

## VITA

### RONALD J. HUEFNER

State University of New York at Buffalo  
Buffalo, New York 14260  
E-mail: rhuefner@buffalo.edu

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#### **ACADEMIC POSITIONS**

Department of Accounting and Law, State University of New York at Buffalo:  
SUNY Distinguished Teaching Professor, Emeritus, 2010—  
SUNY Distinguished Teaching Professor, 1993-2010  
Professor, 1978-93  
Associate Professor, 1972-78  
Assistant Professor, 1968-72

#### **ADMINISTRATIVE POSITIONS**

Chair, MBA Programs, 2003-09, 1989-91 and 1972-74

Co-coordinator, Endorsed Internal Auditing Program, 1995-2010

Chair, Department of Accounting & Law, 1999-2002; Acting Chair, Department of Accounting and Law, Spring and Summer, 1991; Chair, Department of Operations Analysis (Accounting, Finance & Marketing), 1985-88 and 1978-81

Director, Institute for Tax Studies, 1986-90

Director, U.B. Accounting Institute, 1986-88

Director of Accounting Programs, 1983-85

Member, President's Review Board for Appointments, Promotions, and Tenure, 1982-83

Assistant to the Dean, College of Engineering, Cornell University, 1964-65.

#### **EDUCATION**

Ph.D., Cornell University, 1968

M.B.A., Cornell University, 1965

B.A. (Mathematics), Canisius College, 1963

Professional Certificates:

Certified Public Accountant (New York)  
Certified Management Accountant

**TEACHING EXPERIENCE**

Courses Taught (Graduate and Undergraduate):

Financial Accounting (introductory, intermediate, advanced)  
Fraud Examination  
Managerial and Cost Accounting  
Performance Measurement  
Income Taxes  
Auditing  
Accounting Systems  
Seminars in Managerial and Financial Accounting  
Non-Profit and Governmental Accounting  
Financial Planning and Control

Numerous continuing education courses, workshops, seminars

Teaching Awards:

Emanuel Saxe Outstanding CPA in Education Award, New York State Society of Certified Public Accountants, 1994

SUNY Distinguished Teaching Professor appointment, 1993

Chancellor's Award of the State University of New York for Excellence in Teaching, 1977

MBA Class of 1977 Award for Teaching Excellence, 1977

Beta Alpha Psi (Zeta Theta Chapter) Outstanding Faculty Award, 1988, 1993

**OTHER HONORS AND AWARDS**

New York State Society of CPAs, Distinguished Service Award, 2010

American Accounting Association, Forensic & Investigative Accounting Section, Lifetime Contribution Award, 2010

Max Block Distinguished Article Award, New York State Society of CPAs, 1999 (For article "The New Uniform Accountancy Act," The CPA Journal, Vol. LXVIII, No. 8, (August 1998), pp. 12-17.

Northeast Region American Accounting Association Hall of Fame Award, 1997

Beta Alpha Psi/Arthur Andersen & Co. Outstanding Faculty Vice-President Award, 1986  
Canisius College Accounting Society Award, Outstanding Accountant in Western New York, 1979

Gold Medal (Haskins Award) of N.Y.S. Society of Certified Public Accountants for performance in November 1970 C.P.A. Examination

Silver Medal (Beyer Award) of National Association of Accountants (now the Institute of Management Accountants) for performance on 1972 C.M.A. Examination

### **PUBLICATIONS: BOOKS**

Ronald J. Huefner, **Revenue Management: A Path to Increased Profits**, Second Edition (Business Expert Press, 2015), 171 pages.

Ronald J. Huefner, **Revenue Management: A Path to Increased Profits** (Business Expert Press, 2011), 145 pages.

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Susan S. Hamlen, Ronald J. Huefner, and James A Largay III, **Advanced Accounting**, Third Edition (Cambridge Business Publications, 2016), 744 pages; Supplements prepared by the authors: *Solutions Manual, Test Bank*.

Susan S. Hamlen, Ronald J. Huefner, and James A Largay III, **Advanced Accounting**, Second Edition (Cambridge Business Publications, 2013), 703 pages; Supplements prepared by the authors: *Solutions Manual, Test Bank*.

Susan S. Hamlen, Ronald J. Huefner, and James A Largay III, **Advanced Accounting**, (Cambridge Business Publications, 2010), 666 pages; Supplements prepared by the authors: *Solutions Manual, Test Bank*.

Ronald J. Huefner, James A. Largay III, and Susan S. Hamlen, **Advanced Financial Accounting**, Tenth Edition (Thomson Learning, 2007), 1078 pages; Supplements prepared by the authors: *Solutions Manual, Web Site*.

Ronald J. Huefner, James A. Largay III, and Susan S. Hamlen, **Advanced Financial Accounting**, Ninth Edition (Thomson Learning, 2005), 1097 pages; Supplements prepared by the authors: *Solutions Manual, Web Site*.

Ronald J. Huefner, James A. Largay III, and Susan S. Hamlen, **Advanced Financial Accounting**, Eighth Edition (Dame/Thomson Learning, 2002), 1130 pages; Supplements prepared by the authors: *Solutions Manual, Web Site*.

Ronald J. Huefner, James A. Largay III, and Susan S. Hamlen, **Advanced Financial Accounting**, Seventh Edition (Dame/Thomson Learning, 2001), 1195 pages; Supplements

prepared by the authors: *Solutions Manual*, *Web Site*.

Ronald J. Huefner, James A. Largay III, and Susan S. Hamlen, **Advanced Financial Accounting**, Sixth Edition (Dame/Thomson Learning, 2000), 1111 pages; Supplements prepared by the authors: *Solutions Manual*, *Web Site*.

Ronald J. Huefner, James A. Largay III, and Susan S. Hamlen, **Advanced Financial Accounting**, Fifth Edition (Dame Publications, Inc., 1999), 1125 pages; Supplements prepared by the authors: *Solutions Manual*.

Ronald J. Huefner and James A. Largay III, **Advanced Financial Accounting**, Fourth Edition Revised (Dame Publications, Inc., 1998), 1142 pages; Supplements prepared by the authors: *Solutions Manual*.

Ronald J. Huefner and James A. Largay III, **Advanced Financial Accounting**, Fourth Edition (Dame Publications, Inc., 1997), 1142 pages; Supplements prepared by the authors: *Solutions Manual*.

Ronald J. Huefner and James A. Largay III, **Advanced Financial Accounting**, Third Edition (The Dryden Press, 1992), 1151 pages; Supplements prepared by the authors: *Solutions Manual*.

Ronald J. Huefner and James A. Largay III, **Advanced Financial Accounting**, Second Edition (The Dryden Press, 1986), 1017 pages; Supplements prepared by the authors: *Solutions Manual*, *Instructors' Manual and Test Bank*.

Ronald J. Huefner and James A. Largay III, **Advanced Financial Accounting**, First Edition (The Dryden Press, 1982), 828 pages; Supplements prepared by the authors: *Solutions Manual*, *Test Bank*.

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Ronald J. Huefner and Samuel L. Tiras, **Accounting: Measurement Models for Business Activity**, Fourth Edition (LSU Printing Services, 2010), 386 pages.

Ronald J. Huefner and Samuel L. Tiras, **Accounting: Measurement Models for Business Activity**, Third Edition (LSU Printing Services, 2009), 371 pages.

Ronald J. Huefner, **Accounting: Measurement Models for Business Activity**, Second Edition (McGraw-Hill Custom Publishing, 2006), 367 pages.

Ronald J. Huefner, **Accounting: Measurement Models for Business Activity** (McGraw-Hill Custom Publishing, 2005), 376 pages.

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Ronald J. Huefner and Robert P. Derstine, **A Survey of Accounting** (McGraw-Hill Book Company, 1988), 712 pages. Supplements prepared by the authors: *Solutions Manual* (399 pages), *Instructor's Resource Manual* (380 pages)

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Jean Louis Heck, Robert P. Derstine and Ronald J. Huefner, **Accounting Literature Index**, Fourth Edition (McGraw-Hill, Inc., 1996), 475 pages.

Jean Louis Heck, Robert P. Derstine and Ronald J. Huefner, **Accounting Literature Index**, Third Edition (McGraw-Hill, Inc., 1994), 440 pages.

Jean Louis Heck, Robert P. Derstine and Ronald J. Huefner, **Accounting Literature Index**, Second Edition (McGraw-Hill, Inc., 1992), 429 pages.

Jean Louis Heck, Robert P. Derstine and Ronald J. Huefner, **Accounting Literature Index**, First Edition (McGraw-Hill, Inc., 1990), 441 pages.

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Ronald J. Huefner, **An Introduction to New York State Income Taxation**, Second Edition (Thomas Horton and Company, 1983), 54 pages.

Ronald J. Huefner, **An Introduction to New York State Income Taxation**, First Edition (Thomas Horton and Company, 1980), 114 pages.

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### **PUBLICATIONS: OTHER INSTRUCTIONAL MATERIALS**

Mark E. Zmijewski, Sanford C. Gunn, Ronald J. Huefner and Robert P. Derstine, **The Phish Corporation: A Practice Case in Managerial Accounting** (McGraw-Hill, Inc., 1991), 110 pages; accompanying Solutions Manual, 87 pages.

Francis E. Kearns, Robert P. Derstine, and Ronald J. Huefner, **Practice Case in Financial Statement Preparation and Analysis: The Keller Corporation** (Dame Publications, Inc., 1991), 69 pages; accompanying Solutions Manual, 26 pages.

### **PUBLICATIONS: BOOK CHAPTERS**

Ronald J. Huefner, "Business Valuation," chapter in G. Lawrence Sanders, **Developing New Product and Services: Learning, Differentiation, and Innovation** (New York: Business Expert Press, 2012).

Ronald J. Huefner, "Inputs to the Measurement of Teaching Quality: Moving Beyond Student Evaluations of Teaching," chapter in Ronald E. Flinn and D. Larry Crumbley, eds., **Measure Learning Rather than Satisfaction in Higher Education**, (Sarasota, FL: American Accounting Association, Teaching, Learning and Curriculum Section, 2009).

Robert L. Hagerman and Ronald J. Huefner, "Variable Costing and Contribution Margin Analysis," chapter in Donald E. Keller, James Bulloch, and Robert L. Shultis, eds., Management Accountants' Handbook, Fourth Edition (New York: John Wiley & Sons, Inc., 1992).

Robert L. Hagerman and Ronald J. Huefner, "Direct Costing and Contribution Margin Analysis," in James Bulloch, ed., Accountants Cost Handbook, Third Edition (New York: John Wiley & Sons, Inc., 1983).

Ronald J. Huefner, "Receivables," chapter in Sidney Davidson and Roman Weil, eds., Handbook of Modern Accounting, Third Edition (New York: McGraw-Hill, Inc., 1983).

Ronald J. Huefner and James S. Schindler, "Receivables," chapter in Sidney Davidson and Roman Weil, eds., Handbook of Modern Accounting, Second Edition, 1977.

Ronald J. Huefner, "Spoilage, Waste and Scrap," chapter in Sidney Davidson and Roman Weil, eds., Handbook of Cost Accounting (New York: McGraw-Hill, Inc., 1978).

### **PUBLICATIONS: ARTICLES**

Marie Blouin and Ronald J. Huefner, "Control Issues in Charter Schools: An Examination of New York State Comptroller's Audits," The CPA Journal, Vol. LXXXVIII, No. 4 (April 2018), pp. 40-45.

Ronald J. Huefner, "Value-Based Pricing in Professional Sports," Journal of Revenue and Pricing Management, Vol. 16, No. 1 (February 2017), pp. 30-39.

Ronald J. Huefner, "Collecting Life Insurance: A Cautionary Tale," The CPA Journal, Vol. LXXXVI, No. 9 (September 2016), pp. 10-11.

Ronald J. Huefner, "The Impact of New Financial Reporting Standards on Revenue Management," Journal of Revenue and Pricing Management, Vol 15, No. 1 (February 2016), pp. 78-81.

Ronald J. Huefner, "Incorporating Revenue Management into Management Accounting Courses," Journal of Higher Education Theory and Practice, Vol. 15, No. 4 (2015), pp. 32-36.

Ronald J. Huefner, "The Sharing Economy: Implications for Revenue Management," Journal of Revenue and Pricing Management, Vol 14, No. 4 (August 2015), pp. 296-298.

Daniel Tschopp and Ronald J. Huefner, "Comparing the Evolution of CSR Reporting to that of Financial Reporting," Journal of Business Ethics, Vol. 127, No. 3 (March 2015), pp. 565-577.

Ronald J. Huefner, "An Introduction to Revenue Management: Exploring Common Techniques and the CPA's Role," The CPA Journal, Vol. LXXXIV, No. 6 (June 2014), pp. 17-21.

Ronald J. Huefner and James A. Largay III, "Identifying Revenue Opportunities Via Capacity Analysis," Journal of Revenue and Pricing Management, Vol, 12, No. 4 (July 2013), pp. 305-312.

Sara R. Melendy and Ronald J. Huefner, "Monitoring Legal Compliance: The Growth of Compliance Committees," Accounting Perspectives, Vol 10, No. 4 (December 2011), pp. 241-291.

Ronald J. Huefner, "A Guide to Integrating Revenue Management and Capacity Analysis," Management Accounting Quarterly, Vol. 13, No. 1 (Fall 2011), pp. 40-46.

Ronald J. Huefner, "Fraud Risks in Local Government: An Analysis of Audit Findings," Journal of Forensic and Investigative Accounting, Vol. 3, No. 3 (July-December 2011), pp. 111-125.

Ronald J. Huefner, "The State of Internal Controls in Local Government: Evidence from Town and Village Audits," The CPA Journal, Vol. LXXXI, No. 7 (July 2011), pp. 20-27.

Ronald J. Huefner, "The Forensic Audit: An Example from the Public Sector," Journal of Forensic and Investigative Accounting, Vol. 2, No. 1 (January-June 2010), pp 1-16.

Ronald J. Huefner, "Local Government Fraud: The Roslyn School District Case," Management Research Review, Vol. 33, No. 3 (March 2010), pp. 198-209.

Ronald J. Huefner and Sara R. Melendy, "Multiple Dipping for Dollars," Fraud Magazine, Vol. 23, No. 3 (May-June 2009), pp. 20-23, 46.

Ronald J. Huefner and James A. Largay III, "The Role of Accounting Information in Revenue Management," Business Horizons, Vol. 51, No. 3 (May-June 2008), pp. 245-255.

Sara R. Melendy and Ronald J. Huefner, "The Role of the CPA in Corporate Compliance Committees," The CPA Journal, Vol. LXXVII, No. 2 (February 2007), pp. 64-68.

Ronald J. Huefner and James A. Largay III, "How the New Goodwill Accounting Rules Affected Financial Statements," The CPA Journal, Vol. LXXIV, No. 10 (October 2004), pp. 30-35.

Ronald J. Huefner and Arlene M. Hibschweiler, "Calculating and Reporting Use Tax in New York," The CPA Journal, Vol. LXXIV, No. 7 (July 2004), pp. 38-41.

Ronald J. Huefner, "Redesigning the First Accounting Course," The CPA Journal, Vol. LXXII, No. 10 (October 2002), pp. 58-60.

Ronald J. Huefner, "Re-engineering the Teaching of Bond Liabilities," Journal of Accounting Education, Vol. 17, No. 4 (Fall 1999), pp. 417-427.

Ronald J. Huefner and Stephen Kellogg, "Attorneys and CPAs: Cooperation or Confrontation?" The CPA Journal, Vol. LXIX, No. 6 (June 1999), pp. 40-45.

Ronald J. Huefner, "The New Uniform Accountancy Act," The CPA Journal, Vol. LXVIII, No. 8 (August 1998), pp. 12-17.

Ronald J. Huefner, "The Future of Non-CPA Ownership," The CPA Journal, Vol. LXVIII, No. 2 (February 1998), pp. 14-19.

John C. Gardner, Ronald J. Huefner, and Vahid Lotfi, "Assessing the Managerial Objectives of CPA Firm Partners," Journal of Managerial Issues, Vol. VIII, No. 3 (Fall 1996), pp. 343-359.

Lawrence D. Brown and Ronald J. Huefner, "The Familiarity With and Perceived Quality of Accounting Journals: Views of Senior Faculty in Leading U.S. MBA Programs," Contemporary Accounting Research, Vol. 11, No. 1 (Summer 1994), pp. 223-250.

Lawrence D. Brown, Ronald J. Huefner, and Ralph W. Sanders, "A Test of the Reliability of Current Cost Disclosures," Abacus, Vol. 30, No. 1 (March 1994), pp. 2-17.

Ronald J. Huefner, Ann Burstein Cohen, and Steven J. Weiss, "State Response to Federal Tax Reform: A Case Study of New York," State and Local Government Review, Vol. 25, No. 1 (Winter 1993), pp. 45-56.

Ronald J. Huefner and James A. Largay III, "Consolidated Financial Reporting: Accounting Issues, Financial Reporting Choices, and Managerial Implications," Journal of Managerial Issues, Vol. II, No. 1 (Spring 1990), pp. 26-40.

John C. Gardner, Ronald J. Huefner, and Vahid Lotfi, "A Multiperiod Audit Staff Planning Model Using Multiple Objectives: Development and Evaluation," Decision Sciences, Vol. 21, No. 1 (Winter 1990), pp. 154-170.

Ronald J. Huefner, J. Edward Ketz, and James A. Largay III, "Foreign Currency Translation and the Cash Flow Statement," Accounting Horizons, Vol. 3, No. 2 (June 1989), pp. 66-75.

Lawrence D. Brown, Ronald J. Huefner, and Joseph Weintrop, "Financial Data Bases in Accounting Doctoral Programs," Issues in Accounting Education, Vol. 3, No. 2 (Fall 1988), pp. 228-240.

John C. Gardner, Ronald J. Huefner, and Vahid Lotfi, "An Interactive Multi-Criteria Model for Audit Workload Planning," in A. G. Lockett and G. Islei, eds., Improving Decision Making in Organisations (Berlin: Springer-Verlag, 1988), pp. 234-243.

Robert L. Hagerman and Ronald J. Huefner, "Earnings Numbers and Dividend Prediction," Review of Business and Economic Research, Vol. XV, No. 3 (Spring 1980), pp. 39-48.

Donald F. Arnold and Ronald J. Huefner, "Measuring and Evaluating Current Replacement Costs: An Application," Journal of Accounting Research, Vol. 15, No. 2 (Autumn 1977), pp. 245-252.

Ronald J. Huefner, "An Analysis of CASB Disclosure Statements," Management Accounting, Vol. VLI, No. 12 (June 1976), pp. 45-48.



Ronald J. Huefner, "The Minimum Income Tax," Management Accounting, Vol. LVII, No. 7 (January 1976), pp. 18-22.

Ronald J. Huefner, "Alternative Approaches to Casualty Loss Recognition," Financial Management, Vol. IV, No. 1 (Spring 1975), pp. 50-56.

Robert P. Derstine and Ronald J. Huefner, "LIFO-FIFO, Accounting Ratios and Market Risk," Journal of Accounting Research, Vol. 12, No. 2 (Autumn 1974), pp. 216-234.

Ronald J. Huefner, "Sensitivity Analysis and Risk Evaluation," Decision Sciences, Vol. 3, No. 3 (July 1972), pp. 128-135.

Alan Kraus and Ronald J. Huefner, "Cash Flow Patterns and the Choice of Depreciation Method," The Bell Journal of Economics and Management Science, Vol. 3, No. 1 (Spr. 1972), pp. 316-344.

Manak Gupta and Ronald J. Huefner, "A Cluster Analysis Study of Financial Ratios and Industry Characteristics," Journal of Accounting Research, Vol. 10, No. 1 (Spring 1972), pp. 77-95.

Ronald J. Huefner, "An Accounting System for Earnings Per Share," Management Accounting, Vol. LII, No. 9 (March 1972), pp. 29-35.

Ronald J. Huefner, "An Economic Approach to Price-Index Bias," The Accounting Review, Vol. XLVII, No. 1 (January 1972), pp. 171- 173.

Ronald J. Huefner, "Analyzing and Reporting Sensitivity Data," The Accounting Review, Vol. XLVI, No. 4 (October 1971), pp. 717- 732.

George M. Frankfurter and Ronald J. Huefner, "Earnings Per Share and Financial Theory: A Critique of APB 15," The Southern Journal of Business, Vol. 6, No. 3 (July 1971), pp. 7-16.

Frank C. Jen and Ronald J. Huefner, "Depreciation by Probability-Life," The Accounting Review, Vol. XLV, No. 2 (April 1970), pp. 290-298.

Ronald J. Huefner, "A Debt Approach to Lease Accounting," The Financial Executive, Vol. 38, No. 3 (March 1970), pp. 30-36.

Ronald J. Huefner, "Taxation and the Disposition of Depreciable Assets," The Engineering Economist, Vol. 14, No. 3 (Spring 1969), pp. 141-150.

#### **PUBLICATIONS: ARTICLES REPRINTED**

"Earnings Numbers and Dividend Prediction" (condensed version) in The C.F.A. Digest, Vol. II, No. 3 (Summer 1981), p. 5.

"The Minimum Income Tax" (condensed version) in The Monthly Digest of Tax Articles, Vol. 26, No. 10 (July 1976), pp. 17-27.

"A Debt Approach to Lease Accounting," in Leasing and the Financial Executive, (New York: Financial Executives Institute, 1973).

### **PUBLICATIONS: BOOK REVIEWS**

Review of Cabell and English, eds., Cabell's Directory of Publishing Opportunities in Accounting, Economics and Finance, Accounting Enquiries, Vol. 4, No. 2 (February 1995), pp. 341-346.

Review of Johnson and Storey, Recognition in Financial Statements Underlying Concepts and Practical Conventions, The Accounting Review, Vol. LVII, No. 2 (April 1983), pp. 469-471.

Review of Benston, Corporate Financial Disclosure in the UK and the U.S., The Financial Review (Winter 1979), pp. 66-67.

Review of Rossell and Frasure, Managerial Accounting, Second Edition, The Accounting Review, Vol. XLVIII, No. 1 (January 1973), pp. 237-239.

### **OTHER PUBLICATIONS**

Ronald J. Huefner, **Sacred Heart of Jesus Parish and Diocesan Shrine: The First One Hundred Years 1920-2020**, (Sacred Heart of Jesus Roman Catholic Church Society of Bowmansville, New York, Inc., 2020), 526 pages.

Ronald J. Huefner, "Retirement Story," in Ram L. Chugh, ed., The Power of SUNY Retirees: Lessons Learned from Over 100 Retirement Stories (Albany, The State University of New York, 2018, p. 103.

Ronald J. Huefner, "An Interactive Fraud Investigative Game," The Forensic Accounting Educator, Vol. 2, No. 1 (Spring 2010), pp. 4-6.

Cynthia L. Krom, Ronald J. Huefner, and 14 others (Higher Education Committee of the New York State Society of CPAs), "Comments on Pre-Certification Education White Paper," The CPA Journal, Vol. LXXVIII, No. 8 (August 2008), p. 32.

Ronald J. Huefner, "Mixed Messages about the Accounting Profession," (letter to the editor), The CPA Journal, Vol. LXXVI, No. 7 (July 2006), p. 13.

Ronald J. Huefner, "Accounting Students: The Right Place at the Right Time," (invited commentary), The Trusted Professional, Vol. 8, No. 20 (November 15, 2005), p. 2.

Ronald J. Huefner and Mary Jo Kranacher, "Comments on NASBA Proposed Revisions to the Uniform Accountancy Rules 5-1 and 5-2: Education Requirements," NYSSCPA, June 29, 2005.

Ronald J. Huefner, "Process-Based Accounting and Value Creation," AICPA Newsletter for Members in Business and Industry, October 2003, p. 3.

Ronald J. Huefner, "Enron: The Public's Education in Accounting and Auditing Issues," UB Today, Vol. 20, No. 3 (Spring/Summer 2002), p. 48.

Ronald J. Huefner, "Educators Receive Call for Change at AICPA Annual Conference," The Trusted Professional, Vol. 3, No. 12 (December 2000), p. 19.

Ronald J. Huefner, "Regents' Conference on the Professions Focuses on Corporate Ownership," The Trusted Professional, Vol. 3, No. 11 (November 2000), p. 8.

Ronald J. Huefner, "Accounting Education: A View at the Millennium," Program of the Millennium Annual Conference of the New York State Society of CPAs, June 2000.

Ronald J. Huefner, "AICPA Core Competency Framework the Focus of Educators' Conference," The Trusted Professional, Vol. 3, No. 1 (January 2000), p. 11.

Ronald J. Huefner, "Core Values and Commissions: Are They Compatible?" (sidebar) The CPA Journal, Vol. LXIX, No. 9 (September 1999), p. 20.

Ronald J. Huefner, "Implementing the New 150-Hour Requirement," The Trusted Professional, Vol. 2, No. 1 (January 1999), p. 9.

Ann Burstein Cohen and Ronald J. Huefner, "Survey of the Tax Reform Act of 1986," Engineering Progress of Western New York, Vol. 6, No. 2 (Winter-Spring 1987), pp. 4-5, 28.

W. Eugene Seago, P.M. Davis, K.S. Hreha, R.J. Huefner, C.E. Reese, L. Van Horn, and G.E. Whittenberg, "Integration of State and Local Taxation into the Undergraduate and Graduate Tax Curriculum: Report of the 1981-82 ATA Committee on State and Local Tax Curriculum Issues," Journal of the American Taxation Association, Vol. 4, No. 2 (Spring 1983), pp. 56-65.

## **TEACHING AND RESEARCH PRESENTATIONS AT PROFESSIONAL MEETINGS**

"Managing Your Research Career: Strategies to Build Your Research/Publication Record," presented at the Northeast Regional Meeting of the American Accounting Association, Providence, RI, October 2017

"Control Issues in Charter Schools: An Examination of NYS Comptroller's Reports," (with Marie Blouin) presented (by Blouin) presented at the Northeast Regional Meeting of the American Accounting Association, Providence, RI, October 2017.

"Implementing the Vision: Example of a Restructured First Course," presented at the Northeast Regional Meeting of the American Accounting Association, Providence, RI, October 2017.

"Value Pricing in Professional Sports," presented at the Northeast Regional Meeting of the American Accounting Association, Quincy, MA, October 2016.

“Incorporating Revenue Management into Management Accounting Courses,” presented at the Northeast Regional Meeting of the American Accounting Association, Albany, NY, October 2014.

“Internal Controls in Municipal Government: The Case of School Districts in New York State,” presented at the Academy of Business Research Conference, San Antonio, TX, September 2013.

“Using Capacity Analysis can Enhance Revenue Management” (with James A. Largay III), presented (by Largay) at the Academy of Business Research Conference, Atlantic City, NJ, September 2011.

“Monitoring Legal Compliance: The Growth of Compliance Committees” (with Sara Melendy), presented at a concurrent session of the American Accounting Association Annual Meeting Denver, CO, August 2011.

“Using Capacity Analysis in Revenue Planning and Management” presented at Annual Conference of the Institute of Management Accountants, Orlando, FL, June 6, 2011.

“Monitoring Legal Compliance: The Growth of Compliance Committees,” (with Sara R. Melendy) presented (by Melendy) at 2<sup>nd</sup> Annual Research Conference of the Forensic & Investigative Accounting Section of the American Accounting Association, New Orleans, LA, March 2011.

“Fraud Risks in Local Government: An Analysis of Audit Findings,” presented at Mid-Year Research Conference of the Forensic & Investigative Accounting Section of the American Accounting Association, Baton Rouge, LA, May 2010.

“Framing Effects, Managerial Experience, and the Balanced Scorecard,” (with Eiichiro Suematsu) presented at a concurrent session, Annual Meeting of the American Accounting Association, New York City, August 2009.

“Monitoring Legal Compliance: The Growth of Compliance Committees,” (with Sara R. Melendy) presented (by Melendy) at Research Forum, Annual Meeting of the American Accounting Association, New York City, August 2009.

“Employee or Independent Contractor: A New Twist,” (with Sara R. Melendy) presented (by Melendy) at Western Regional Meeting of the American Accounting Association, San Diego, CA, April 2009.

“Monitoring Legal Compliance: The Growth of Compliance Committees,” (with Sara R. Melendy) presented (by Melendy) at the Western Regional Meeting of the American Accounting Association, San Diego, CA, April 2009.

“Governance and Control Issues in Public School Districts: An Analysis of Audits by the New York State Comptroller,” presented at Northeast Regional Meeting of the American Accounting Association, Newport, RI, November 2008.

“The Impact of Sarbanes-Oxley and Fraud Experiences on Governance and Internal Control in Local Government: The Case of Towns and Villages in New York State,” presented at 61<sup>st</sup> Annual Conference of New York State Economics Association, Ithaca, NY, October 2008.

“Legal Compliance and the Internal Auditor,” (with Sara R. Melendy) presented (by Melendy) at Western Regional Meeting of the American Accounting Association, San Francisco, CA, May 2008.

“Adding a Fraud Course to Your Curriculum,” (3-hour CPE session) presented at Northeast Regional Meeting of American Accounting Association, Tarrytown, NY, April 14, 2005.

“Assessing Balance in Weighting Performance Measures: A Case Study of a Balanced Scorecard System” (with Eiichiro Suematsu), presented at Management Accounting Section of the American Accounting Association, Midyear Meeting, Scottsdale, AZ, January 2005.

“Adding a Fraud Course to Your Curriculum,” (3-hour CPE session) presented at Northeast Regional Meeting of American Accounting Association, Albany, NY, April 29, 2004

“Assessing the ‘Balance’ in a Balanced Scorecard System” (with Eiichiro Suematsu), presented at Mid-Atlantic Regional Meeting of American Accounting Association, Arlington, VA, April 2004.

“The First Accounting Course: A Total Redesign” (poster session on New Effective Learning Strategies) presented at Annual Meeting of American Accounting Association, Honolulu, HI, August 2003.

“The First Accounting Course: A Total Redesign” (3-hour CPE session; 24 attendees) presented at Annual Meeting of American Accounting Association, San Antonio, TX, August 14, 2002.

“The First Accounting Course: A Total Redesign” (3-hour CPE session) presented at Northeast Regional Meeting of American Accounting Association, Providence, RI, April 18, 2002.

“Teaching Cost Accounting as a Consulting Course” presented at Northeast Regional Meeting of American Accounting Association, Providence, RI, April 18, 2002.

“The First Accounting Course: A Total Redesign” (3-hour CPE session) presented at Southeast Regional Meeting of American Accounting Association, Covington, KY, April 11, 2002.

“Teaching Cost Accounting as a Consulting Course” presented at Annual Meeting of the Accounting Program Leadership Group, Austin, TX, February 4, 2002.

“Teaching Cost Accounting as a Consulting Course” presented at Annual Conference of the Institute of Management Accountants, New Orleans, June 20, 2001.

“The First Accounting Course: A Total Redesign” (3-hour CPE session; 18 attendees) presented at Northeast Regional Meeting of American Accounting Association, Portland, ME, May 3, 2001.

"Teaching Cost Accounting as a Consulting Course" presented at Mid-Atlantic Regional Meeting of American Accounting Association, Morgantown, WV, March 30, 2001.

"Trends in Advanced Accounting Courses" presented at 25th Annual Seminar on Trends in the Education of Accountants sponsored by Virginia Tech University, Blacksburg, VA, November 12, 1992.

"A Study of New York State Tax Reform" (with Ann Burstein Cohen and Steven J. Weiss), presented at Canisius College Accounting Conference, Niagara Falls, October 19, 1990.

"Audit Workload Planning: An Exercise in Partner Choice" (with John C. Gardner and Vahid Lotfi), presented at Annual Meeting of American Accounting Association, Toronto, August 1990.

"Implementation Issues – Colleges and Universities: Perspective from SUNY Institutions with Undergraduate and Graduate Programs," presented at Conference on Implementation Issues on Meeting the CPA Profession's 150-Hour Education Requirement, American Accounting Association and NYS Society of CPAs, New York City, April 28, 1990.

"Managing the CPA Firm: An Experiment" (with John C. Gardner and Vahid Lotfi), presented (by Gardner) at Northeast Regional Meeting of American Accounting Association, New York, April 27, 1990.

"Managing the CPA Firm: An Experiment" (with John C. Gardner and Vahid Lotfi), presented at University of Rhode Island Conference on Perspectives in Accounting, Kingston, RI, August 1989.

"Implementation Issues for the 150-Hour Accounting Program: Perspectives from SUNY Institutions with Undergraduate and Graduate Programs," presented at New York State Society of Certified Public Accountants Conference on Implementation Issues in Meeting the CPA Profession's 150-Hour Education Requirement: A Program for New York State Colleges and Universities, New York City, April 1990.

"A Multiperiod Interactive Audit Staff Planning Model Using Multiple Objectives" (with John C. Gardner and Vahid Lotfi), presented (by Lotfi) at ORSA/TIMS Annual Meeting, Denver, October 1988.

"A Multiperiod Interactive Audit Staff Planning Model Using Multiple Objectives: Development and Application" (with John C. Gardner and Vahid Lotfi), presented (by Lotfi) at the VIIIth International Conference on Multiple Criteria Decision Making, Manchester, England, August 1988.

"An MOLP-Based Audit Staff Planning Model" (with John C. Gardner and Vahid Lotfi), presented (by Lotfi) at Annual Meeting of Decision Sciences Institute, Boston, November 1987.

"Financial Data Bases in Accounting Doctoral Programs" (with Lawrence D. Brown and Joseph Weintrop), presented (by Weintrop) at American Accounting Association Doctoral Programs Conference, New Orleans, January 1987.

"Trends in Survey of Accounting Courses" presented at 19th Annual Seminar on Trends in the Education of Accountants sponsored by Virginia Tech University, Blacksburg, VA, November 1986.

"Using a Professor in Audit Review" (with Edward J. Nightengale), presented at the 1979 Accounting Show and Conference, New York City, May 1979.

"The CASB and the Allocation Issue" (with Shu S. Liao), presented (by Liao) at Western Regional Meeting of American Accounting Association, Pasadena, May 1978.

"Quality Criteria for Accounting Measurements" (with Donald F. Arnold), presented (by Arnold) at Mid-Atlantic Regional Meeting of American Accounting Association, April 1976.

### **OTHER PARTICPATION IN PROFESSIONAL MEETINGS**

Panel organizer and panelist, "Accounting Research and Publishing," New York State Society of CPAs, Accounting Educators' Conference, Albany, NY, April 2009.

Paper discussant (Encouraging Undergraduate Research) at Northeast Regional Meeting of the American Accounting Association, Newport, RI, November 2008.

Paper discussant (Experimental Effects of Taxpayer Ethics) at New York State Economics Association 61<sup>st</sup> Annual Conference, Ithaca, NY, October 2008.

Moderator for session on "Communications Best Practices," New York State Society of CPAs Accounting Educators' Conference, Albany, NY, November 2007.

Session Chair and paper discussant at Northeast Regional Meeting of American Accounting Association, Portsmouth, NH, April 2006.

Moderator for session on "CPA Licensure Issues Update," New York State Society of CPAs, Accounting Educators' Conference, Tarrytown, NY, November 2006.

Program Chair for New York State Society of CPAs Accounting Educators' Conference, Albany, NY, November 11-12, 2005.

Paper discussant at Northeast Regional Meeting of American Accounting Association, Tarrytown, NY, April 2005.

Chair and Panelist for session on "Assessment of Accounting Programs," Northeast Regional Meeting of American Accounting Association, Tarrytown, NY, April 2005.

Program Chair for New York State Society of CPAs Accounting Educators' Conference, New York City, November 2004.

Panelist for session on "The Future Needs and Directions of Accounting Education," New York State Society of CPAs, Accounting Educators' Conference, New York City, November 2004..

Chair and panelist on "Introducing New Courses in the Accounting Curriculum," Northeast Regional Meeting of American Accounting Association, Albany, NY, April 2004.

Paper discussant at Northeast Regional Meeting of American Accounting Association, Albany, NY, April 2004.

Chair of session at NYS Society of CPAs Educators' Conference, Oswego, NY, November 2003.

Panelist for session on "On-line Accounting Education," Niagara University Conference, Sheraton Fallsview Hotel, Niagara Falls, Ontario, Canada, August 9, 2002.

Paper discussant at Northeast Regional Meeting of American Accounting Association, Providence, RI, April 2002.

Panelist/presenter for Faculty Enhancement Grant Project, IMA Annual Conference and Exposition, New Orleans, LA, June 2001.

Panelist on "Teaching Techniques: What Works and What Doesn't" at Northeast Regional Meeting of American Accounting Association, Portland, ME, May 5, 2001.

Chair of Session on "Managing Urban Chapters" at Beta Alpha Psi Annual Meeting, San Diego, August 1999.

Paper discussant at Northeast Regional Meeting of American Accounting Association, Rochester, NY, April 1999.

Panel discussant on "The Need for a Coordinated Public Policy on the Regulation of the Accounting Profession" at Northeast Regional Meeting of American Accounting Association, Manchester, NH, April 1998.

Panel discussant for "Town Meeting: Issues Facing New York State Accounting Educators," NYSSCPA/FAE Accounting Educators' Conference, Albany, May 1997

Chair of Session on "Research in Financial Accounting and Reporting" at Northeast Regional Meeting of American Accounting Association, New York, April 1996.

Chair of Session on "Past, Present and Future of the American Accounting Association" at Northeast Regional Meeting of American Accounting Association, Hartford, April 1995.

Chair of Session on "Research Papers -- Managerial Accounting" at Northeast Regional Meeting of American Accounting Association, Providence, April 1993.



Paper discussant, Northeast Regional Meeting of American Accounting Association, Portland, ME, April 1992.

Chair of Session on "Interdisciplinary Research in Accounting" and discussant of paper "An Analysis of Exposure Draft Comments for GASB Statement No. 10" at Canisius College Accounting Conference, Buffalo, October 1991.

Discussant of three papers in session on "Recent Advances in Management Accounting" at the Second Conference on Financial Economics and Accounting, University at Buffalo, September 1991.

Chair of Session on "Developments in Auditing" at Canisius College Accounting Conference, Radisson Hotel, Niagara Falls, NY, October 1990.

Discussion Leader, Seminar for PhD Students and Junior Faculty, Northeast Regional Meeting of American Accounting Association, Albany, April 1989.

Paper discussant at Northeast Regional Meeting of American Accounting Association, Albany, April 1987.

Chair of Session on "Rapping with Art Wyatt: FASB Stuff" at Annual Meeting of Beta Alpha Psi, Reno, August 1985.

Chair of Session on "Accounting Policies" at Northeast Regional Meeting of American Accounting Association, Syracuse, April 1985.

Chair of Session on "Auditing Research and Accounting Doctoral Programs" at American Accounting Association Conference on Doctoral Programs in Accounting, Columbus, OH, June 1983.

Paper discussant at Northeast Regional Meeting of American Accounting Association, New York City, April 1980.

Panel discussant on "The Other Standards Board -- The CASB" at Northeast Regional Meeting of American Accounting Association, New York City, April 1977.

Chair of session on "The Securities and Exchange Commission and its Relationship to Accounting" at Northeast Regional Meeting of American Accounting Association, Albany, April 1975.

Panel discussant on "The Proposed American Accounting Association Statement of Basic Concepts Underlying External Financial Reports" at Northeast Regional Meeting of American Accounting Association, Philadelphia, April 1974.

## **PROFESSIONAL ORGANIZATIONS**

### Membership:

American Accounting Association (and several of its special-interest sections)  
American Institute of Certified Public Accountants  
New York State Society of Certified Public Accountants  
Institute of Management Accountants  
Institute of Internal Auditors  
Financial Management Association

### Offices Held:

#### **American Accounting Association:**

Webmaster, Northeast Region, 1995-2000  
**President, Northeast Region, 1994-95**  
**Program Chair, 1994 Northeast Regional Meeting**  
Member of Council, 1993-95  
Member of Steering Committee, Northeast Region, 1993-96  
Member of Notable Contributions to Literature Award Committee, 1986-87  
Member of Doctoral Programs Committee, 1985-86  
Member of Research Editorial Board, 1976-77  
Member of Research Advisory Committee on "Opportunity Value Theory and Accounting Measures," 1973-74

#### **American Accounting Association, Forensic & Investigative Accounting Section:**

Midyear Meeting Organization Committee member, 2010

#### **American Accounting Association, Accounting Programs Leadership Group:**

Northeast Regional Coordinator, 2003-05, 1983-84  
Member of Nominating Committee, 1981-82  
Member of Membership Committee, 1979-80

#### **American Taxation Association:**

Committee on State and Local Tax Curriculum Issues, 1981-82

#### **New York State Society of CPAs:**

Member, Task Force on Students, Quality Enhancement Policy Committee, 2006-07  
**Chair, Higher Education Committee, 2004-06; Vice-chair, 2003-04; Member, 2000-12**  
Member, Future of the Profession Oversight Committee, 2004-08, 2002-03  
**Vice-President, 2001-02**  
**Chair, Strategic Planning Task Force, 2001-02**  
Member, Real Estate Task Force, 2001-02  
Member, Nominating Committee, 2000, 2005.  
**Member, Board of Directors, 1997-2000, 2001-02**  
**Member, Executive Committee, 1998-2000**  
**Chair, Task Force on Chapters, 1999-2001**

Member, Chapter Relations Committee, 1997-2000.  
Member, General Committee on Higher Education and Entry to the Profession, 1995-98  
**Chair, Scholarship Awards Committee, 1994-96**, Vice-chair, 1992-94, Member 2003-09, 1991-98  
Member, Legislation Committee, 1990-92  
Member, Task Force on Scholarships, 1990-91  
Member, General Committee on Education in Colleges and Universities, 1987-88

**Foundation for Accounting Education, Inc.:**

Member, Board of Trustees, 1992-94

**New York State Society of CPAs, Buffalo Area Chapter:**

Nominating Committee: Chair 1993-94; Member 1996-97, 2010-11  
Member, Members in Industry Committee, 1993-97  
Member, Board of Directors (Past President), 1992-93  
**President**, 1991-92  
President-Elect, 1990-91  
Vice President, 1989-90  
Secretary, 1988-89  
Elected Member, Board of Directors, 1987-88  
Member, Committee on Relations with Educators, 1982-83  
Chair, Committee on Accounting and Auditing Standards, 1982-83, Member 1986-87, 1978-79  
Chair, Committee on Training of Disadvantaged Youth, 1975-76

**Institute of Management Accountants** (previously known as National Association of Accountants), **Buffalo Chapter:**

Chair, Nominating Committee, 1980-81; Member 1982-85  
**President**, 1979-80  
Vice President, Administration and Finance, 1978-79  
Vice President, Membership, 1977-78  
Upstate Council Representative, 1977-80  
Vice President, Education and Professional Development, 1976-77  
Manuscript Director, 1975-76

**OTHER PROFESSIONAL SERVICE**

Editorial Board, The CPA Journal, 1999-2017  
Editorial Board, Journal of Theoretical Accounting Research, 2005-2010  
Editorial Board, Accounting Horizons, 2000-2004  
Editorial Review Board, Journal of Managerial Issues, 1991-2000

Reviewer for journals:

Academy of Management Journal  
Accounting Enquiries  
Accounting Horizons

Decision Sciences  
Financial Management  
Issues in Accounting Education  
Journal of Accounting Research  
Journal of Business Research  
Journal of Economics and Business  
Journal of Theoretical Accounting Research  
Kent/Bentley Journal  
Management Science  
Research in Accounting Regulation  
Review of Quantitative Finance and Accounting  
The Accounting Journal  
The Accounting Review  
The Engineering Economist  
The Financial Review

Member, Accounting Advisory Council, Niagara County Community College, 1978-2010

New York State Education Department, Question writer for Regents External Degree Program examinations, 1971-72

Program Reviews:

St. John Fisher College, Rochester, NY: MS in Accounting Program, 2007  
Kent State University, Kent, OH: Ph.D. Program in Business, 2005  
Montclair State University, Montclair, NJ: Business Program (Chair of Review Team), 2001  
Atkinson College of York University, Toronto, Ontario: Business Program, 1998  
New York State Education Department, Program review for registration of accounting curriculum at Elmira College, 1978

Committee member for PhD dissertation of Mary Kay Copeland, Regent University, 2013

**DEPARTMENT AND SCHOOL SERVICE (Partial list)**

School of Management Policy Committee, 1999-2009, 1989-91, 1985-88, 1978-81  
Strategic Planning Committee, 2003-06  
Curriculum Subcommittee of Dean's Advisory Council, 2003-2005  
Faculty Adviser, Beta Alpha Psi National Accounting Honorary Society, 1994-99, 1983-88  
Personnel Committee, Chair 1994-96; Member 1993-96, 1997-99  
Budget Priorities Committee, 1995-96  
Chair, Department Curriculum Committee, 1994-95, 2004-05  
Team Skills Committee, 1993-95  
School of Management Planning Committee, 1992-94  
Undergraduate Program Committee, 1990-93; Chair of Curriculum Subcommittee  
Coordinator of Accounting Advisory Council, 1989-94  
Teaching Effectiveness Committee, 1987-2000, 2002-04  
Planning Committee for Annual Institute on Taxation, 1986-98

Member, Search Committee for Director of Center for Management Development  
Committee on Promotion Standards, 1984-85  
MBA Program Committee, 1982-85  
Chair, By-Laws Consolidation Committee, 1978-79  
Faculty Adviser/President, Beta Gamma Sigma Business Honorary Society, 1972-78  
Faculty Adviser, UB Accounting Club, 1970-75  
PhD Program Committee, 1968-72

### **UNIVERSITY SERVICE**

Provost's Institutional Standing Committee on Assessment of Student Learning Outcomes,  
2010-12  
Self-Study Working Group 6 (Assessment: Institutional Effectiveness and Assessment of  
Student Learning Outcomes) in preparation for Middle States Commission on Higher  
Education Accreditation, 2011-12  
Chair, Faculty Senate Committee on Teaching and Learning, 1996-98  
Distinguished Teaching Professorship Selection Committee, 1993-2001, 1989-92  
University Honors Program Mentor, 1989-93  
Faculty Senate, Elected Representative from School of Management, 1989-91  
Screening Committee for Excellence in Teaching Awards for Graduate Students, 1979-80, 1985-  
86  
President's Review Board for Appointments, Promotions and Tenure, 1982-83  
Task Force on the Arts and Sciences, 1982-83  
Faculty Senate Academic Planning Committee, 1982-83  
University Selection Committee for Chancellor's Awards for Excellence in Teaching, 1980-81  
Faculty Senate By-laws Committee, 1978-81  
Search Committee for Dean of School of Management, 1976-77  
Co-chair, Faculty of Social Sciences Resource Management Study, 1969-70  
Curriculum Committee, Faculty of Social Sciences and Administration, 1969-70

### **COMMUNITY SERVICE**

Member, Board of Directors, Lancaster Historical Society, Lancaster, NY, 2021-  
Business Manager, Sacred Heart Parish, Bowmansville, NY, 2010-2017  
Finance Committee, Sacred Heart Parish, Bowmansville, NY, 1992-2010  
Parish Council, Sacred Heart Parish, Bowmansville, NY, 2002-04; President, 2003-04  
Member, Board of Trustees, St. Mary's High School, Lancaster, NY, 1996-97  
Volunteer Consultant to Buffalo Philharmonic Orchestra, 1994-95  
WKBW-TV (Channel 7) News, consultant re consumer affairs series on income taxes, 1976  
Member, Board of Directors, Highland Glens, Inc., 1974-80

## **CONSULTING AND PROFESSIONAL ACTIVITY**

Brock, Schechter & Polakoff, CPAs, external quality control reviewer, 1978-2004  
CPA Practice, tax, accounting, and consulting services to individuals, small businesses,  
and non-profit organizations, 1971-96  
Expert witness in arbitration hearing, 1995, 2003  
Swift & Swift, CPAs, consultant re reporting of pension plan termination, 1992  
Moog Inc., evaluation of accounting for general and administrative expenses, 1990  
The Center for Industrial Effectiveness, evaluation and design of costing system for Lou-Retta's  
Chocolates Inc., 1989-90; evaluation of accounting and financial reporting system at General  
Mills, 1989  
Delaware North Companies, evaluation of organization and staffing of finance function, 1989  
Gellman & Cohen, attorneys, evaluation of professional credentials in immigration case for  
Delaware North Companies, 1989  
Serotte & Reich, attorneys, evaluation of professional credentials in immigration case for Buffalo  
Structural Steel Corp., 1986  
Swift, Peters & McLaughlin, CPAs, consultant re business acquisition, 1980  
Riley Gear Corp., consultant re inventory costing system, 1979  
Delaware Regional Medical Program, consultant re accounting system, 1973  
Lakes Area Regional Medical Program, consultant re accounting system, 1972