

TEACHING PHILOSOPHY

Excellent teaching in Accounting requires the introduction of Accounting theory and concepts, leading to the development of problem-solving and critical thinking skills. The focus of my teaching is on maximizing the students' educational experience. I believe students will obtain more long term benefits if they develop an intuitive and practical understanding of fundamental concepts in the classroom that can be easily transferred to other courses throughout the curriculum, across disciplines, and to their future careers. I consistently challenge my students to be engaged in the classroom, by linking concepts, integrating knowledge across disciplines, and requiring critical thinking. An intuitive, practical, and integrative understanding of fundamental concepts fosters self-confidence, and enhances the students' understanding of the business world. Self-confident students are more engaged, more likely to seek leadership and service opportunities, and more marketable products.

PERSONAL ATTRIBUTES

I have over 25 years of college teaching experience. I have taught both online and onsite. My broad teaching experience includes both undergraduate and graduate Accounting courses - Personal Financial Planning, Principles of Financial Accounting, Principles of Managerial Accounting, Managerial Accounting, Intermediate Accounting II, Cost Accounting, Advanced Financial Accounting, Advanced Managerial Accounting, Survey of Accounting for MBA's, and Corporate Social Responsibility (Sustainability) and Sustainability Accounting. I have taught students in undergraduate business programs, and graduate business programs that included Master of Accountancy and Master of Business Administration programs. My significant teaching experience combined with my extensive corporate experience, has provided me with an intimate knowledge of how students learn accounting, and how managers use accounting information. As a result, I am very adept at anticipating student needs in my courses, and able to efficiently focus on the fundamental concepts and skills necessary for students to advance to the next level. I am also uniquely qualified to guide students in their transition to the business world.

TEACHING EXPERIENCE

Adjunct Professor, 2015 - Present

University of Maryland University College, Adelphi, Maryland

- Instructional responsibility for the following online course:
 - **ACCT 220 Principles of Accounting I:** This course provides an introduction to the basic theory and techniques of contemporary financial accounting. The objective is to identify the fundamental principles of accounting, identify and analyze business transactions, prepare financial statements, and communicate this information to users with different needs. Topics include the accounting cycle, transactions, and the preparation of financial statements for single-owner business organizations that operate as service companies or merchandisers. This is an introductory course for undergraduate students.
 - **ACCT 221 Principles of Accounting II:** This course covers two main accounting topics: financial corporate accounting and managerial accounting. Key financial accounting themes include transactions and journal entries affecting stockholder's equity, long-term liabilities, investments, and balance sheet presentations. The financial accounting component concludes with an analysis of how to use the balance sheet and income statement to create a statement of cash flows. The managerial accounting focus is on the accounting of costs, preparation of budgets, and the use of managerial reports. A strong emphasis is placed on vertical, horizontal, cost-volume-profit, and incremental analyses to assist internal users of accounting information to make informed decisions. This is an introductory course for undergraduate students.
 - **ACCT 321 Cost Accounting:** This course explores fundamental cost-accounting concepts and applications involved in cost management, cost planning, and cost control. The focus is on how to apply basic cost accounting concepts, use technology to prepare financial deliverables, evaluate business and financial data, and communicate financial information. Topics include the evaluation of business and financial data to make profit-maximizing decisions, ethics, and corporate social responsibility. Discussion also covers the role of accountants in decision making; cost behavior; cost planning and control; and costing methods, such as standard costing, budgeting, and inventory valuation. This is an upper-division course for undergraduate accounting students.

Adjunct Professor, 2015 - Present

ECPI University, Virginia Beach, Virginia

- Instructional responsibility for the following online courses:
 - **ACC 161 Principles of Accounting II:** This course introduces students to additional generally accepted accounting procedures (GAAP) for sole proprietorships, partnerships and corporations. Students will learn how to calculate depreciation, account for interest income and expense, account for partnerships and corporations, account for bond and equity transactions, calculate cash flows, and analyze financial information. This is an introductory course for undergraduate students.

- **ACC 206 Personal Income Tax I:** This course introduces students to federal and state tax preparation for individuals. Students will learn how to calculate taxable income and deductions, such as wages, investment income, business income, tax deductions, tax credits, and itemized deductions. This is an introductory course for undergraduate students.
- **ACC 309 Managerial Accounting:** This course introduces students to the foundations of managerial accounting - planning, control and decision making for managers. Students will learn cost behavior, Cost-Volume-Profit relationships, Job Order and Process Costing, different cost accounting methods, Differential Analysis, budgeting, and profit-planning. This is an introductory course for undergraduate students.
- **ACC 321 Intermediate Accounting II:** This course includes an in-depth study of inventory and cost of goods sold; the acquisition, utilization, and retirement of noncurrent operating assets; debt and equity financing; investments in debt and equity securities; leases; and earnings per share. This is an upper-division course for undergraduate accounting students.

Visiting Professor, 2014 - Present
DeVry University, Downers Grove, Illinois

- Instructional responsibility for the following online course:

- **ACCT 504 Accounting and Finance: Managerial Use and Analysis:** This course introduces core accounting and finance concepts as well as tools needed by managers to create standardized statements of accounting for business transactions reflecting an organization's financial health. Financial analyses and statements are examined for management control, decision-making and reporting purposes. This is a core course for MBA students.
- **ACCT 505 Managerial Accounting:** This course focuses on developing, interpreting, and applying accounting information for managerial decision-making. The course stresses using financial information within organizations for understanding, analyzing, and managing activities and operations. Students learn the linkages between accounting information and management planning through cost analysis (including activity-based costing), operational and capital budgeting, and performance measurement. This is a core course for MBA students.
- **ACCT434 Advanced Cost Management:** This course focuses on addressing the students' ability to present information to management as a part of the decision-making process. Resource planning, cost estimating, cost budgeting and cost control are emphasized. Key objectives include helping students develop a basic understanding of Activity-based costing, pricing strategies and profitability analysis. Current approaches to cost control, such as learning curves, life-cycle costing, and just-in-time (JIT) are also included. This is an upper-division course for undergraduate business students.

Assistant Professor, 2008 - Present
Elon University, Elon, North Carolina

- Instructional responsibility for the following courses:
 - **ACC 150 Personal Financial Planning:** This course provides basic tools and understanding to manage one's personal finances. Topics include cash vs. credit cards, leasing vs. buying a car, renting vs. buying a home, the role of insurance in financial planning, retirement planning and more. This is an introductory course for undergraduate students.
 - **ACC 201 Principles of Financial Accounting:** This course is designed to give students an introduction to the financial reporting process. Students are introduced to the accrual basis of accounting and they learn to prepare and interpret income statements and balance sheets. Students also learn how to analyze business transactions, and how to determine the effects of transactions on assets and equities. This is an introductory course for undergraduate students.
 - **ACC 212 Principles of Managerial Accounting:** This course is designed to give students an overview of how accounting information is used by managers to plan, operate, and control their organizations. The course covers product costing, cost behavior, cost analysis, profit planning and performance analysis. This is an introductory course for undergraduate students.
 - **ACC 336 Cost Accounting:** This course is designed to give students an overview of how accounting information helps managers make decisions to fulfill the goals of an organization. The course has a broad focus but several key fundamental topics are emphasized: product costing, cost behavior, and cost-volume-profit analysis. Additionally, job, process, standard and activity-based costing systems are examined. Coverage includes appropriate links to and integration with globalization, strategic cost management, strategic-based control, lean accounting and ethics. This is an upper-division course for undergraduate accounting students.
 - **GST 391 Independent Study in Corporate Social Responsibility (Sustainability) and Sustainability Accounting:** This course links the accounting curriculum to the liberal arts curriculum. The focus is on the evolution of corporate reporting on social and environmental issues, and the role of the CPA in corporate social responsibility reporting (sustainability reports), sustainability accounting, and assurance.
- Advised students on course selection and career planning

Assistant Professor, 2001 - 2008
North Carolina State University, Raleigh, North Carolina

- Instructional responsibility for the following courses:
 - **ACC 200 Introduction to Managerial Accounting:** This course provides an introduction to basic models, financial statement analysis, cost behavior analysis and cost control procedures. Emphasis is on introducing tools that are necessary to analyze

accounting data and provide information that is useful in managerial decision making. This is an introductory course for undergraduate students.

- **ACC 210 Concepts of Financial Reporting:** This course introduces students to financial reporting concepts, the accounting information generation process, reporting practices, financial statement preparation, and the interpretation and analysis of financial statements. Coverage includes basic accounting principles and concepts, the accounting cycle, income measurement, and internal controls. This is an introductory course for undergraduate students.
- **ACC 525 Advanced Management Accounting:** This course is a study of how accounting and operating information is used in management planning and decision making. Students apply advanced costing models and design and evaluate management decision making information systems. Topics include issues that are appropriate for consideration by executive management and the board of directors. This is a Master's of Accounting Program course.
- **ACC 580 Survey of Accounting:** This course is an accelerated survey of Financial and Managerial Accounting for MBA students. Coverage includes basic concepts underlying accounting in profit-oriented firms; concepts for decision making in manufacturing; content and interpretation of published financial statements; data measurement; product costing; and budgeting.

- Advised students on course selection and career planning

Graduate Teaching Assistant, 1996 - 2001 **The University of Oklahoma, Norman, Oklahoma**

- Instructional responsibility for the following courses:
 - **ACCT 2113 Fundamental Financial Accounting:** This course introduces students to the basic principles of Financial Accounting. Emphasis is on the preparation and use of the income statement, balance sheet and statement of funds flow for corporations. Coverage includes the analysis and recording of transactions involving cash, inventories, fixed assets, bonds and capital stock as well as closing, adjusting and reversing entries for revenue and expense items. This is an introductory course for undergraduate students.
 - **ACCT 2123 Fundamental Managerial Accounting:** This course introduces students to Managerial Accounting. Emphasis is on budgeting and the accumulation of product costs for planning, decision making and performance evaluation. Specific coverage includes analysis of cost behavior, cost-volume-profit analysis, capital budgeting, allocations, variances from standard costs and the measurement of divisional performance. This is an introductory course for undergraduate students.
 - **ACCT 2123 Fundamental Managerial Accounting (Honors Section):** This course introduces students to Managerial Accounting. Emphasis is on budgeting and the accumulation of product costs for planning, decision making and performance evaluation. Specific coverage includes analysis of cost behavior, cost-volume-profit

analysis, capital budgeting, allocations, variances from standard costs and the measurement of divisional performance. Emphasis is on case studies, group presentations, and other practical applications. This is an introductory course for honors-level undergraduate students.

- **ACCT 3312 Cost Accounting:** This course covers fundamental product costing topics: job, process, standard and activity-based costing systems. This course is designed to give students an overview of how product costs are accumulated for reporting, planning and performance evaluation. Coverage includes appropriate links to control, analysis and decision making. This is an upper-division course for undergraduate accounting students.

Assistant Professor, 1993 - 1996

University of Baltimore, Baltimore, Maryland

- Instructional responsibility for the following courses:
 - **ACCT 302 Intermediate Accounting II:** This course is a continuation of the study of financial accounting standards with emphasis on accounting for investments, dilutive securities, long-term liabilities, fixed assets, intangible assets, stockholders' equity and earnings per share. Other topics include income taxes, pensions and post-retirement benefits, leases, accounting changes, error analysis and statement of cash flows. This is an upper-division course for undergraduate accounting students.
 - **ACCT 306 Cost Accounting:** This course is a study of cost behavior, overhead cost allocations, cost systems design and an introduction to activity-based costing and control systems. Emphasis is on case studies and other practical applications. This is an upper-division course for undergraduate accounting students.
 - **ACCT 403 Advanced Financial Reporting:** This course is a study of business combinations and the preparation of consolidated financial statements for consolidated enterprises, fund-type accounting for governmental units and not-for-profit entities, accounting for partnerships and accounting for multinational enterprises. This is an upper-division course for undergraduate accounting students.
- Advised students on career planning

Instructor, 1990 - 1992

Loyola University of Chicago, Chicago, Illinois

- Instructional responsibility for the following courses:
 - **ACCT 201 Introductory Accounting I:** This course emphasizes the development and reporting of accounting information for use by investors, creditors, and others. Topics include preparation and use of financial statements, the accounting process, and the measurement and reporting of income, assets, liabilities, and owner's equity. This is an introductory course for undergraduate students.

- **ACCT 202 Introductory Accounting II:** This course focuses on the use of accounting data by management. Coverage includes product costing in a manufacturing setting, assigning of costs to objects, costs behavior analysis, and the use of accounting data by management in planning operations, controlling operations, and in short-term decision making. This is an introductory course for undergraduate students.
 - **ACCT 301 Managerial Accounting:** This course focuses on using product costing for inventory valuation and income determination. In addition, budgeting and control procedures are emphasized. Topics covered include job order costing, process costing, activity-based costing, full absorption and direct costing, an introduction to overhead allocation, cost estimation, cost-volume-profit analysis, budgeting, standard costs, analysis of variances, and capital budgeting. This is an upper-division course for undergraduate accounting students.
- Advised students on course selection and career planning

PROFESSIONAL POSITIONS IN EDUCATION

Course Coordinator, 2001

The University of Oklahoma, Norman, Oklahoma

- Coordinated 14 sections of Managerial accounting, **ACCT 2123 Fundamental Managerial Accounting**
- Supervised 8 graduate teaching assistants

Graduate Research Assistant, 1997 - 2000

The University of Oklahoma, Norman, Oklahoma

- Assisted faculty members with research and creative activities

PROFESSIONAL MANAGEMENT EXPERIENCE

Head Treasurer, 2011 - Present

ITSDA Church, Durham, North Carolina

- Overall responsibility for day-to-day management of a \$1.3 million operating budget
- Supervise three assistant treasurers and a staff of sixteen
- Assist in the development of the annual operating budget
- Report and analyze the monthly financial results

Division Planning Manager, 1989 - 1990

The Pepsi-Cola Company, Chicago, Illinois

- Supervised the annual planning/forecasting process for an \$800 million soft drink division
- Supervised two financial analysts
- Led divisional task forces

Senior Financial Analyst, 1988 - 1989

The Pepsi-Cola Company, Minneapolis, Minnesota

- Responsible for financial planning and analysis for a \$200 million regional, company owned soft drink bottler

- Overall responsibility for internal consulting projects for distribution, manufacturing, capital investment and competitive analysis

Associate Marketing Manager, 1986 -1988

The Pillsbury Company, Minneapolis, Minnesota

- Overall responsibility (volume and profit) for day-to-day management of a \$35 million wholesale business
- Managed a \$2.6 million annual promotion budget
- Assisted in the development of the annual plan and managed tactical execution

Investment Analyst, 1984 - 1986

The Pillsbury Company, Minneapolis, Minnesota

- Analyzed capital investment proposals for a \$500 million consumer foods division
- Projects ranged from \$10,000 to \$2.5 million and included new products, plant consolidations and new plant and equipment

Financial Analyst, 1983 - 1984

The Pillsbury Company, Minneapolis, Minnesota

- Analyzed the income statement and working capital position of a \$175 million consumer foods division
- Analyzed monthly operating performance by product
- Performed financial analysis for new products, marketing programs and product reformulations

EDUCATION

Doctor of Philosophy, 2002

The University of Oklahoma, Norman, Oklahoma

Master of Business Administration, 1983

The University of Michigan, Ann Arbor, Michigan

Bachelor of Science, magna cum laude, 1981

Fairleigh Dickinson University, Florham-Madison, New Jersey

ACADEMIC SERVICE EXPERIENCE

Elon University

- Kernodle Center for Service Learning and Community Engagement, Alternative Breaks Program Advisor, New Orleans Trip - Youth Rebuilding New Orleans, Spring 2014
- Love School of Business, Accounting Department Faculty Search Committee Chair, 2012 - 2014
- University Academic Technology and Computing Committee, 2012 - Present

- University Co-curricular Advisor in the Multicultural Center's Academic Enrichment Program, Fall 2012
- Love School of Business, assistant faculty advisor to Beta Alpha Psi's Volunteer Income Tax Assistance Program (VITA), Spring 2012
- Love School of Business, Accounting Department Advisory Board, By-Laws Sub-committee, 2010-Present
- University Graduate Council, 2010-2012
- University Sexual Assault and Gender Issues Committee, 2009-Present
- Love School of Business, Accounting Department Advisory Board, 2008-Present
- Love School Business Strategic Planning Task Force, 2008-2009
- Love School Business Strategic Planning Task Force, Diversity Sub-committee, 2008-2009

North Carolina State University

- University Steering Committee, The American Home at N.C. State, 2004-2008
- University Grievance Committee, 2001-2007
- Department of Accounting Banquet Planning Committee, 2007-2008
- Department of Accounting MAC Assessment Committee, 2008
- Department of Accounting Undergraduate Writing Assessment Committee, 2008
- Department of Accounting Reappointment, Promotion and Tenure Document Committee, 2005-2007
- College of Management Student Speaker (for Graduation) Selection Committee, 2007
- Graduate Career Enrichment Diversity Conference Guest Speaker, 2006
- Dissertation Committee, Karen Haley, Ed.D. Candidate in Higher Education Administration, 2005-2006
- College of Management Graduate Symposium Panel Moderator, 2003
- Department of Accounting Curriculum Committee, 2001-2002

PROFESSIONAL SERVICE EXPERIENCE

- **Subject Matter Expert, Developer and Ad Hoc Reviewer**, O'Donnell Learn, 2014.
- **Subject Matter Expert and Ad Hoc Reviewer**, South-Western Cengage Learning, 2012 - present.
- **Subject Matter Expert and Ad Hoc Reviewer**, *Cornerstones of Cost Accounting*, Hansen and Mowen, South-Western Cengage Learning, 2011.
- **Ad Hoc Reviewer**, *Journal of Accounting and Public Policy*, 2009 - present
- **Ad Hoc Reviewer**, *International Journal of Accounting and Information Management*, 2007 - present.
- **Ad Hoc Reviewer**, *Advances in Accounting Behavioral Research*, 2006 - present
- **Reviewer**, 2006 Western Region American Accounting Association Regional Meeting.

PROFESSIONAL CERTIFICATION

Certified Management Accountant, 1984

GRANTS AND AWARDS

GRANTS

Summer Research Award, 2013

Elon University, Love School of Business

- \$3,500 funded

Summer Research Award, 2010

Elon University, Love School of Business

- \$2,000 funded

Summer Research Award, 2009

Elon University, Love School of Business

- \$3,000 funded

ERM Faculty Fellowship, 2006 - 2008

Enterprise Risk Management Initiative, North Carolina State University

- \$5,000 funded

AWARDS

The 17th International Business Research Conference. Ryerson University, Toronto, Canada, 2012. Best Paper Award.

- Manuscript: “Free Cash Flow and Performance Predictability in Electric Utilities.”

Lybrand Awards Manuscript Competition, 2006

Institute of Management Accountants

- Manuscript: “A Look at Leveraging Balanced Scorecards into Enterprise Risk Management: A Supply Chain Example.”

International Applied Business Research Conference Best Paper Award, 2004

- Manuscript: “Electric Utilities: Stranded Costs vs. Stranded Benefits.”

Beta Gamma Sigma, 2002

University of Oklahoma Chapter

- Honor society for AACSB accredited business schools

Graduate Student Research Award, 2001

The University of Oklahoma

Outstanding Graduate Teaching Assistant, 2001

The University of Oklahoma

- Price College of Business

KPMG Minority Doctoral Scholar, 1996 - 2001

PROFESSIONAL MEMBERSHIPS

- Beta Gamma Sigma, 2002
- American Accounting Association, 2000
- Institute of Management Accountants, 1984

COMMUNITY SERVICE

- University of North Carolina at Chapel Hill, Health Care Volunteer, 2014
- Immanuel Temple Church, Head Treasurer and Finance Committee member, 2011
- Girl Scout Troop Treasurer, 2007-2010

RESEARCH

Refereed Publications

- Nunez, K. “Free Cash Flow and Performance Predictability: An Industry Analysis” *International Journal of Business, Accounting, and Finance*, Vol. 8, No. 2, Fall 2014.
- Nunez, K. “Free Cash Flow and Performance Predictability in Electric Utilities.” *Journal of Business and Policy Research*, Vol. 8, No. 1, 19-38, 2013.
- Nunez, K. “The Federal Energy Regulatory Commission and Derivatives.” *Journal of Financial Reporting and Accounting*, Vol. 10 Issue 1, pp. 55-72, 2012.
- Nunez, K. “Electric utility deregulation: Stranded costs vs. Stranded benefits.” *Journal of Accounting and Public Policy*, Volume 26, Issue 2, March-April 2007.
- Beasley, M., A. Chen, K. Nunez and L. Wright, “Working Hand in Hand: Balanced Scorecards and Enterprise Risk Management.” *Strategic Finance*, March 2006.
- Chen, A. and K. Nunez, “Managing Supply Chain’s Transaction Costs Through Logistics.” *The Journal of Applied Business Research*, Volume 22, Number 1, First Quarter 2006.
- Nunez, K., L. M. Wright, and L. R. Ingraham, “Use Tax Collections.” *Journal of State Taxation*, Winter 2005.
- Branson, B., K. Nunez and D. Pagach, “The Value Relevance of Non-Financial Performance Measures in the Electric Utility Industry.” *Oil, Gas & Energy Quarterly*, Volume 54, No. 1., September 2005.
- Peace, R. L. and K. Nunez, “The Tax Consequences When Regulated Utilities Refund Money To Their Customers.” *Taxes The Tax Magazine*, Vol. 80, No. 11, November 2002.

Other Publications

Ingraham, L., Nunez, K. and L. Wright, “Use Tax Collections on the Rise in North Carolina.” *Interim Report (North Carolina Association of CPA’s)*, May 2002.

Published Abstracts and Proceedings

- K. Nunez, “Free Cash Flow and Performance Predictability: An Industry Analysis.” Proceedings of The International Academy of Business and Public Administration Disciplines (IABPAD) Winter Conference, Orlando, Florida, 2014.
- K. Nunez, “Free Cash Flow and Performance Predictability in Electric Utilities.” Proceedings of the 17th International Business Research Conference, Ryerson University, Toronto, Canada, 2012.

- K. Nunez, “The Federal Regulatory Commission and Accounting for Derivatives.” Proceedings of the 2010 Southeast Region American Accounting Association Regional Meeting.
- Francis, R. and K. Nunez, “The Predictability of FASB and IASB Operating Cash Flow”. Proceedings of the 2007 American Accounting Association Annual Meeting.
- Francis, R. and K. Nunez, “The Predictability of FASB and IASB Operating Cash Flow”. Proceedings of the 2007 Midwest Region American Accounting Association Regional Meeting.
- Francis, R. and K. Nunez, “The Federal Regulatory Commission and Accounting for Derivatives,” proceedings of the 2006 Western Region American Accounting Association Regional Meeting.
- Francis, R. and K. Nunez, “The Federal Regulatory Commission and Accounting for Derivatives,” proceedings of the 2006 Northeastern Region American Accounting Association Regional Meeting.
- Branson, B., K. Nunez and D. Pagach, “The Value Relevance of Non-Financial Performance Measures in the Electric Utility Industry,” proceedings of the research forum session at the 2005 American Accounting Association Annual Meeting.
- Francis, R. and K. Nunez, “The Federal Regulatory Commission and Accounting for Derivatives,” proceedings of the 2005 Mid-Atlantic Region American Accounting Association Regional Meeting.
- K. Nunez, “Electric Utility Deregulation: Stranded Costs vs. Stranded Benefits,” proceedings of the 2004 International Applied Business Research Conference.
- K. Nunez, “Process Costing Using Matrix Algebra,” proceedings of the 2004 International Applied Business Research Conference.
- K. Nunez, “Electric Utility Deregulation and The Market Value-Book Value Relation,” Collected Abstracts of the 2003 Southeast Region American Accounting Association Regional meeting.
- Chen, A. and K. Nunez, “Managing Chemical Logistics,” Collected Abstracts and Proceedings of the 2003 Hawaii International Conference on Business.
- Chen, A. and K. Nunez, “Managing Logistics Costs of Bulk Chemicals,” Collected Abstracts and Proceedings of the 2003 Association for Global Business-Annual Meeting.

Presentations

- “Free Cash Flow and Performance Predictability: An Industry Analysis.” The International Academy of Business and Public Administration Disciplines (IABPAD) Winter Conference, Orlando, Florida, 2014.

- “Free Cash Flow and Performance Predictability in Electric Utilities.” The 17th International Business Research Conference, Ryerson University, Toronto, Canada, 2012.
- “The Federal Regulatory Commission and Accounting for Derivatives,” 2010 Southeast Region American Accounting Association Regional Meeting.
- “The Federal Regulatory Commission and Accounting for Derivatives,” 2008 Elon University Accounting Research Workshop.
- “The Federal Regulatory Commission and Accounting for Derivatives,” 2008 North Carolina A&T State University Accounting Research Workshop.
- “The Predictability of FASB and IASB Operating Cash Flow,” 2007 Midwest Region American Accounting Association Regional Meeting.
- “The Predictability of FASB and IASB Operating Cash Flow,” 2006 North Carolina State University Accounting Research Workshop.
- “The Federal Regulatory Commission and Accounting for Derivatives,” 2006 Western Region American Accounting Association Regional Meeting.
- “The Federal Regulatory Commission and Accounting for Derivatives,” 2006 Northeastern Region American Accounting Association Regional Meeting.
- “The Federal Regulatory Commission and Accounting for Derivatives,” 2005 Mid-Atlantic Region American Accounting Association Regional Meeting.
- “Electric Utility Deregulation: Stranded Costs vs. Stranded Benefits,” 2004 International Applied Business Research Conference.
- “Process Costing Using Matrix Algebra,” 2004 International Applied Business Research Conference.
- “Electric Utility Deregulation and The Market Value-Book Value Relation,” 2003 Southeast Region American Accounting Association Regional meeting.

REFERENCES

Available upon request.