

**Susan K. Wolcott**  
**Vita**  
**July 2024**

**Contact:**

WolcottLynch  
Bellevue, Washington, USA  
Email: [swolcott@WolcottLynch.com](mailto:swolcott@WolcottLynch.com)  
Web page: [www.WolcottLynch.com](http://www.WolcottLynch.com)  
LinkedIn: [www.linkedin.com/in/susankwolcott](http://www.linkedin.com/in/susankwolcott)  
YouTube channel: <https://www.youtube.com/channel/UCV4Qjj0owJwJRfM3ZLwQuug>



**Objective**

I work with educators, professionals, and others to design and deliver high-quality educational programs to develop critical thinking, decision making, ethical judgment and similar skills.

**Current Position**

Independent Scholar and Education Consultant, WolcottLynch, 2000 to present

**Professional Certifications**

Certified Public Accountant (United States – Colorado)  
Certified Management Accountant (United States)

**Education**

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

**Research and Publications**

**Publications**

Fontaine, R., H. Khemakhem, and S. Wolcott. (2023). Enhancing students' enabling competencies: Student perspectives and recommendations for educators. *Accounting Perspectives*.

Lawson, R., L. Jiles, A. Sergeant, R. Venkatesh, and S. Wolcott. (2022). Preparing future accountants. *Strategic Finance* (February).

Lawson, R., L. Jiles, A. Sergeant, R. Venkatesh, and S. Wolcott (Task Force Members). (2021). *Essential Management Accounting Competencies for All Entry-Level Accountants*. Statement of Management Accounting. Institute of Management Accountants. Montvale, NJ.

Wolcott, S., and M. Sargent. (2021). Critical thinking in accounting education: Status and call to action. *Journal of Accounting Education* 56. Available at [Critical thinking in accounting education: Status and call to action - ScienceDirect](https://www.sciencedirect.com/journal/09693071)

Wolcott, S. (2020). *How to Help Your Students Become Better Critical Thinkers*. Durham, NC: AICPA. Available at [AICPA Resources \(wolcottlynch.com\)](https://www.aicpa.org/edu/resources/wolcottlynch.com).

Wolcott, S. (2019). AICPA *Extra Credit* newsletter for accounting educators. Articles:

- \* Guide students toward better critical thinking
- \* How to help students who are ‘confused fact-finders’
- \* How to help students who are ‘biased jumpers’
- \* How to help students who are ‘perpetual analyzers’
- \* How to identify your students’ stage of cognitive development

Wolcott, S. (2018). Deep learning in a professional ethics course. Indiana CPA Society blog *I Was Just Thinkin...* Available at <https://www.incpas.org/detail-pages/blog-or-article-detail/deep-learning-in-a-professional-ethics-course>

Phillips, F. and S. Wolcott. (2015). Effects of interspersed versus summary feedback on the quality of students’ case report revisions. Pp. 59-75 in R. M. S. Wilson, F. E. Gray, and L. Hamilton (Eds) *Communication in Accounting Education*. London: Routledge.

Lawson, R. A., E. Blocher, P. C. Brewer, G. Cokins, J. E. Sorensen, D. E. Stout, G. L. Sundem, S. K. Wolcott, and M. J. F. Wouters. (2014). focusing accounting curricula on students’ long-run careers: Recommendations for an integrated competency-based framework for accounting education. *Issues in Accounting Education* 29(2):295-317.

Phillips, F. and S. Wolcott. (2014). Effects of interspersed versus summary feedback on the quality of students’ case report revisions. *Accounting Education: An International Journal* 23(2):174-190.

Wolcott, S. K. (2013). Steps for Better Thinking: Five Patterns (parts 1 through 7) [video files]. *YouTube* WolcottLynch channel. Available at <https://www.youtube.com/channel/UCV4Qjj0owJwJRfM3ZLwQuug>

Wolcott, S. K. (2013). *Educational Design for CPA Competencies*, White Paper. Toronto: CPA Canada.

Eldenburg, L. G., S. K. Wolcott, L. H. Chen, and G. Cook. (2012). *Cost Management: Measuring, Monitoring, and Motivating Performance* 2<sup>nd</sup> Canadian Edition. Mississauga, ON: John Wiley & Sons Canada.

Wolcott, S. K. (2011). Professional attributes: Teaching the fine arts of being a professional accountant. Pages 58-86 in E. M. Wiecek and G. Beal (editors), *Leveraging Change -- The New Pillars of Accounting Education*. Toronto: The Canadian Institute of Chartered Accountants and University of Toronto.

Eldenburg, L. G. and S. K. Wolcott. (2011). *Cost Management: Measuring, Monitoring, and Motivating Performance* (2e). New York: John Wiley & Sons.

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>.

Wolcott, S. K. (2009). Recognizing status quo bias and its impact on business. *Beyond Numbers*, Institute of Chartered Accountants, British Columbia, May, pp. 8-10.

Eldenburg, L. G., S. K. Wolcott, L. H. 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. (2003). Resource and guidance materials for *American Institute of CPAs (AICPA) Educational Competency Assessment Web Site*. New York: AICPA:

- \* 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*.

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**

Soderstrom, N., K. Soderstrom, and S. K. Wolcott. (2024, in process). Teaching Sustainability Accounting to Undergraduates.

Wolcott, S. K. (2024, in process). *College Faculty Handbook: Steps for Better Thinking (2e)*.

Lawson, R., E. Blocher, P. C. Brewer, G. Cokins, J. E. Sorensen, K. Stocks, D. E. Stout, G. L. Sundem, S. K. Wolcott, and M. J. F. Wouters. (2014). Preparing our Students for Long-Run Career Success: Recommendations on the Role of Management Accounting within the Accounting Curriculum. Preliminary report presented at American Accounting Association (AAA) annual meetings 2013, 2012, and 2011; AAA Management Accounting Section annual meetings 2013 and 2012; and Institute of Management Accountants annual meetings 2013 and 2012.

Lawson, R., E. Blocher, P. C. Brewer, G. Cokins, J. E. Sorensen, K. Stocks, D. E. Stout, G. L. Sundem, S. K. Wolcott, and M. J. F. Wouters. (2013). A Cognitive Developmental Approach for Designing Learning Tasks: A Management Accounting Example.

Wolcott, S. and F. Phillips. (2012). An Exploration of Instructor Feedback and Student Revisions on a Written Accounting Case. Presented at Canadian Academic Accounting Association 2012 annual meeting.

Wolcott, S. K. (2012). A taxonomy for systematic development of professional accounting competency.

Wolcott, S. K. and D. J. Fatemi. (2012). Critical Thinking Assessment in Accounting Programs.

Phillips, F., and S. Wolcott. (2012). Providing Students with Feedback on Written Work: Best Practices. Presented at Canadian Academic Accounting Association 2012 annual meeting and American Accounting Association 2012 annual meeting.

Wolcott, S. K. (2012). A cognitive-development analysis of the Paul and Elder critical thinking framework. Presented at American Educational Research Association 2012 annual meeting.

Wolcott, S. K., and D. J. Fatemi. (2011). Toward more effective preparation of accounting students: A research agenda for cognitive development. Presented at American Accounting Association 2011 annual meeting.

Wolcott, S. K. (2010). A developmental approach for teaching ethical reasoning skills. Presented at American Accounting Association 2007 annual meeting.

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). Reflective judgment and student performance on structured and 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.

## **Consultations, Workshops, Task Forces, Advisory Boards**

The University of Melbourne, The Williams Centre for Learning Advancement

2022: *Intentional Course Design for Critical Thinking Development*

Chartered Professional Accountants, Western School of Business, Canada

2022: *Enabling Competencies for the Future Accountant*

American Institute of Certified Public Accountants

2022: Pre-Certification Core Competency Framework, Working Group

2019-2022: Development and dissemination of AICPA accounting faculty critical thinking resources including articles, webinars, and faculty guide

2000-2002: Design and develop content for AICPA Educational Competency Assessment web site

Institute of Management Accountants

2021: Task force member, creation of Statement of Management Accounting: *Essential Management Accounting Competencies for All Entry-Level Accountants*.

2018 Faculty Webinar: *Using an Ethical Reasoning Model to Teach Ethics*. Available at <https://youtu.be/NRIunBh2dQI>

2018 Faculty Webinar: *Helping Students Develop an Ethical Mindset*. Available at <https://youtu.be/678jUa-fp7w>

Chartered Professional Accountants (CPA) Canada

- 2017-2023: Competency Map Committee
- 2014-2019: Thought Leader, Professional Education
- 2017-2018: Competency Framework Task Force
- 2014-2017: Director of the “Oracle” resource library, Professional Education Program (PEP)
- 2012-2014: Member, Professional Education Program (PEP) Work Group; specific contributions include development of The CPA Way model (available at: [Addressing professional problems with The CPA Way | CPA Canada](#)), videos, and briefing documents for problem solving and decision making, ethical behavior, communication, and other enabling competencies; refinement of face-to-face workshop materials for active learning; development of briefing documents for management accounting competencies; and advice on program design
- 2013-2014: Consultant to CPA Practical Experience Working Group, focusing on evaluation of future CPA self-assessments of enabling competencies
- 2012: Consultant to CPA Assessment Task Force, focusing on design of assessments for professional designation
- 2012: Consultant to CPA Competency Map, focusing on definitions of enabling competencies and levels of competency

Indiana CPA Society

- 2018-2019: Member, CPA Center for Excellence® Advisory Board
- 2019: A&A Conference:
  - Identifying and Avoiding Ethical Traps*
  - Supporting Organizational Ethical Behavior*
- 2018: Development of competency-based ethics course

South Dakota School of Mines & Technology

- 2009-2018: Member, Industrial Engineering Advisory Council

University of Southern Maine

- 2016: *Ethical Behavior*
- 2016: *Assessing Students' Critical Thinking Skills*
- 2016: *Designing Coursework to Develop Students' Critical Thinking Skills*

Selkirk College

- 2016: *Improving Students' Critical Thinking Skills: Strategies for the Classroom*
- 2016: *Five Patterns of Thinking*
- 2016: *Critical Thinking*
- 2011: *Teaching and Assessing Critical Thinking: Practical Strategies*

Purposeful Planning Institute

2015: *Steps for Better Thinking: Steps for Better Client Service*

University of Northern Iowa

2015: Fall Faculty Workshop – *Improving Students' Critical Thinking Skills: Strategies for the Classroom*

2015: College of Business – *Designing and Using Short, Open-Ended Assignments to Develop Student Critical Thinking Skills*

Kwantlen Polytechnic University

2015: *Developing and Assessing Thinking Skills in the Classroom*

CPA Ontario

2014: The CPA Way Symposium

CA School of Business

2008-2013: Curriculum design and facilitation; Communication and critical thinking development and assessment; Strategic direction

2003: Outside Academic and Administrative Review Committee

Aalto University (Finland)

2014: *Improving Students' Thinking and Judgment Skills: Strategies for the Classroom*

2013 and 2012: *A Cognitive Development Approach for Enhancing Students' Thinking Skills*

2012: *Program Goals and Objectives*

2009: *Rubric Development*

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

2007: *Building on Professional Development Foundations*

University of Wisconsin LaCrosse

2014: *Improving Students' Thinking and Judgment Skills: Strategies for the Classroom*

McGill University

2013: *Improving Students' Thinking and Judgment Skills: Strategies for the Classroom*

University of Jyväskylä (Finland)

2012: *Steps for Better Thinking: A Classroom Model for Critical Thinking, Judgment, and Similar Higher-Order Cognitive Skills*

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

College Reading and Learning Association, California Chapter

2012: *Developing Students' Critical Thinking Skills: Strategies for the Classroom*



Colorado College

2012: *Improving Students' Critical Thinking Skills—Strategies for the Classroom*

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

Certified General Accountants Association of Canada

2011: Review Assessment Materials

The Society of Management Accountants of Canada

2011: Review Assessment Materials

Canadian Association of Insolvency and Restructuring Professionals

2011: Develop Critical Thinking Skills Materials

IE Business School (Madrid, Spain)

2011: *Developing Students' Critical Thinking Skills: Strategies for Your Course*

University of Arizona

2011 Finance Department: *Assessment: Bringing the Spotlight to Student Learning*

2001: *Building Student Competencies*

Framingham State University

2011: *Using Classroom Assignments to Assess Critical Thinking and Other Learning Outcomes*

Dominican University of California

2011: *Improving Students' Critical Thinking Skills—Strategies for the Classroom*

California State University – Fullerton

2011 (Mihaylo College of Business and Economics): *Strategies to Improve Students' Critical Thinking Skills*

2006 (Reading Department): *Develop Rubric for Assessment of Critical Thinking Goals*

2001 (Department of Accounting): *Competency Assessment Methods and Tools*

1999 (Department of Accounting): *Planning for Accreditation*

Institute of Chartered Accountants of British Columbia

2010 Council Retreat: *Critical Thinking for Professional Success*

Saint Mary's University of Minnesota

2010: *Teaching and Evaluating Critical Thinking Skills*

University of Saskatchewan

2010: *Developing Students' Critical Thinking Skills Using Business Cases and Other Coursework*

University of Michigan – Dearborn

2010: *Developing Students' Critical Thinking Skills*

Langara College

2010: *Developing Students' Critical Thinking Skills: Strategies for the Classroom*

Florida A&M University

2010: *Teaching and Assessing Critical Thinking Skills in Composition Courses*

2010: *Teaching and Assessing Critical Thinking Skills in Humanities, Science, Business, Technology, Social Science, and General Education Courses*

2010: *Student Learning Outcomes and Overview of Assessment Methods*

2010: *Patterns of Thinking and Instructional Best Practices*

Southwest Minnesota State University

2009: *Strategies to Assess and Improve Student Critical Thinking Performance*

Oklahoma City University

2009: *Critical Thinking Learning Outcomes and Performance Patterns*

2009: *Designing Coursework to Foster Critical Thinking Development*

2009: *Assessing Students' Critical Thinking*

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*

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*

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: Facilitate 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*

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, Spain

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*

Berea College

2005: *Steps for Better Thinking Rating Workshop*

2005: *Improving Student 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*

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*

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 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)*

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 – Annual Meeting

- 2023 Conference on Teaching and Learning in Accounting: *Critical Thinking Development in Introductory Accounting Courses*
- 2022 Conference on Teaching and Learning in Accounting: *AICPA Critical Thinking Resources for Faculty and Students*
- 2022 Conference on Teaching and Learning in Accounting: *The First Step for Improved Critical Thinking Educational Design*
- 2022 Annual Meeting Effective Learning Strategies (ELS) Forum: *Using AICPA Resources to Develop Student Critical Thinking Skills*
- 2022 Annual Meeting: *Hints for Changing the Accounting Curriculum*
- 2022 Virtual Annual Meeting: *Faculty Experiences Using the AICPA Critical Thinking Resources*
- 2021 Annual Meeting: CPE workshop: *How to Enhance Critical Thinking Development Using New AICPA Resources*
- 2021 Annual Meeting: Panel: *How to Bring Critical Thinking Into the Accounting Curriculum*
- 2020 Annual Meeting: AICPA Panel: *Experiential Lessons to Develop Critical Thinkers* with S. Matzke and J. E. Mitchell.
- 2020 SPARK Midyear Meeting: *Critical Thinking in Introductory Accounting*.
- 2019: Impact the Future: A Conference About the Changing World of Accounting: *Guidance for Incorporating Critical Thinking in Your Accounting Classroom*
- 2019 CPE Workshop: *Critical Thinking Development in Accounting Courses: Alternative Approaches*
- 2019 AICPA Panel: *What Was: Accounting in Black & White; What Is: Accounting That's Gray*
- 2019 TLC Panel: *Techniques for Teaching and Grading Communication of Critical Thinking*
- 2018 TLC Panel: *Critical Thinking Skills in Accounting Education: What and How?*
- 2018 CPE Workshop: *Teaching and Assessing Ethical Reasoning in Accounting Courses*
- 2017 Conference on Teaching and Learning in Accounting: *Critical Thinking for Professional Success*
- 2017 Effective Learning Strategies Forum: *Developing Critical Thinking Skills Across the Accounting Curriculum*
- 2015 CPE Workshop: *Using a Framework to Teach Ethical Reasoning Across the Accounting Curriculum*
- 2015 Panel Moderator: *The Curricular Impact of the Expanding Role of an Accountant*

- 2015 Panel: *Development of Professional Judgment, Integration, and Other Professional Skills*
- 2014 CPE Workshop: *Developing Students' Professional Judgment Skills*
- 2013 Panel: *Pathways Commission – Curricula and Pedagogies for the Future Accounting Profession*
- 2013 Panel: *The IMA-MAS Competency Framework: Implications across the Accounting Curriculum*
- 2013 CPE Workshop: *Designing Accounting Courses for Development of Professional Judgment Skills*
- 2012 CPE Workshop: *Providing Students with Feedback on Written Work: Best Practices* with S. Elworthy
- 2012 Conference on Teaching and Learning in Accounting: *Becoming a Master Teacher: Ways to Scaffold Student Learning* with S. Mills
- 2012 Paper: *Providing Students with Feedback on Written Work: Best Practices*
- 2012 Panel: *Preparing Accounting Graduates for the 21st Century: A New Emphasis on Management Accounting* with IMA-MAS Management Accounting Curriculum Task Force
- 2012 Moderator and Discussant
- 2011 Conference on Teaching and Learning in Accounting: *Providing Students with Feedback on Written Work: Best Practices*
- 2011 CPE Workshop: *Teaching Written Communication Skills for Accountants: Basics and Beyond* with S. Elworthy
- 2011 Panel: *Competency Profiles for Management Accounting Practice: Curriculum Implications* with IMA-MAS Management Accounting Curriculum Task Force
- 2011 Panel: *Sustainability Accounting: What Is It? How Do We Teach It?*
- 2011 Paper: *Toward More Effective Development of Professional Competencies: A Research Agenda for Cognitive Development in Accounting* with Darius Fatemi
- 2010 Conference on Teaching and Learning in Accounting: *Written Communication Skills for Accountants: Basics and Beyond*
- 2010 CPE Workshop: *Sustainability Accounting: What It Is and How to Teach It*
- 2010 Effective Learning Strategies Forum: *Rubric for Communication and Critical Thinking in Accounting*
- 2010 Panel: *Teaching Sustainability* with Cathleen Burns and Kathryn Lancaster
- 2009 Conference on Teaching and Learning in Accounting: *Designing and Using Rubrics to Grade Student Work for Critical Thinking, Communication, and Ethical Reasoning*
- 2009 Effective Learning Strategies Forum: *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
- 2020: *Preparing Students for Professional Success with Stronger Enabling Competencies* with R. Fontaine.
- 2019 CPE Workshop: *CPA Enabling Competencies: How to Close the Workplace Expectation Gap* with R. Fontaine and J. Rubins



- 2019 Research Session: *CPA Enabling Competencies: Student Perceptions and Implications* with R. Fontaine
- 2018 CPE Workshop: *Student Assumptions About Knowledge: How They Can Help and Hinder Student Learning*
- 2017 2nd Annual Qualitative Accounting Research Symposium and Education Workshop: *King & Kitchener's Reflective Judgment Model: Qualitatively Evaluating Intellectual Learning and Growth*
- 2016: *Developing Accounting Students' Communication Skills: Basics and Beyond*
- 2015: *Effectively Integrating Strategy into Accounting Courses* with N. Sheehan
- 2015: *Teaching and Assessing Ethical Reasoning*
- 2014: *Developing Short Accounting Cases* with N. Sheehan
- 2014: *Developing Students' Competencies* with S. Hilton
- 2013: *How Will the New CPA Be Evaluated? Exploring Levels C, B, and A*
- 2013: *Teaching and Assessing Ethical Reasoning in Accounting Courses*
- 2012: *Challenges in Accounting Education Roundtable - Improving Critical Thinking by Focusing on Uncertainties*
- 2012: *Feedback on Student Written Work: Best Practices* with S. Elworthy
- 2012: *An Exploration of Instructor Feedback and Student Revisions on a Written Accounting Case* with F. Phillips
- 2011: *Written Communication Skills for Accountants: Basics and Beyond* with Sheila Elworthy
- 2011: *Summary vs. Interspersed Feedback: Quality of Student Revisions to a Written Case Assignment* presented by coauthor Fred Phillips
- 2010 *Changes in Accounting Education Roundtable: Modifying Textbook Problems to Develop Critical Thinking*
- 2010 *Assessing Competencies—How Do We Do It? An Exploration Focusing on Management Accounting Competencies*
- 2009: *Assessment Methods for Critical Thinking: Bringing the Spotlight to Student Learning*
- 2006 Keynote Presentation: *Competency Education: A Cognitive Development Approach*
- 2006 Preconference Workshop: *Teaching Critical Thinking and Other Professional Competencies*
- LiveText Assessment Conference
- 2016: *Let's Improve Student Critical Thinking!*
- 2007 Keynote Presentation: *Using a Cognitive Development Framework to Design Assessment Rubrics*
- Management Accounting Section of American Accounting Association, Mid-Year Meeting
- 2015: *Writing and Using Short Management Accounting Cases*

- 2015: *Beyond the Rules of Professional Conduct: Teaching and Assessing Ethical Reasoning*
- 2012: *Preparing Accounting Graduates for the 21st Century: A New Emphasis on Management Accounting* with members of AAA-MAS Management Accounting Curriculum Task Force
- World Congress of Accounting Educators and Researchers
- 2014: *Developing Students' Professional Judgment Skills* with G. Sundem and R. Lawson
- Institute of Management Accountants (national)
- 2013: *Focusing Accounting Curricula on Students' Long-Run Careers: Recommendations for an Integrated Competency-Based Framework for Accounting Education* with members of IMA-MAS Management Accounting Curriculum Task Force
- 2012: *Preparing our Students for Long-Run Career Success: Recommendations on the Role of Management Accounting within the Accounting Curriculum* with members of IMA-MAS Management Accounting Curriculum Task Force
- Canadian Institute of Chartered Accountants (CICA) Teaching Development Workshop for new Faculty Members
- 2012: *Teaching Management Accounting*
- American Educational Research Association
- 2012: *A Cognitive Development Analysis of the Paul and Elder Critical Thinking Framework*
- John Wiley & Sons
- 2012 (Toronto): *Teaching and Assessing Professional Competencies: Effects of Student Cognitive Development*
- 2011 (Kwantlen Polytechnic University): *Teaching and Assessing Professional Competencies: Effects of Student Cognitive Development*
- 2007-2008 Web Casts: *Focus on Business Risk in Managerial or Cost Accounting*
- 2006-2007 Web Casts: *Designing Assignments for Critical Thinking in Accounting*
- 2004-2005 Web Casts: *Teaching and Assessing Professional Competencies in Accounting*
- 2005 (Taiwan): *Developing Students' Critical Thinking Skills—Strategies for the Classroom*
- 2005 (University of Southern California): *Teaching and Assessing Professional Competencies in Accounting*
- 2003 (University of Southern California): *Using Course Content to Build Professional Competencies*
- 2003 (College of DuPage): *Using Course Content to Build Professional Competencies*
- 2000 (New York): *AICPA Core Competency Framework: Making It Work for You*

- 2000 (College of DuPage): *Using Student Self-Evaluations to Assess and Promote Critical Thinking and Life-Long Learning* with C. Lynch
- ASEE/IEEE Frontiers in Education Conference
- 2011: *Assessing and Developing Students' Critical Thinking Skills* with Jennifer Karlin
- Society for Research on Adult Development
- 2011: *Scaffolding More Complex Thinking Skills: Implications of Epistemological Assumptions*
- 2007: *Template for Creating a Customized Developmental Critical Thinking Rubric*
- Canadian Institute of Chartered Accountants
- 2010 Accounting Educators' Symposium: *Professional Attributes: Teaching the Fine Arts of Being a Professional Accountant*
- 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*
- 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**

CFO Leadership Council, Portland OR

2024: *Ethics in the Gray Zone*

Institute of Management Accountants, Greater Seattle Chapter

- 2023: *Accountants and Organizational Ethics*
- 2022: *Critical Thinking for the Future of Accounting*
- 2020: *Ethical Approaches for Today's Uncertain World*
- 2019: *Am I Biased and Don't Know It? Identifying and Avoiding Ethical Traps*
- 2018: *When Numbers Really Matter: Ethics Workshop*
- 2017: *Personal Ethics and Organizational Ethics: How Can They Work Together?*
- 2017: *Ethics, Diversity, and Cognitive Bias*
- 2016: *Ethics, Mindset, and Communication*
- 2015: *What Should Be the Role of Accountants in Organizational Ethics?*
- 2015: *ABC, GPK, and RCA: Moving Toward More Useful Cost Information*
- 2014: *Successful Change Management: Identifying and Overcoming Cognitive Bias*
- 2013: *Ethical Behavior: It's More Than Compliance with Ethical Rules*
- 2012: *What Are They Thinking? Strategies for Better Decision Making*

Bellevue College: Accounting & Technology Conference

- 2023: *Educator and Industry Panel: AICPA Critical Thinking Resources and Application to Introductory Accounting*

Institute of Management Accountants, Portland Chapter

- 2023: *The Future of Accounting*

Accounting and Financial Women's Alliance, Seattle Chapter

- 2014: *Critical Thinking: Making Better Business Decisions*

Chartered Accountants Education Foundation of Alberta, Conference for Academics

- 2012: *Feedback on Student Written Work: Best Practices*
- 2012 Panel: *Success in the Classroom...Success in the Boardroom*

Business Educators' Articulation Conference

- 2011: *Providing Student Feedback: Best Practices* with Sheila Elworthy
- 2011: *A Strategic Problem Solving Approach for Teaching Ethical Reasoning Skills*
- 2010 Keynote Presentation: *Teaching and Assessing Critical Thinking Skills*
- 2010 Hands-On Workshop: *Teaching and Assessing Critical Thinking Skills*

Institute of Chartered Accountants of British Columbia, Accounting Educators' Symposium

- 2011: *Practical Strategies for Accounting Educators: Professional Competencies*
- 2005: *Building Critical Thinking and Other Professional Competencies*

i2a Institute – Developing Critical Thinkers, University of Louisville

- 2010 Keynote Presentation: *Student Cognitive Development: How It Affects Critical Thinking*

- 2010 General Session: *Using a Developmental Approach to Teach and Assess Critical Thinking Skills in the Paul-Elder Framework*
- Sixth Annual Nurse Educators Conference, Oklahoma City University's Kramer School of Nursing and Oklahoma Nurses Association
- 2010: *Assessing and Developing Nursing Students' Critical Thinking Skills*
- 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?*
- 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, University of Washington-Tacoma, 2023
- Instructor, Indian School of Business (Hyderabad and Mohali, India), 2017 to 2021
- Instructor, Aalto University (Mikkeli, Finland), 2002 to 2017
- Instructor, University of Iowa, 2016
- Instructor, IE Business School (Madrid, Spain), 2004 to 2011
- Instructor, Certified Public Accountant and Certified Management Accountant examination preparation courses (Hong Kong, Seattle, Tokyo, Singapore, Chicago, Portland OR), 1981 to 2009
- 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
- Assistant Professor and Lecturer, School of Accountancy, Daniels College of Business, University of Denver, 1990-2001

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

Masters:

- Ethics and Social Responsibility
- Strategic Performance Management
- Management Control Systems
- Introduction to Management Accounting
- Problems in Managerial & Cost Accounting
- 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:

- Managing Corporate Responsibility
- Managerial Accounting for Global Business
- Critical Thinking
- 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

## **Accounting Professional Work Experience**

Accounting and Tax Supervisor, Lange, McGrath & Co CPAs (merged with Moss Adams 1983), Portland OR, 1982-83

Audit Supervisor, Coopers & Lybrand, Portland OR, 1979-82

Accounting paraprofessional, Vancouver WA and Spokane WA, 1973-79

## **Professional Affiliations and Service**

Institute of Management Accountants

Member, Board of Directors, Greater Seattle Chapter, 2013-present

Task Force Member, Competencies for all accounting majors, 2021

Member, IMA-MAS Management Accounting Curriculum Task Force, 2011-2014

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

Program Chair, Portland-Columbia Chapter, 1981-82

Profitability Analytics Center of Excellence (PACE)

Member, Academic Interest Group, 2022

Association of International Certified Professional Accountants (AICPA)

Member, Pre-Certification Core Competency Framework Working Group, 2022

Chair, Academic Executive Committee Critical Thinking Task Force, 2019-2020

Member, Pre-Certification Education Executive Committee, 2015-2019

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

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

Canadian Academic Accounting Association

Member, Accounting Education Committee, 2011-2020

American Accounting Association

Chair, Notable Contributions to Accounting Literature Award Selection Committee,  
2018

Member, MAS Teaching Colloquium Task Force, 2014-2016

Chair, Teaching, Learning, and Curriculum Section Assessment Committee, 2010-14

Member, Promoting Effective Learning Task Force, 2013

- Co-Leader, Pre-Conference Workshops and Symposia, 2013
- Associate Editor of Critical Thinking, *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
- International Ethics Standards Board for Accountants
- Participant: IESBA Roundtable – Non-assurance Services and Professional Skepticism, Washington DC, 2018
- York University
- Advisory Board, School of Continuing Studies, 2015-2016
- Lectica, Inc.
- Member, Board of Directors, 2012-2015
- Pathways Commission
- Chair, Accounting Body of Knowledge Task Force, 2013-2014
- University of Tennessee at Chattanooga
- Quality Enhancement Plan Lead Evaluator, Reaffirmation Committee, Commission on Colleges, Southern Association of Colleges and Schools 2011
- Washington Society of Certified Public Accountants
- Consulting Services Committee, 2002-08
- Educator Issues Committee, 2002-04
- Aalto University – Mikkeli, Finland
- Member, Faculty Curriculum Committee, 2007
- 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 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

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

*Accounting Perspectives*, 2011, 2012, 2013

*Journal of Accounting Education*, 2011, 2013

*Issues in Accounting Education*, 1995, 1996, 2007, 2008, 2009, Associate Editor 2009-2010

American Accounting Association, 1995, 1996, 1997, 2004, 2005, 2007, 2008, 2013

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

### **Honors and Awards**

CMA/CAAA Scholarship of Teaching and Learning Grant, 2011, with F. Phillips

Prize of Excellence for Teaching, International Executive MBA, IE Business School, 2008 and 2009

MBA Core Diamond Award, Daniels College of Business, University of Denver, 1995 and 1996

Doctoral Student Manuscript, 1993, Western Region, AAA

Doctoral Dissertation Grant, 1987-88, American Institute of Certified Public Accountants

Ambrose Reiter Award, 1986, Northwestern University

Doctoral Consortium Fellow, 1986, American Accounting Association

Deloitte, Haskins and Sells Research Fellow, 1984-86

Big 10 Doctoral Consortium Fellow, 1986, Coopers & Lybrand

Graduate Fellow, 1983-86, Northwestern University

Outstanding Accounting Senior, 1979, Oregon Society of Certified Public Accountants

Delta Epsilon Sigma (national honor society), 1979, University of Portland

Accounting Scholarship, 1978-79, National Association of Accountants