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TEACHING/RESEARCH INTERESTS

- [Corporate/Individual Taxation](#)
- [Oil & Gas/Natural Resources](#)
- [Small Businesses](#)
- [Forensic Accounting/Fraud](#)
- [Expert Witnessing/ S corporations](#)
- [Environmental Issues/Arsenic](#)
- [Control Systems/Lying](#)
- [Malpractice: Tax / Accounting Style](#)

HIGHER EDUCATION AND PROFESSIONAL LICENSE

- Doctor of Philosophy degree at Louisiana State University, Baton Rouge Louisiana, 1967.
- Master of Science degree at Louisiana State University, Baton Rouge, Louisiana, 1965.
- Bachelor of Science degree at Pfeiffer University, Misenheimer, North Carolina, 1963, graduated *cum laude*.
- C.P.A., State of North Carolina, 1970.
- CFF, 2008.
- Diplomat of the American Board of Forensic Accounting (DABFA), 1996.
- CFSA [Certified Financial Services Auditors], 1998.
- CrFAC (Certified Forensic Accountant), 2001.
- CFD (Certified Fraud Deterrence), 2004.
- FCPA (Forensic CPA), 2006.
- MAFF (Master Analyst in Financial Forensics), 2007.

ACADEMIC AND BUSINESS EXPERIENCE

- Member of Audit Committee of Deepwater Horizon Oil Spill Trust, 2014-
- L.S.U., Emeritus Professor, 2014-
- L.S.U., KPMG Endowed Professor, 1996-2014.
- Texas A&M University, Shelton Taxation Professor, 1975-1996.
- University of Florida, Associate Professor, 1970-1973, 1974-1975.
- University of Southern California, Director of Master of Business Taxation Program, 1973-1974.
- Laventhol & Horwath, Faculty Resident, Summer 1972.
- New York University Graduate School of Business, Adjunct Assistant Professor, Spring Semester 1970.
- Arthur Andersen & Co., Faculty Resident, 1969-1970

- Pennsylvania State University, Assistant Professor, 1967-1969.
- Seidman & Seidman, Staff Accountant, Summer 1967.
- Louisiana State University, Teaching Assistant (1965; 1965-1966).
- Louisiana State University, Research Assistant (1963-1964; 1965).
- Summer Internship in Management Program, Tip-Top Hosiery Mill, Asheboro, North Carolina, 1962.

MEMBERSHIPS AND HONORS

- 2022 KPMG Mentoring Award, AAA Gender & Workplace Issues Section
- Distinguished Contribution to the Development of Forensic Accounting, University of Toronto (2018)
- 25 Pioneers: Titans of Financial Consultants by NACVA (2016)
- AAA Forensic Accounting Section Lifetime Achievement Award (2015), American Accounting Association
- President, Gender Issues and Workplace Balance section.
- Served on the AAA Council, 8 years.
- 2010 Federation of Business Disciplines Outstanding Educator Award.
- Organized the Forensic and Investigative Accounting section of AAA and am serving as the first President (2008 - 2011).
- Chair, Teaching & Curriculum section, AAA, 2007-2008.
- Society of La. CPA Lifetime Achievement in Accounting Education Award, 2007.
- Erskine Fellow, University of Canterbury (N.Z.), 2007.
- President, B.R. Estate and Business Planning Council, 2007.
- V. Pres., B.R. Estate and Business Planning Council, 2006.
- Invited Speaker to the 66th Annual Research Lecture, U. of Melbourne (2005)
- Former Chair of The Executive Board of Accounting Advisors of the American Board of Forensic Accountants.
- Deborah D. Shelton Professor of Taxation in Accounting (Texas A&M University)
- ATA Outstanding Service Award (1994)
- AICPA Fraud Task Force, 2003-2004.
- NACVA's Fraud Deterrence Board, 2003-06.
- Dale L. Flesher, *The Third-Quarter Century of The American Accounting Association* (1966-1991) spends five pages on my impact of changing the AAA to a sectional organization [pp. 99-100, 126-127, 129].
- Established professorship for parents in L.S.U. Accounting Department
- Graduate Faculty Research Fellows
- Who's Who in America, 1986-87, 1987-88, 1990-91, 1992-93, 1993-94, 1995, 1999, 2000, etc.
- Awarded the College of Business Administration Research Award (1976-1977).
- [American Taxation Association](#), President and founder, 1974-75; editor of newsletter, 1974-1976; Trustee, 1975-77; various Committee memberships; Historian, 1984-1985; member of editorial advisory board of J of ATA.
- American Institute of C.P.A.s, member, Tax Publication Subcommittee, 1976-77; member of Special Entities and Industries Subcommittee, 1978-1980; Energy Tax Subcommittee, 1984- 1986.
- Florida Institute of C.P.A.s; member, Committee on Taxation, 1971-1972; Committee on Florida C.P.A. Magazine and Book Review editor, 1971-1973.
- American Accounting Association, Pennsylvania Membership Chairman, 1969-1970; member Tax Information Service Committee, 1971-1972; Chairman of concurrent section, "New Trends in Teaching Taxation: Macro, Traditional, and Behavioral Approaches" at 1972 Southeast Regional AAA meeting; delivered paper entitled

"Some Tentative Behavioral Implications of Taxation" to AAA, Salt Lake City, August 1972; Chairman, Committee on Taxation, 1972-73; delivered paper on "Tax Research" to AAA, Quebec City, August 1973; Member of 1974 Doctoral Consortium Committee; Editorial Board of the *Accounting Review*; paper entitled "Human Resource Accounting in Taxation" delivered to AAA, New Orleans, August 1974; paper "Tax Analysis Research," at Southwest Regional AAA, March 1975; "Tax Effects of Corporate Social Responsibility Decisions," at Southeast Regional AAA, April 1975; paper entitled "Code Approach to Teaching Trusts and Estates," Southwest Regional, San Antonio, March 19, 1976; Chairman, tax session, Mid-Atlantic Regional, Penn State, April 1, 1976, member of Technical Program Committee for Annual Convention; presented paper entitled "Social Responsibility Accounting" at the 1976 Annual meeting in Atlanta; Chairman, Accounting Literature Awards Committee, 1979; Annual Convention Committee (1980).

- Texas Society of C.P.A.'s, member of Committee on Relations with Internal Revenue Service (1976-1979).
- National Tax Association, member of Committee on Mutual Savings Banks and Savings and Loan Associations, 1973-1976; Federal Taxation and Finance Committee (1976-1982); State Sales and Use Taxation Committee, 1984-1987.
- Phi Kappa Phi (Social Science Honorary)
- Beta Gamma Sigma (Business Honorary)
- Beta Alpha Psi (Accounting Honorary)
- Lifetime Member of Numismatic Literary Guild
- Ford Foundation Grant (1966-1967)
- President of Student Body, Pfeiffer College (1962-1963)
- Semi-Finalist, White House Fellows Program, 1972, 1977
- Who's Who in the South and Southwest (13th, 14th, and 15th Editions)
- Dictionary of International Biography, Vol. XI, 1974-1975
- Listed in *Library of Human Resources*
- Listed in *Contemporary Authors*
- Who's Who in American Universities and Colleges (1963)
- WRUF SALUTES, 3-28-72 (Contribution to Community)
- A. L. Brown High School's Alumni Hall of Fame, May 30, 1972
- Outstanding Young Men of America 1971 and 1978 editions
- Personalities of the South, 1971 edition, 1975-76 edition
- Order of the Sundial (Service and Academic honorary)
- Two Thousand Men of Achievement, 1972 edition
- Outstanding Educators of America, 1972 edition
- Distinguished Alumni Award, Pfeiffer College, October 7, 1972
- Various other academic and athletic scholarships

OTHER ACTIVITIES

- Editor, Journal of Forensic and Investigative Accounting (2009-)
- Editor, [*Journal of Forensic Accounting*](#) (1999 - 2008)
- Editor, [*Oil, Gas & Energy Quarterly*](#), (176 issues), 44 years.
- Taught a number of Cr.FA review courses for ACFEi.
- Numerous workshops on Forensic Accounting and Litigation Support, and Petroleum Accounting.
- Workshop, Fraud and Behavioral Aspects, AAA, 2000.
- Workshop for AAA, [*Guerrilla Teaching Tactics*](#), 1996, 1997, 2008, 2009, 2010.
- Co-editor, *Texas State Reporter*, 3 volumes (Commerce Clearing House).

- Editorial board of *Journal of ATA and Petroleum Accounting & Financial Management Journal*, *Ukrainian Business Review*, *Advances in Accounting*, *Accounting Educators' Journal*, *Journal of Managerial Issues*, *Journal of East-West Business*, *J. of Energy Finance & Development*, *Energy and Economics*, *Forensic Examiner*, *Accounting, Auditing, and Performance Evaluation*, and *Value Examiner*.
- Editorial board of *Accounting Review* (prior years)
- Government Finance Officers Association
- Video-Oil & Gas Taxation: Fundamental, Professional Network Systems, N.Y.C.
- Co-author, monthly column entitled "Tax Notes for the Younger Practitioner" in *Taxation for Accountants* (6 years).
- Regional editor of Estate Tax Publishing Company (1971-1972).
- Contributing editor of *Tax Angles* (Kephart Communications)
- Workshop for AAA on Tax Research (with Hasselback), 4 years.
- Workshop for AAA Faculty Estate Planning, 1980
- Workshop for AAA on Faculty Tax Planning, 1982, 1984.
- Co-author of a syndicated newspaper column called the "Reluctant Taxpayer," appearing in numerous newspapers (e.g., *L.A. Times*) throughout the United States (1971- 1972).
- Book Review editor of the *Florida Certified Public Accountant* magazine, 1970- 73.
- Monthly columns in *Stamp Collector and Coin World* over ten-year period.
- Irregular columns entitled "Taxes" in *Philatelic Reporter and Digest*.
- Semi-monthly column entitled "Tax Tips for the Rare Coin Investor" in the *Rare Coin Advisory*.
- Consultant, pension plans, First Coinvestor, Inc., 1974-1975; Kagins, 1982-1983.
- Consulting editor, Lawyers and Judges Publishing Company, Tucson, Arizona.
- Contributing editor, *Hard Facts*.

RESEARCH GRANTS/ SPONSORED RESEARCH/ LITIGATION SUPPORT

Gordon Ball, 2018, 2019

Scott McHone, 2016 - 2020

Mike Ciklin, 2015.

Chris Peters / Randall Shipp / Jill Craft, 2013.

Arthur A. Lemann, III., 2012-2013.

Brooke Barnett, 2009, 2010, 2011.

Samuel J. Accardo, Jr. 2009.

Wilson LaGraize, 2008-2009, 2011.

Angela W. Adolph, 2008-2009.

John T. Cox, Jr., 2008-2009.

April L. Watson, 2007-2008.

Katherine G. Eckert 2007-2008

Walter Anfin, Jr., 2006.

Bobby Gilliam, 2004-2006.

Lawrence Magdovitz, II, 2005.

Andrew Lemmon - Roy Lilly, 2004-2005.

John Flynn, 2003.

Scott Wilson, 2002.

Jill Craft, 2001.

Phillip K. Wallace, 1998.

Richard Sherman, 1997.

William Daniel, 1997.

Myrtle Clark vs. University of Kentucky, 1996.

Avnet, Inc., 1996.

IRS v. Shell, \$450 Million Windfall Profits Report

West Texas Utilities Company, Coal Cost Allocation Study, 1992.

American Management Association, "How to Effectively Manage Corporate Cash," 1992.

American Management Association, "A Manager's Guide to Financial Analysis," 1991.

Texas Real Estate Research Center, 1987.

U.S. Internal Revenue Service, "Cost Allocations for Windfall Profit Tax Purpose," 1986.

Ordrich Gold Reserves Company, "Interpretation of a Net Profit Interest Agreement," 1985.

United Oil Exploration Company, "Proper Function of a Limited Partnership," 1984.

Texas Real Estate Research Center, 1983.

Texas Real Estate Research Center, 1984.

(with N. Apostolou and C. Wiggins) Arthur Young Foundation, 1984.

(with E. Swanson) Center for Energy and Mineral Resources, "Tax Burden of Oil and Gas Companies." Renewal Grant, 1985.

(Computer Committee, ATA) NCAIR Grant, 1985.

Center for Energy and Mineral Resources, 1985, summer grant, "Percentage Depletion and Vertical Integration in the Mineral Industries."