

**Susan K. Wolcott**  
**Vita**  
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**Home and Office:**

WolcottLynch Associates  
605 175<sup>th</sup> Place NE  
Bellevue, WA, USA 98008  
Cell: 1-425-830-3962  
Home: 1-425-747-9867  
Email: [swolcott@WolcottLynch.com](mailto:swolcott@WolcottLynch.com)  
Web page: [www.WolcottLynch.com](http://www.WolcottLynch.com)



**Objective**

I work with educators and businesses to improve professional, personal, and civic decision making through the assessment and development of critical thinking and problem solving competencies.

**Education**

Doctor of Philosophy in Accounting and Information Systems, Northwestern University, 1993; Minor in Finance

Dissertation: *The Effects of Prior Shareholder Anticipation and Restructuring Actions on the Stock Price Response to Writedown Announcements*

Master of Science in Accounting and Information Systems, Northwestern University, 1985

Bachelor of Business Administration in Accounting, University of Portland, 1979

**Professional Certifications**

Certified Public Accountant (Colorado)

Certified Management Accountant (United States)

**Employment History**

Owner, WolcottLynch Associates, 2000 to present

Thought Leader, CA School of Business, 2008 to present

Instructor, Instituto de Impresa, Madrid, Spain, 2004 to present

Instructor, Helsinki School of Economics—Mikkeli, Finland, 2002 to present

Visiting Professor and Instructor, Department of Accounting, University of Washington, 2003, 2006, 2007

Instructor and Assistant Professor, School of Accountancy, Daniels College of Business, University of Denver, 1993 to 2000

Instructor, J. L. Kellogg Graduate School of Management, Northwestern University, 1986-89

Graduate Fellow, J. L. Kellogg Graduate School of Management, Northwestern University, 1983-86

Accounting and Tax Supervisor, Lange, McGrath & Co., CPAs, Portland, Oregon, 1982-83

Audit Supervisor, Coopers & Lybrand, CPAs, Portland, Oregon, 1979-82

Various positions as a paraprofessional in public accounting, 1973-79

Various accounting positions in private industry, 1972-73

## Research and Publications

### Publications

Wolcott, S. K.. (2009). *Anthony Research: A Cost Accounting Exercise*. MERLOT Multimedia Educational Resource for Learning and Online Teaching. Available at: <http://www.merlot.org/merlot/viewMaterial.htm?id=365576>.

Eldenburg, L. G., S. K. Wolcott, Liang-Hsuan Chen, and G. Cook. (2009). *Cost Management: Measuring, Monitoring, and Motivating Performance* Canadian Edition. Mississauga, ON: John Wiley & Sons Canada.

Eldenburg, L. G., A. Brooks, J. Oliver, G. Vesty, and S. K. Wolcott. (2008) *Contemporary Management Accounting*. John Wiley & Sons Australia.

Wolcott, S. K. (2006). *College Faculty Handbook: Steps for Better Thinking*. Available by sending email request to [swolcott@WolcottLynch.com](mailto:swolcott@WolcottLynch.com).

Wolcott, S. K. (2005). Assessment of critical thinking. In T. G. Calderon & K. D. Martell (Eds) *Assessment of Student Learning in Business Schools: Best Practices Each Step of the Way*, Vol. 1, No. 1. AACSB International and Association for Institutional Research (AIR).

Eldenburg, L. G. and S. K. Wolcott. (2005). *Cost Management: Measuring, Monitoring, and Motivating Performance*. New York: John Wiley & Sons.

WolcottLynch Associates. (2003). Resource and guidance materials for *American Institute of CPAs (AICPA) Educational Competency Assessment Web Site*. New York: AICPA. Available at <http://eca.aicpaservices.org/>:

- \* Overview of assessment methods
- \* Introduction to performance assessment
- \* Advanced performance assessment
- \* Assessment context, validity, and reliability
- \* Competency levels
- \* Designing your own competency elements
- \* Establishing desired learning outcomes
- \* Achieving competencies in a program
- \* Coursework design for competencies
- \* Focus of learning techniques

Wolcott, S. K. and C. L. Lynch. (2002). *Developing Critical Thinking Skills: The Key to Professional Competencies*. A faculty handbook and tool kit. Sarasota, FL: American Accounting Association. Available at <http://aaahq.org/market/display.cfm?catID=1>.

Wolcott, S. K., Baril, C. P., Bayes, P. E., Cunningham, B. M., Fordham, D. R., & St. Pierre, E. K. (2002). Critical thought on critical thinking research. *Journal of Accounting Education* 20, pp. 85-103.

Lynch, C. L. & Wolcott, S. K. (2001). *Helping Your Students Develop Critical Thinking Skills*. IDEA Paper No. 37. Manhattan, KS: IDEA Center. Available: Available at [http://www.idea.ksu.edu/papers/pdf/Idea\\_Paper\\_37.pdf](http://www.idea.ksu.edu/papers/pdf/Idea_Paper_37.pdf).

Lynch, C. L., Wolcott, S. K., & Huber, G. E. (2001). *Tutorial for optimizing and documenting open-ended problem solving skills* [On-line]. Available at <http://www.WolcottLynch.com>.

Rama, D. V., S. Ravenscroft, S. K. Wolcott, and E. Zlotkowski. (2000). Service-learning outcomes: Guidelines for educators and researchers. *Issues in Accounting Education* 15(4, November), pp. 657-692.

Wolcott, S. K. (2000). Designing assignments and classroom discussions to foster critical thinking at different levels in the curriculum. Pp. 231-251 in L. Borghans, W. H. Gijsselaers, R. G. Milter and J. E. Stinson (Eds) *Educational Innovation in Economics and Business V: Business Education for the Changing Workplace*. Dordrecht, The Netherlands: Kluwer Academic Publishers.

Wolcott, S. K., Baril, C. P. and Cunningham, B. M. (2000). Towards a developmental approach to pedagogy in accounting education. Report of the 1999-2000 Committee on Pedagogy, Teaching & Curriculum Section. Sarasota, FL: American Accounting Association.

Baril, C. P., Wolcott, S. K., Bayes, P. E., Cunningham, B. M., Fordham, D. R., & St. Pierre, E. K. (1999). Recommendations for the Design of Empirical Studies Examining Curricular Efforts to Develop Student Critical Thinking Skills. Report of the Federation of Schools of Accountancy 1999 Educational Research Committee. New York: Federation of Schools of Accountancy.

Wolcott, S. K. (1999). Developing and assessing critical thinking and life-long learning skills through student self-evaluations. *Assessment Update* 11(4), July/August, pp. 4-5, 16.

Lynch, C. L., S. K. Wolcott, & Huber, G. E. (1998). *A developmental guide to assessing and optimizing professional problem solving*. Available at <http://www.WolcottLynch.com>.

Baril, C. P., Chain, M. M., Cunningham, B. M., Fordham, D. R., Gardner, R. L., St. Pierre, K., & Wolcott, S. K. (1998). Critical thinking in the public accounting profession: Aptitudes and attitudes. *Journal of Accounting Education* 16(3/4), pp. 381-406.

Wolcott, S. K. (1998). Critical thinking development in the accounting curriculum: Focusing on ambiguity in introductory accounting courses. In D. F. Fetyko (Ed.) *Changes in accounting education: Implementation in specific accounting courses and subject areas* (1-16). St. Louis: Federation of Schools of Accountancy.

Baril, C. P., Chain, M. M., Cunningham, B. M., Fordham, D. R., Gardner, R. L., St. Pierre, E. K., & Wolcott, S. K. (1997). Critical thinking competencies essential to success in public accounting. Report of the Federation of Schools of Accountancy 1997 Educational Research Committee. New York: Federation of Schools of Accountancy.

Wolcott, S. K. (1997). Not-for-profit accounting. In Rigos (Ed.) *Rigos CPA Review*. Seattle: James Rigos.

Wolcott, S. K. (1997). The restructuring of Wheeling-Pittsburgh. In Kenneth R. Ferris (Ed.) *Financial Accounting and Corporate Reporting: A Casebook* (5th Edition). Chicago: Irwin.

Wolcott, S. K. (1997). Bausch & Lomb, Inc. In *Colorado Society of Certified Public Accountants 1997 Accounting Education Case Competition*. Denver: Colorado Society of Certified Public Accountants.

Wolcott, S. K. & Lynch, C. L. (1997). Critical thinking in the accounting classroom: A reflective judgment developmental process perspective. *Accounting Education: A Journal of Theory, Practice and Research* 2(1): 59-78.

Wolcott, S. K. (1996). Amati Rugs. In *Colorado Society of Certified Public Accountants 1996 Accounting Education Case Competition*. Denver: Colorado Society of Certified Public Accountants.

Wolcott, S. K. (1996). The restructuring of Wheeling-Pittsburgh. In Kenneth R. Ferris (Ed.) *Financial Accounting and Corporate Reporting: A Casebook* (4th Edition). Chicago: Irwin.

*Colorado Society of Certified Public Accountants 1995 Accounting Education Case Competition*. (1995). S. K. Wolcott (Ed.). Denver: Colorado Society of Certified Public Accountants.

*Colorado Society of Certified Public Accountants 1994 Accounting Education Case Competition*. (1994). S. K. Wolcott (Ed.). Denver: Colorado Society of Certified Public Accountants.

Chambers, S. & Wolcott, S. (1993). Can you recognize an asset impairment when you see it? The restructuring of Wheeling-Pittsburgh. In *1993 Professor/Practitioner Case Development Program*. New York: American Institute of Certified Public Accountants.

Wolcott, S. K. (1992). Asset writedowns in an industry setting: U. S. steel companies 1978-1987. In proceedings of American Accounting Association Western Region Meeting, April 30-May 2, 1992. Winner of doctoral student manuscript award.

Grove, H. D. & Wolcott, S. K. (1991). Application of SAS 55 with Treadway Report guidelines to MiniScribe case: Lessons to be learned. In proceedings of American Accounting Association Western Region Meeting, May 2-4, 1991.

## **Working & Unpublished Papers**

Wolcott, S. K. (2009, in process). Critical Thinking Assessment in Accounting Programs.

Wolcott, S. K. (2007). A Problem Solving Approach for Teaching Ethical Reasoning Skills. Presented at American Accounting Association annual meeting, 2007.

Kaciuba, G, E. A. Murphy, and S. K. Wolcott. (2003). Assessing Critical Thinking Skills in a Problem-Solving Context. Presented at regional and national conferences.

Wolcott, S. K. (1998). MBA Student Assumptions About Knowledge and Critical Thinking in the Classroom.

Davidson, R., Seville, M. A., & Wolcott, S. K. (1998). Cognitive development and classroom performance on structured versus unstructured problems. Presented at a regional conference.

Wolcott, S. K. (1997). Student assumptions about knowledge and critical thinking in the accounting classroom. Presented at a regional conference.

Wolcott, S.K. (1997). Pension plan termination, accounting disclosures and stock valuation. Presented at a national conference.

Wolcott, S. K. (1997). The information transfer effects of writedowns in the U. S. steel industry. Presented at a regional conference.

Wolcott, S.K. (1996). The multi-year timing of writedowns in the U.S. steel industry. Presented at a regional and a national conference.

Frakes, J. E. & Wolcott, S. K. (1996). Designing a relevant accounting curriculum: The case of inventory. Presented at a regional conference.

## **Consulting**

### **Consultations and Faculty Workshops**

Helsinki School of Economics

2009 (forthcoming): Rubric Development Workshop

CA School of Business

2009: Curriculum design and facilitation; Communication and critical thinking development and assessment

2003: Outside Academic and Administrative Review Committee

University of Texas of the Permian Basin

2009: *Introduction to Critical Thinking and Teaching and Assessing Critical Thinking Skills*

West Texas A&M University

2009: *Student Cognitive Development: How It Affects Your Classroom*

NSF Workshop on Engineering Education Evaluation Tools

2009: Review of evaluation tools

UHY Vocation HK CPA Limited (Hong Kong)

2009: *Measuring Fair Value: U.S. GAAP Rules and Examples*

2008: *U.S. GAAP Issues*

University of Jyväskylä

2008: *Using a Cognitive Development Model to Teach and Assess College-Level Critical Thinking Skills*

Helsinki School of Economics

2008: *Assessment: Bringing the Spotlight to Student Learning*

St. Francis University

2008: *Teaching and Assessing Critical Thinking*

East Tennessee State University College of Business and Technology

2008: *Designing Classroom Instruction to Enhance Critical Thinking*

Helsinki School of Economics – Mikkeli

2007: *Building on Professional Development Foundations*

Butler University College of Business Administration

2007: *Introduction to Patterns in Student Thinking and Assessment of Student Critical Thinking*

Indiana University Department of Accounting

2007: Assist Development of Assessment Plan for AACSB Accreditation

Board of Examiners, Canadian Institute of Chartered Accountants

2007: *Cognitive Development and UFE Performance*

Texas A&M University

2006: *Developing Students' Critical Thinking Skills*

Texas Tech University

2007: Assist Development of Assessment Plan for Accounting Programs

2006: *Introduction to Students' Thinking Patterns and Improving Students' Thinking Patterns: Tips for the Classroom*

Luther College

2006: *Building and Assessing Students' Critical Thinking Skills*

Miami University

2006 and 2005: *Designing Classroom Instruction to Enhance Students' Critical Thinking: A Developmental Approach*

Brigham Young University

2006: *Overview of Assessment Methods for the Classroom*

California State Collage at Fullerton Reading Department

2006: Develop Rubric for Assessment of Critical Thinking Goals

South Dakota School of Mines & Technology

2006: *Steps for Better Thinking Rating Workshop*

Idaho State University

2006: *Building and Assessing Students' Critical Thinking Skills*

Indiana University – Kokomo

2006: *Developing and Assessing Critical Thinking Skills: Strategies for the Classroom*

Instituto de Empresa, Madrid

2005: Develop Multimedia Cost Accounting Tutorial

Clemson University

2005: *Developing and Assessing Critical Thinking Skills: Strategies for the Classroom*

Lynchburg College

2005: *Developing Students' Critical Thinking Skills: Strategies for the Classroom and Critical Thinking Assessment*

Seton Hall University

2005: *Developing and Assessing Critical Thinking Skills: Strategies for the Classroom*

Renton Technical College

2005: *Using Rubrics for Assessing Critical Thinking Skills*

Miami University School of Business

2005: *Developing Students' Critical Thinking Skills—Strategies for the Classroom*

University of Houston College of Pharmacy

2005: *Assessing and Developing Critical Thinking Skills*

Institute of Chartered Accountants of British Columbia

2005: *Building Critical Thinking and Other Professional Competencies*

Berea College

2005: *Steps for Better Thinking Rating Workshop*

2005: *Improving Student Critical Thinking Skills: Strategies for the Classroom*

John Wiley & Sons Accounting Educator Workshop in Taiwan

2005: *Developing Students' Critical Thinking Skills—Strategies for the Classroom*

Eastern Illinois University

2005: *Developing and Assessing Critical Thinking Skills in the Classroom*

University of the District of Columbia

2004: *Building Educational Excellence Through Assessment*

Florida International University

2004: *Teaching and Learning Paradigm Shift*

Georgia Military College

2004: *Critical Thinking Strategies for the Classroom and Critical Thinking Assessment in the Humanities*

University of Louisville

2003: *Developing Students' Critical Thinking Skills—Strategies for the Classroom*

Suffolk County Community College

2003: *Developing Students' Critical Thinking Skills—Strategies for the Classroom*

Hong Kong University of Science and Technology

2003: *Classroom Assessment Techniques*

2002: *Focusing on Cognitive Development to Assess and Improve Student Thinking*

South Dakota School of Mines

2003: *Improving Students' Critical Thinking Skills—Strategies for the Classroom*

American Institute of Certified Public Accountants

2000-2002: *Design and Content of AICPA Educational Competency Assessment Software*

Lock Haven University

2002: *Improving Your Program Through Assessment*

Middle Tennessee State University

2002: *Building Departmental Excellence Through Assessment*

DePaul University

2002: *Improving Students' Critical Thinking Skills—Strategies for the Classroom*

Allan Hancock College

2002: *Student Outcomes and Assessment and Exploring Desired Student Learning Outcomes* with C. Lynch

Longwood University

2002: *Using Steps for Better Thinking to Make the Most Out of Your Teaching Efforts and Building Accounting Students' Competencies*

Northern Virginia Community College

2002: *How to Get the Most Out of Your Teaching Efforts*

Arapahoe Community College Physical Therapy Assistant Program

2001: *Fostering the Development of Student Problem Solving in the Clinical Environment* with C. Lynch

2000: *Fostering the Development of Student Problem Solving in the Clinical Environment* with C. Lynch

Metropolitan State College of Denver—Master Teacher Program

2001: *Teaching for Critical Thinking: The Key to Building Student Competencies*

2000: *Effective Teacher Attributes*

California State University at Fullerton

2001: *Competency Assessment Methods and Tools*

Western Governors' University

2001: AS and BS in Business Performance Task Design

2000: AS and BS in Business Competency Design

2000: Assessment Strategies

University of Arizona

2001: *Building Student Competencies*

Colorado College

2001: *Assessing and Optimizing Student Thinking Skills* with C. Lynch

University of Denver

2001: *Women's Ways of Knowing and Reflective Judgment*

1995: *Assessing Student Critical Thinking Skills Using the Reflective Judgment Developmental Model* with C. Lynch

Consultations Regarding the AICPA Core Competency Framework Curriculum Evaluation Tools

2000: University of Arkansas

2000: Bentley College

2000: Community College of Baltimore County

2000: Middle Tennessee State University

2000: Oregon State University

2000: Seattle Pacific University

2000: Truman College

University of Wyoming

2000: *Using the Reflective Judgment Model to Help Students Develop Professional Judgment Skills (i.e., Critical Thinking)*

California State University at Fullerton Department of Accounting

1999: Planning for Accreditation

University of Northern Colorado

1999: *Teaching Undergraduate Introductory Financial Accounting*

University of Western Australia

1996: Outside Reviewer of PhD Thesis: *An Investigation into the Frequency and Size of Asset Writeoffs in Australia*

## Conference Presentations

### National and International

#### American Accounting Association

2009 Conference on Teaching and Learning in Accounting (forthcoming): *Designing and Using Rubrics to Grade Student Work for Critical Thinking, Communication, and Ethical Reasoning*

2009 Effective Learning Strategies Forum (forthcoming): *Template for Creating a Customized Critical Thinking Rubric*

2008 Conference on Teaching and Learning in Accounting: *Using Internet-Based Videos to Introduce Course Topics*

2008 Conference on Teaching and Learning in Accounting: *Craft of Teaching: Teaching Online*

2008 Effective Learning Strategies Forum: *8 Mistakes Students Make When Thinking—And What to Do About It*

2007 Ethics Symposium: *A Problem Solving Approach for Teaching Ethical Reasoning Skills*

2005 Preconference Workshop: *Closing the Assessment Loop for Critical Thinking* with L. Eldenburg

2004 Preconference Workshop: *Teaching and Assessing Professional Competencies in Managerial and Cost Accounting* with L. Eldenburg

2004 Effective Learning Strategies Forum: *Classroom Rubric for Assessing Critical Thinking and Other Professional Competencies*

2003 Preconference Workshop: *Teaching Students a Process for Ethical Decision Making* with M. Lenk

2003 Preconference Workshop: *Implementing the AICPA Core Competency Framework* with P. Thomas and J. Bittner

2003 Effective Learning Strategies Forum: *Steps for Better Thinking*

2002 Preconference Workshop: *Exploring the Implications of Student Characteristics* with T. Sutherland (sponsored by AAA)

2002: *Implementing the AICPA Core Competency Framework* with P. Thomas and B. Cunningham

2001 Preconference Workshops: *Developing Critical Thinking Skills: The Key to Professional Competencies* with C. Lynch (sponsored by AAA) and *Using the AICPA Curriculum Evaluation Tools*

2001: *Resources for Implementing the AICPA Core Competency Framework* with P. Thomas and B. Cunningham

2000 Preconference Workshop: *Assessment Essentials for Accounting Programs* with D. Kerby (sponsored by AAA Assessment Committee)

1997: *Designing Case Assignments and Discussions to Foster Critical Thinking Across the Accounting Curriculum*

1996 Preconference Workshop: *Facilitating and Assessing Critical Thinking and Unstructured Problem Solving* with C. Lynch (Sponsored by Teaching and Curriculum Section)

1996: *Critical Thinking in the Accounting Classroom: A Reflective Judgment Developmental Process Perspective*

1993: *The Predictability of Writedowns in the U.S. Steel Industry*

#### Canadian Academic Accounting Association

2009: *Assessment Methods for Critical Thinking: Bringing the Spotlight to Student Learning*

#### Assessment Institute at Indianapolis

2008: *Using Classroom Assignments to Assess Critical Thinking Skills*

2006: *A Mini-Training Session: Three Rubrics (or More!) for Assessing Students' Critical Thinking Learning Outcomes* with J. Stonewater

2005: *Two Rubrics for Critical Thinking Assessment: A Mini-Training Session* with J. Stonewater

2004: *Using Rubrics for Assessing Critical Thinking Skills* with J. Stonewater

2003 Pre-conference Workshop: *Assessing and Developing Critical Thinking Skills* with C. Gray

2001: *Assessing Citizenship Skills and Service Learning Outcomes* with C. Lynch

1999: *Design and Assessment of Student Reflection in Experiential Settings*

1998: *Assessing Critical Thinking and Life Long Learning Through Student Self Evaluations*

#### EARLI SIG Learning and Professional Development Conference

2008: *Comments on: Development of Integrative Thinking as Human Resource in the Changing Society*

#### Colloquium on Change in Accounting Education

2007: *Defining Learning Outcomes to Illuminate the Teaching of Ethics*

2006: (1) *Developing a Rubric to Assess Critical Thinking Skills in Your Classroom* and (2) *Critical Thinking Rubric Development Workshop*

2005: *Developing Students' Ethical Reasoning Skills*

2004: *Reflecting on What We Teach: The Changing Role of Professors*

2002: *Introducing the AICPA Core Competency Software* with P. Thomas and B. Cunningham

2001: *Updating the AICPA Core Competency Framework* with P. Thomas and B. Cunningham

2000: (1) *Using a Framework for Student Learning to Maximize Your Benefit from The Colloquium*; (2) *Building Student Competencies*; and (3) *How to Use the Reflective Judgment Model to Build Student Competencies*

1999: *How to Assess and Promote Student Learning in Activities Outside the Classroom*

John Wiley & Sons Faculty Resource Network

2007-2008 Web Casts: *Focus on Business Risk in Managerial or Cost Accounting*

2006-2007 Web Casts: *Designing Assignments for Critical Thinking in Accounting*

2004 and 2005 Web Casts: *Teaching and Assessing Professional Competencies in Accounting*

LiveText Collaboration Conference

2007 Keynote Presentation: *Using a Cognitive Development Framework to Design Assessment Rubrics*

Society for Research on Adult Development

2007: *Template for Creating a Customized Developmental Critical Thinking Rubric*

Canadian Academic Accounting Association

2006 Keynote Presentation: *Competency Education: A Cognitive Development Approach*

2006 Preconference Workshop: *Teaching Critical Thinking and Other Professional Competencies*

Sun Conference on Teaching and Learning

2006 Keynote Presentations: *The Implications of Cognitive Development for Student Learning in the Classroom* and *Developing Students' Critical Thinking Skills: Strategies for the Classroom*

American Accounting Association Accounting Programs Leadership Group

2006: *Assessment Philosophy and Concepts*

17th Annual International Gateway Series for Entrepreneurship

2006 Keynote Presentation: *Competency-Based Assessment: A Framework for Entrepreneurship Education*

AACSB International Dean's Conference

2006: *Beyond the Cutting Edge of Assessment* with D. Martin and D. Eder

VI Congreso Internacional Sobre Innovaciones Educativas en Ciencias Economico Administrativas (Sixth International Congress for Educational Innovation in the Economic and Administrative Sciences, Toluca, Mexico)

2003: *Developing Students' Critical Thinking Skills—Strategies for the Classroom*

Perry Conference

2002: *Two Rubrics for Assessing Thinking Skills in the Perry Scheme Tradition and Steps for Better Thinking: Developmental Structures for Optimizing Student Performance* with C. Lynch

IDEA Workshop

2002: *Exploring the Implications of Student Characteristics* with T. Sutherland

AICPA Faculty Summer Seminar

2001: *Working Toward Student Development With the Forthcoming AICPA Core Competency Framework Tools*

Federation of Schools of Accountancy

2001: *Making Sense of Choosing Assessment Methods* with T. Sutherland

2000: *AICPA Core Competency Framework: A Preview of Evaluation Tools* with P. Thomas

1998: *Changes in the Structure of Accounting Education: Moving Toward Student-Centered Development of Critical Thinking and Life-Long Learning*

American Association for Higher Education Assessment Conference

2001: *Introducing Web-Based Assessment Process Support: A Collaboration Between Higher Education and the Accounting Profession*

2001 Pre-conference Workshop: *Designing Competency-Based Education and Assessment* with A. Testa and C. Lynch

1999: *Assessing Critical Thinking and Life-long Learning Through Student Self-Evaluations*

1999 Pre-conference Workshop: *Mapping a More Efficient Assessment Plan* with C. Lynch

1998: *Assessing Complex Thinking Skills and Professional Problem Solving* with C. Lynch, J. Carter-Wells, and T. Aretz

American Association for Higher Education Assessment Conference, Accounting Colloquium

2001: *Assessing Critical Thinking Skills in Accounting Education*

1999: *Student Cognitive Development and Performance: Critical Thinking and Life-Long Learning*

AICPA Accounting Educators' Mini-Conference

2000: *Using Core Competency Framework Tools to Enhance Teaching and Perform Assessment*

1993: *Can You Recognize An Asset Impairment When You See It? The Restructuring of Wheeling-Pittsburgh* with S. Chambers

AACSB Assessment Workshop

2000: *Using Student Self-Evaluation as an Assessment Tool*

2000: *Assessing the Development of Critical Thinking and Professional Problem Solving Skills* with C. Lynch

2000: *Developing Your Taxonomy of Desired Student Outcomes* with C. Lynch

International Conference on Assessing Quality in Higher Education

1998: *Assessing Critical Thinking and Life Long Learning Through Student Self Evaluations*

1997: *Stepping Toward Quality in Professional Problem Solving* with C. Lynch

Educational Innovation in Economics and Business

1998: *Designing Assignments and Classroom Discussions to Foster Critical Thinking at Different Levels in the Curriculum*

The Professional and Organizational Network in Higher Education

1998: *Team Teaching: Problems and solutions in Higher Education* with C. Lynch

1998: *Fruits of Collaboration* with C. Lynch

1997: *Optimizing Professional Problem Solving* with C. Lynch

North American Case Research Association

1996: *Facilitating Critical Thinking Through Case Discussion: Using the Reflective Judgment Developmental Model As a Classroom Tool*

## Regional and Local

Washington Society of Certified Public Accountants, Consulting Services Committee

2007: *Decision Making Pitfalls—And What You Can Do About Them*

2007: *Helping Your Clients Make Sound Decisions*

2005: *What Are They Thinking?*

John Wiley & Sons Accounting Education Conferences

2005 Accounting Forum, University of Southern California: *Teaching and Assessing Professional Competencies in Accounting*

2003 Accounting Forum, University of Southern California: *Using Course Content to Build Professional Competencies*

2003 Illinois Accounting Exchange, College of DuPage: *Using Course Content to Build Professional Competencies*

2000 Wiley Accounting Futures Conference, New York: *AICPA Core Competency Framework: Making It Work for You*

2000 Illinois Accounting Exchange, College of DuPage: *Using Student Self-Evaluations to Assess and Promote Critical Thinking and Life-Long Learning* with C. Lynch

Mid-Atlantic Region of American Accounting Association

2004 Preconference Workshop: *Teaching and Assessing Professional Competencies in Managerial and Cost Accounting*

2001: *AICPA Core Competency Framework: Curriculum Evaluation Tools* with B. Cunningham

Western Region of American Accounting Association

2004 Preconference Workshop: *Teaching and Assessing Professional Competencies in Managerial and Cost Accounting*

2001 Preconference Workshop: *Assessing Student Competency Performance*

2001: *Using the AICPA Curriculum Evaluation Tools*

2000: *Example of Efficient Classroom Assessment Using the AICPA Core Competency Framework*

1999 Preconference Workshop: *Using Student Self-Evaluations to Assess and Foster Critical Thinking and Life-Long Learning*

1998: *Reflective Judgment and Examination Performance* with M. A. Seville

1997: *Designing Case Assignments and Discussions to Foster Critical Thinking Across the Accounting Curriculum*

1996: *Critical Thinking in the Accounting Classroom: A Reflective Judgment Developmental Process Perspective*

1996 Preconference Workshop: *Introduction to the Reflective Judgment Developmental Model* with C. Lynch

1996 Preconference Workshop: *Using the Reflective Judgment Model in the Accounting Classroom* with C. Lynch

1995 Preconference Workshop: *Assessing Student Critical Thinking Skills Using the Reflective Judgment Developmental Model* with C. Lynch

1994: *The Information Transfer Effects of Writedowns in the U.S. Steel Industry*

1993: *The Predictability of Writedowns in the U.S. Steel Industry*

1992: *Asset Writedowns In An Industry Setting: U. S. Steel Companies 1978-1987*

1991: *Application of SAS 55 With Treadway Report Guidelines to MiniScribe Case: Lessons to be Learned*

Kentucky Accounting Educators' Conference

2003: *Using AICPA Core Competency Levels for Assessment and Teaching*

Illinois Society of CPAs Illinois Accounting Teachers Conference

2002: *Implementing the AICPA Core Competency Framework*

Northwest Accounting Educators' Association

2002: *Getting the Most From Your Teaching Efforts*

1997: *Critical Thinking in the Accounting Classroom*

Virginia Society of CPAs Faculty Symposium

2002: *Getting the Most Out of Your Teaching Efforts: A Demonstration of Forthcoming AICPA Curriculum Evaluation Software*

2001: *Student Competencies in the Classroom: Tools for Implementing the AICPA Core Competency Framework*

Washington Society of CPAs Faculty Dinner

2001: *Getting the Most Out of Your Teaching Efforts*

Mountain Plains Management Conference

2001 Keynote: *Making the Most Out of Our Educational Efforts*

Connecticut Society of CPAs Educator's Forum

2001: *Authentic Assessment of Student Competency Performance*

Southeastern Region of American Accounting Association

2001 Preconference Workshop: *Assessing Student Competency Performance*

2001: *A Preview of the New AICPA Core Competency Framework Tools* with P. Thomas and B. Cunningham (panel session) and *Using the AICPA Curriculum Evaluation Tools* (concurrent session)

2000: *Example of Efficient Classroom Assessment Using the AICPA Core Competency Framework*

Midwest Region of American Accounting Association

2001: *Resources of the AICPA: Core Competency Framework, Assessment Tools and Recognized Practices* with P. Thomas and B. Cunningham (panel session)

2000: *Example of Efficient Classroom Assessment Using the AICPA Core Competency Framework*

1997 Preconference Workshop: *How to Promote the Development of Critical Thinking in the Accounting Classroom* with C. Lynch

1997: *Critical Thinking Development in the Accounting Curriculum: Focusing on Ambiguity in Introductory Accounting Courses*

Southwest Region of American Accounting Association

2000: *AICPA Core Competency Framework Curriculum Evaluation Task Force*

1997: *Student Assumptions About Knowledge and Critical Thinking in the Accounting Classroom*

1996: *Designing a Relevant Accounting Curriculum: The Case of Inventory*

Tennessee Society of CPAs Accounting Educators' Meeting

2000: *Curriculum Evaluation Using the AICPA Core Competency Framework*

North Carolina Association of CPAs Accounting Education Forum

2000: *Using the AICPA Core Competency Framework for Assessment and Educational Design*

Kentucky Society of CPAs Educators' Conference

2000: *Using the AICPA Core Competency Framework to Improve Curriculum Design*

Colorado Society of Certified Public Accountants Accounting Faculty Symposium

2000: *Assessment of Accounting Student Competencies*

1996: *The Accounting Profession Wants to Hire Graduates Who Know How to Address Unstructured Problems. How Can We Deliver Them?* with C. Lynch

Wisconsin Technical College System Nurse Educators' 1999 Spring Conference

1999 Workshop: *Fostering the Development of Critical Thinking Through Classroom Assessment* with C. Lynch

Colorado Regional Higher Education Assessment Conference

1998: *Assessing Students' Critical Thinking Skills*

Colorado Society of Certified Public Accountants Accounting Faculty Conference

1995: *Inventory: What Every Accounting Student Should Know* with J. Frakes

1993: *Using Emotional Support to Encourage Critical Thinking*

## **Teaching Experience**

### **Positions**

Instructor, Instituto de Impresa, Madrid, Spain, 2004 to present

Instructor, Helsinki School of Economics—Mikkeli Business Campus, 2002 to present

Instructor, Certified Public Accountant and Certified Management Accountant examination preparation courses (Hong Kong, Seattle, Tokyo, Singapore, Chicago, Portland), 1981 to present

Visiting Professor and Instructor, University of Washington, 2003, 2006, 2007

Guest Lecturer, Hong Kong University of Science & Technology, 2003

Instructor, Center for Managerial Development, Daniels College of Business, University of Denver, 2000-2002

Lecturer, The Women's College, University of Denver, 2001

Assistant Professor and Lecturer, School of Accountancy, Daniels College of Business, University of Denver, 1990-2000

Instructor, Certified Financial Analyst examination preparation course, 1997-2000

Instructor, J. L. Kellogg Graduate School of Management, Northwestern University, 1986-89

Tutor, Executive Management Program, Northwestern University, 1984-87

## Subjects Taught

### Executive:

- Introductory Financial Accounting
- Cost Accounting & Management Accounting
- Management Control Systems

### Graduate:

- Introduction to Management Accounting
- Problems in Managerial & Cost Accounting
- Management Control Systems
- Introductory Financial Accounting (solo-taught courses as well as team-taught courses in integrated curriculum with Finance and Statistics faculty)
- Integrative Accounting Theory
- Statistical Audit Sampling
- Outdoor Leadership Program

### Undergraduate:

- Learning Skills and Personal Development
- Principles of Accounting
- Intermediate Cost Accounting
- Introductory Financial Accounting
- Auditing and Systems (solo-taught courses as well as team-taught courses in integrated curriculum with other accounting faculty)
- Personal Financial Decision Making
- Real-World Decision Making

### Certified Public Accountant Exam Preparation:

- Financial Accounting
- Management Accounting
- Governmental and Not For Profit Accounting
- Auditing and Attestation

### Certified Management Accountant Exam Preparation:

- Information Systems
- Internal Controls

### Certified Financial Analyst Exam II Preparation:

- Financial Accounting

## Professional Affiliations and Service

### American Accounting Association

Associate Editor, *Issues in Accounting Education*, 2007-10

Member, Continuous Learning Committee, 2006-08

Co-Chair, Teaching and Curriculum Section Service Learning Committee, 2002-03

Chair, Teaching and Curriculum Section Committee on Pedagogy, 1999-2002

Member, Assessment Committee, 1999-2000

Member, Teaching and Curriculum Section Active Learning Committee, 1998-99

Member, Teaching and Curriculum Section First Course in Accounting Committee,  
1996-97, 1997-98

### Washington Society of Certified Public Accountants

Consulting Services Committee, 2002-08

Educator Issues Committee, 2002-04

### Helsinki School of Economics – Mikkeli

Member, Faculty Curriculum Committee, 2007

### Institute of Internal Auditors

Member, Puget Sound Chapter, 2005 to present

### Colorado Society of Certified Public Accountants

Board of Directors, 2000-02

Blueprint Committee, 2000-02

Continuing Professional Education Board, 1999-2000

Educational Foundation: President 1998-99; Vice Chair, 1997-98; Trustee, 1996-97

Accounting Education Committee: Chair 1994-96; Member 1991-94

### American Institute of Certified Public Accountants

Chair, Core Competency Framework Curriculum Evaluation Task Force: 1999-2001

Member, Core Competency Framework Strategic Planning/Coordination Task Force:  
1999-2001

### American Association for Higher Education (AAHE)

Hospitality Committee, 1999 and 2001

### AACSB - The International Association for Management Education

Planning Committee, 2000 Outcomes Assessment Seminar

### Colloquium on Change in Accounting Education

Primary Facilitator, 2000 colloquium

Federation of Schools of Accountancy

Educational Research Committee: Co-Chair 1999; Member 1997, 1998

Daniels College of Business, University of Denver

Foundations of Business Decisions Curriculum Committee, 1993-2000

Teaching Scholarship Committee, 1996-2000

Various other college and department committees

Institute of Management Accountants

Vice President of Membership, Portland-Columbia Chapter, 1982-83

Program Chair, Portland-Columbia Chapter, 1981-82

### **Journal and Conference Referee/Reviewer**

*Issues in Accounting Education*, 1995, 1996, 2007, 2008, 2009

American Accounting Association, 1995, 1996, 1997, 2004, 2005, 2007, 2008, 2009

Western Region of American Accounting Association, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001

Southwest Region of American Accounting Association, 1996, 1997

*The Accounting Review*, 1993, 1994