Accounting Research Conference, Atlanta, October 1991

"Strategic Cost Management" Institute of Management Accountants, Houston Chapter, Technical Meeting, September, 1993.

“Leadership Development Return on Investment,” Zayed University, Abu Dhabi, AE. Talk to executive MBA students and business leaders during visit with Zayed University in Dubai, AE to explore joint programs in Executive Education, May 9, 2005.

“Leadership and Learning,” Opening Remarks, Gas Processor’s Technical Conference, Dubai, AE. Presentation in conjunction with company meetings in Dubai in cooperation with Zayed University to explore joint programs in Executive Education, May 11, 2005.

“Accounting for Quality of Life: A Case Study,” American Accounting Association Public Interest Section Annual Meeting, Charleston, SC, April 17-18, 2009. Paper also accepted for 6th International Conference on Environmental, Cultural, Economic and Social Sustainability, University of Cuenca, Ecuador, January 5 – 7, 2010. (Unable to attend because of MBA International Trip responsibilities)

Invited Seminars:

“Substantive vs. Procedural Rationality in Information Evaluation,” a doctoral seminar in accounting, Arizona State University, Tempe, Arizona, April 1980 (3 hours)

“Audit Judgment,” a continuing education seminar for Iowa CPAs, Iowa Accounting and Auditing Conference, Iowa City, Iowa, October 1981 (3 hours)

“Computer Assisted Analytical Review System (CAARS),” a continuing education seminar, Office of Executive Development, Jones Graduate School, Rice University, April 1986 (6 hours); the Southwestern regional meeting of the American Accounting Association, (with W. R. Kinney), Houston, Texas, March 1987; The University of Sydney (Sydney, Australia), August 1987; and the Centre for Research in

Accounting, Monash University in conjunction with Price Waterhouse Melbourne (Melbourne, Australia), August 1987 (3 hours)

“Experimental Economics Workshop,” a continuing education seminar (with D. DeJong and R. Forsythe), AAA Annual Meeting, New York City, August 1986 (3 hours)

“Laboratory Market Research in Auditing,” a research seminar, the University of New South Wales, Sydney, Australia, August 1987; Texas Christian University, Fort Worth, Texas, September 1987 (2.5 hours)

Work in Progress

Uecker, W., Lents, A., and Wegmann, S., “Development of the First Report, 2007—Counting on Quality of Life: An Environment Indicator Report, a Case Study,” working paper available on the Center for Houston’s Future website, <http://www.centerforhoustonfuture.org/cmsFiles/Files/Case%20Study%20CHF%202007%20Indicator.pdf>

Consulting

Consulting in area of cost management and performance evaluation. Clients have included:

Quintana Petroleum
Coca Cola Foods
Exxon Health Services
Arthur Andersen

Service

Rice University:

Chairman of the AD HOC Doctoral Program Committee (JGS), Summer 1984

Chairman of the Faculty Recruiting Committee (JGS), 1984-Present

Chairman of the Promotion and Tenure Committee (JGS), 1984-Present

Chairman of the Sabbatical Leave Sub-committee (JGS), 1984-85

Member of the Doctoral Program Committee (JGS), 1984-86

Acting Chairman of the Doctoral Program Committee (JGS), Spring-Summer 1986

Chairman of the Curriculum and Standards Committee (JGS), 1985-86
[Initiated flex-time MBA Program]

Associate Dean for Academic Affairs, July 1986-Present [Primary responsibilities: faculty recruiting, promotion and tenure, budget, and Rice Accounting Council]

Director, Master of Accounting Program, July 1986-Present [Redesigned MAcco degree program to a 4-1 format]

Rice University Graduate Council, Fall 1986-1989; Chairman, 1988-89

Dean Search Committee (JGS), 1986-87

Acting Dean (JGS), July-August 1987

Chairman, Rice University United Way Campaign, 1990, and 1991; Steering Committee, 1992 - 1995

Chairman, R.O.T.C. Committee, 1990-91

Community Affairs Committee, 1992, 1993

Ad hoc Committee for Employer Trip Reduction, 1994

Chairman, Rice University Parking Committee, 1995-98

Associate Dean for Executive Education, 1997—present [Responsible for MBA for executives program and open enrollment and custom non-degree programs.]

Jones Graduate School Strategic Planning Steering Committee, 1996-97

Rice University Benefits Committee, 2000 – 2003

Ex Officio member of Executive Programs Committee, 1998—2005

Member of Ad hoc Committee to review the MBA for executives program 2004 – present

Member of Professional MBA program Design Committee, 2005

Rice University Council, Advisory to President of University, 2005 – 2008

Founding Faculty sponsor, MBA student chapter, Net Impact, 2006 - 2008

Jones Graduate School Dean's Council, Advisory to Dean, 2005 – 2007

Jones Graduate School Curriculum Committee, 2007 - 2008

Jones Graduate School Academic Standards Committee, 2007 – 2008

Jones Graduate School International Alliances Committee, 2009 - present

Jones Graduate School eLearning Committee, (Chair) 2009 - 2011

Rice University Benefits Committee, 2009 - 2011

University of Iowa:

Faculty Research Committee (CBA), 1974-75, 1975-76, 1978-79, and 1981-82

Faculty Sponsor, Student Senate (CBA), 1974-75

Search Committee for Iowa Memorial Union Bookstore Manager (University), 1975-76

Committee to establish a Professional Program in Accounting (Dept. of Accounting), 1976-77

Committee to prepare a brochure and flier for the Professional Program in Accounting (Dept. of Accounting), 1977

Promotion of Professional Program in Accounting and recruitment of students at area colleges and universities, 1977

Recruitment of new faculty, 1974-present
Collegiate Review Committee (CBA), 1977-78
Committee D (CBA) for Review of Research Involving Human Subjects,
1978-79; Chairman, 1979-83
College of Business Ph.D. Committee, Fall 1980
College of Business M.B.A. Committee, 1981-82 and 1982-83
Elected Faculty Council (CBA), 1982-83 (Chairman)
College of Business Planning Committee, 1983-84
Department of Accounting, Accounting Issues Series Coordinator, 1982-84

National:

Chaired and selected papers for the Behavioral Science Research in
Accounting session of the AAA Convention, August 1977
Ad hoc reviewer for *The Accounting Review*
Ad hoc reviewer for the *Journal of Accounting Research*
Ad hoc reviewer for *Accounting Organizations and Society*
Editorial Board of *The Accounting Review*, 1979-82
Promotion review of faculty at other universities
AAA Committee to Select Notable Contributions to Accounting Literature,
1981-82
AAA Project Consulting Committee for “Probabilistic Choice Models:
Implications for the Theory of Information Choice,” an AAA
monograph by Ronald Hilton, Cornell University (completed); AAA
Audit Section Research Committee, 1982-83
Editorial Board of *Auditing: A Journal of Practice and Theory*, 1984-1991.
Subcommittee of the Auditing Standards Committee of the AAA to comment
on the Institute of Internal Auditors' Fraud Task Force Discussion
Draft, Fall 1984
American Accounting Association Competitive Manuscript Committee, 1986
Chaired and selected papers for the experimental economics session of the
AAA Convention, August 1986
Nominating Subcommittee of the Notable Contributions to Accounting
Literature Award Committee for 1986-87
American Accounting Association, Accounting Education Policy Review
Committee, 1988
Joint AAA/AICPA Accounting Literature Awards Committee, Chairman 1988-
89, 90-91, Member 1989-90
Chairman, AAA Management Accounting Section, Research Symposium
Committee to organize and conduct The Second Annual Management
Accounting Research Conference, October 25-26, 1991, Atlanta,
Georgia.
Member, Panel of Judges, to select nominees for “Entrepreneur of the Year
Awards,” Houston, May 1991
Editorial Board, *Behavioral Research In Accounting*, 1990-91
Editorial Board, *Advances in Managerial Accounting*, 1992-95

Ad hoc Reviewer, Australian Journal of Management, 1993
Conference Policy Committee, AAA Management Accounting Section,
1992-93
Dissertation Awards Committee, AAA Management Accounting Section,
Chairman 1993-94, Member 1990-91
Publications Committee of the American Accounting Association, 1993-
1995.
Publications Committee of the AAA Management Accounting Association,
1993-94.
AAA Management Accounting Section Search Committee for Editor of
Journal of Management Accounting Research, 1994.
AAA Management Accounting Section representative to Management
Accounting Executive Committee of the AICPA, 1994-96.
Ad hoc reviewer, Issues in Accounting Education