

DOUGLAS R. CARMICHAEL

6725 Armitage Road
New Hope, PA 18938

Tel: (215) 297-0326

drcarmichael@comcast.net
www.douglasrcarmichael.com

- CERTIFICATION:** Certified Public Accountant (CPA) (Illinois and New York)
Certified Fraud Examiner (CFE)
Certified in Financial Forensics (CFF)
- EDUCATION:** University of Illinois
Ph.D. – (Accounting)
M.A.S. – (Accounting)
B.S. – (Economics)
- EXPERIENCE:**
January 1983 to Present **Stan Ross Department of Accountancy, Zicklin School of Business, Baruch College (CUNY)**
The Claire and Eli Mason Professorship in Accountancy (Fall 2008 to present).
- September 1983 to present **Consultant**
Consultant on accounting and auditing matters to a variety of clients, including the SEC, FTC, GAO, DOJ, FDIC, AICPA, NYS’s Office of Professional Discipline, NYS’s Office of the Attorney General, regional and international CPA firms, financial institutions and public corporations. Consultant on forensic accounting and auditing to attorneys, including testimony as an expert witness in civil and criminal proceedings.
- May 2003 to January 2006 **Chief Auditor, Public Company Accounting Oversight Board**
Primary advisor to the Board on policy and technical issues related to the auditing of public companies, including accounting and auditing standards, and head of the PCAOB's professional standard-setting division. The PCAOB is charged with oversight of audits of public companies.
- March 2001 to May 2003 **Director, Center for Financial Integrity, Baruch College (CUNY)**
Founding director of the center to advocate the public interest in financial reporting and enhance integrity of all participants in the financial reporting process.

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June 1987 to
March 1999

New York State Society of CPAS

Technical Editor, Accounting and Auditing, for the publication,
The CPA Journal.

June 1969 to
January 1983

American Institute of Certified Public Accountants (AICPA)

Vice President, Auditing (July 1978 to January 1983). Head of the auditing standards division and the highest technical position at the AICPA. (This position involved representing the public accounting profession on matters of auditing standards and working with members of the Financial Accounting Standards Board (FASB), government agencies, financial executives, securities analysts, and securities lawyers, as well as top technical partners of CPA firms.)

Vice President, Technical Services (August 1976 to July 1978). Supervisory responsibility for technical divisions, including accounting standards, auditing standards, management advisory services, and technical information.

Managing Director, Technical Services (February 1976 to August 1976), **Director of Auditing Standards** (March 1974 to February 1976), **Director of Technical Research** (November 1972 to March 1974), **Assistant Director, Auditing and Reporting** (January 1972 to November 1972), **Auditing Research Consultant** (June 1969 to January 1972).

Editor of the Accounting and Auditing Problems column of The Journal of Accountancy (November 1972 to February 1976).

Research Director of the Commission on Auditor's Responsibilities (November 1974 to January 1977). Responsible for supervision of all research for this independent study of the auditor's role, administration of activities, and the principal writer and editor of the final report.

September 1967 to
June 1969

University of Texas

Assistant Professor of Accounting. (Promoted to Associate Professor prior to resignation.)

June 1968 to
September 1968

Haskins and Sells

Technical consultant to Houston practice office. Discussed accounting and auditing problems with partners and reviewed

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working papers in preparation for interoffice review.

June 1963 to
September 1965

Arthur R. Wyatt, CPA

Staff for sole practitioner doing accounting services and auditing work.

PUBLICATIONS IN FIELD OF EXPERTISE:

Books - Author or Coauthor

PPC's Guide to Audit Risk Assessment (with T. Mooney, et al.), Thomson Reuters, Fort Worth, Texas, 18th edition, 2023, and prior editions.

PPC's Guide to Audits of Employee Benefit Plans, (with M. Reed), Thomson Reuters, Fort Worth, Texas, 33rd edition, 2023, and prior editions.

PPC's Guide to Audits of Financial Institutions, (with J. Griffith, et al.), Thomson Reuters, Fort Worth, Texas, 30th edition, 2022, and prior editions.

PPC's Guide to Audits of Local Governments, (with W. Holder, et al.), Thomson Reuters, Fort Worth, Texas, 38th edition, 2023, and prior editions.

PPC's Guide to Audits of Nonprofit Organizations, (with M. Dropkin, et al.), Thomson Reuters, Fort Worth, Texas, 36th edition, 2023, and prior editions.

PPC's Guide to Audits of Nonpublic Companies, (with J. Anderson, et al.), Thomson Reuters, Fort Worth, Texas, 41st edition, 2023, and prior editions.

PPC's Guide to Construction Contractors, (with E. Roberts, et al.), Thomson Reuters, Fort Worth, Texas, 34th edition, 2022, and prior editions.

PPC's Guide to Homeowners' Associations and Other Common Interest Realty Associations, (with M. Rutledge, et al.), Thomson Reuters, Fort Worth, Texas, 32nd edition, 2021, and prior editions.

PPC's Guide to Litigation Support Services (with Brian P. Brinig, et al.), Thomson Reuters, Fort Worth, Texas, 27th edition, 2022, and prior editions.

PPC's Guide to PCAOB Audits, (with G. Fritz, et al.), Thomson Reuters, Fort Worth, Texas, 33rd edition, 2023, and prior editions.

PPC's Guide to Small Business Consulting Engagements, Thomson Reuters, Fort Worth, Texas, 28th edition, 2014, and prior editions.

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Guide to Risk-Based Audits, (with David L. Landsittel, et al.), Practitioners Publishing Company, Fort Worth, Texas, 9th edition, 2006, and prior editions.

Guide to Risk-Based Audits of Nonprofit Organizations (with E. Rockman, et al.), Practitioners Publishing Company, Fort Worth, Texas, 6th edition, 2006, and prior editions.

Guide to International Standards on Auditing and Related Services 2005, (with D. M. Guy and L. Lach), Practitioners Publishing Company, Fort Worth, Texas, 2005, and prior editions.

Guide to Troubled Businesses and Bankruptcies, (with M. Reed), Practitioners Publishing Company, Fort Worth, Texas, 6th edition, 2005, and prior editions.

Practitioner's Guide to GAAS 2005, (with D. M. Guy and L. Lach), John Wiley & Sons, New York, 2005.

Ethics for CPAs, (with D. M. Guy and L. Lach), John Wiley & Sons, New York, 2003.

Guide to Fraud Investigations, (with M. Stanton, et al.), Practitioners Publishing Company, Fort Worth, Texas, 5th edition, 2002, and prior editions.

The Auditor's SAS Field Guide 2002, (with D. M. Guy), John Wiley & Sons, New York, 2001.

The CPA's Guide to Professional Ethics, (with D. M. Guy and L. Lach), John Wiley & Sons, New York, 2001.

Student's Guide to GAAS 2001 (with D. M. Guy), John Wiley & Sons, New York 2000.

Accountants' Legal Liability and Risk Management, (with K. Koskay, et al.), Practitioners Publishing Company, Fort Worth, Texas, 1st edition, 2000.

Audit Sampling: An Introduction to Statistical Sampling in Auditing, (with D. M. Guy and O.R. Whittington), John Wiley & Sons, New York, 1994 (3rd edition), 1998 (4th edition).

Guide to Risks and Uncertainties, (with L. Scott Spradling, et al.), Practitioners Publishing Company, Fort Worth, Texas, 4th edition, 1998.

Practitioner's Guide to Audit Sampling, (with D. M. Guy, et al.) John Wiley & Sons, New York, 1998.

Auditing Standards and Procedures Manual, (with M. Benis), John Wiley & Sons, New York, 1997.

Auditing Concepts and Methods, (With J.J. Willingham and C.A. Schaller), McGraw-Hill, Inc., New York, 1996 (sixth edition), 1989 (fifth edition), 1987 (fourth edition), 1979 (third edition), 1975 (second edition), and 1971 (first edition).

DOUGLAS R. CARMICHAEL

Auditing Concepts and Methods, (with M. Rennie, R.D. Rennie, and J.J. Willingham), McGraw-Hill Ryerson Limited, Toronto, 1995 (First Canadian Edition)

Accounting and Auditing Update Handbook, (with S. Lilien and M. Mellman), AICPA, New York, 1991.

Books - Edited

Accountants' Handbook, Tenth Ed., 2002 (co-edited with Paul Rosenfield), Ninth Ed., 1999, (co-edited with S. Lilien and M. Mellman), Eighth Ed., 1996, (co-edited with S. Lilien and M. Mellman), Seventh Ed., 1990 (co-edited with S. Lilien and M. Mellman), Sixth Ed., 1981, (co-edited with Lee J. Seidler), John Wiley & Sons, New York.

Perspectives in Auditing, (with J.J. Willingham), McGraw-Hill, Inc., New York, 1985 (fourth edition), 1979 (third edition), 1975 (second edition), 1971 (first edition).

Corporate Financial Reporting: The Benefits and Problems of Disclosure, (with Ben Makela), AICPA, New York, 1976.

Chapters in Books

"The Independent Auditor's Responsibility to Detect Fraud" (Surety Claims Institute) and "An Overview of the Accountant's Liability and Responsibility for Losses" (IADC) in 25 Years of Fidelity and Insurance Law, American Bar Association, Tort and Insurance Practice Section, Fidelity and Surety Law Committee, 2002.

"Communication with Users," (with William F. Messier, et al.), pp. 144-173, in Auditing Practice, Research, and Education, AICPA and Auditing Section of the American Accounting Association, New York, 1995.

"Reporting on Uncertainties, Including Going Concern," (with K. Pany), pp.35 to 58, in The Expectation Gap Standards, AICPA, New York, 1993.

"International Harmonization of Auditing Standards," in Comparative International Auditing Standards, (Belverd E. Needles, Jr., editor), American Accounting Association, 1985.

"Auditing, Financial," in Encyclopedia of Professional Management, (Lester R. Bittel, editor-in-chief), McGraw-Hill, New York, 1985.

"Introduction: Nature and Elements of Accounting," in Accountant's Handbook, (Lee J. Seidler and D.R. Carmichael, editors), Ronald Press, New York, 1981.

Reports or Monographs

The Auditor's Reporting Obligation, Auditing Research Monograph No. 1, AICPA, New York, 1972.

DOUGLAS R. CARMICHAEL

Papers in Professional Journals

Articles

“Independence Matters – Avoiding Pitfalls for the Unwary,” The CPA Journal, January/February 2023.

“Financial Statement Fraud by External Parties – Guidelines for Managements and Auditors,” The CPA Journal, March 2020.

“New Revenue Recognition Guidance and the Potential for Fraud and Abuse – Are Companies and Auditors Ready?” The CPA Journal, March 2019.

“Audit Versus Fraud Examination: What’s the Real Difference?” The CPA Journal, February 2018.

“Insights from Accounting History: Selected Writings of Stephen Zeff,” The CPA Journal, August 2015. (A book review article.)

“Related Parties, Then and Now,” The CPA Journal, February 2015.

“Reflections on the Establishment of the PCAOB and Its Audit Standard-Setting Role,” Accounting Horizons, December 2014.

“Double-Entry, Nonstandard Entries, and Fraud,” The CPA Journal, October 2010.

“A Perspective on the SEC’s Proposal to Accept Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) without Reconciliation to U.S. GAAP,” (other members of the AAA Financial Accounting Standards Committee), Accounting Horizons, June 2008.

“Sunbeam and the ‘Iron Curtain’: Why a Dual Test for Materiality Was Necessary,” (with S. Bryan and S. Lilien), The CPA Journal, August 2007.

“The FASB’s Conceptual Framework for Financial Reporting: A Critical Analysis,” (other members of the AAA Financial Accounting Standards Committee), Accounting Horizons, June 2007.

“How New Risk Standards Differ from Past Practice,” Accounting Today, September 18 – October 1, 2006.

“Increase Your Audit ‘Vocabulary’ with New Risk Standards,” Accounting Today, September 4-17, 2006.

“Transition in the Office of the Chief Auditor of the PCAOB: Interview with Douglas R. Carmichael,” The CPA Journal, April 2006.

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"PCAOB Standards-Setting Update," (with G. Holstrum), The Auditor's Report, three updates appearing in the Spring, Summer, and Fall 2005 editions and Spring 2006 edition.

"Audit Standards in Transition: An Interview with PCAOB Chief Auditor Douglas R. Carmichael," The CPA Journal, September 2004.

"The PCAOB and the Social Responsibility of the Independent Auditor," Accounting Horizons, June 2004.

"Are International Auditing Standards Ready to Replace U.S. GAAS?" (with J. Craig and D. Guy), The CPA Journal, June 2000.

"Hocus-Pocus Accounting," The Journal of Accountancy, October 1999.

"In Search of Concepts of Auditor Independence," The CPA Journal, May 1999.

"ISB No. 1: The First Step Toward Effective Communications with Audit Committees on Independence," The CPA Journal, May 1999.

"Software Revenue Recognition Under SOP 97-2: Is it Time to Record the Sale?" The CPA Journal, July 1998.

"A New Framework for Independence: Paradigm Shift or Shaky Start?" The CPA Journal, March 1998.

"The Annual Audit Tune-Up," The CPA Journal, December 1997.

"Report Card on the Accounting Profession," The CPA Journal, January 1997.

"Proposal to say the 'F' Word in Auditing Standards," (with James L. Craig, Jr.), The CPA Journal, June 1996.

"The Audit Agenda," (a review article), Accounting Horizons, December 1995.

"Pitfalls in the Confirmation Process," The CPA Journal, June 1991.

"Practice Problems Involving Documentary Evidence," The CPA Journal, December 1990.

"Practice Issues on OCBOA Financial Statements," The CPA Journal, June 1990.

"Tax Basis Financial Statements -- Potential for Savings" (with A.K. Talwar), The CPA Journal, December 1989.

"The Auditor's New Guide to Errors, Irregularities and Illegal Acts," The Journal of Accountancy, September 1988.

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"Materiality Considerations in Governmental Audits" (with W. Holder), The CPA Journal, December 1987.

"Reconsider the Exposure Draft on Control Risk," The CPA Journal, November 1987.

"Fraud and Illegal Acts -- A New Look," The CPA Journal, February, 1987.

"Proposed New Standards on Auditor Communications," The CPA Journal, December, 1986.

"Audit Procedures in a Data Processing Environment," The CPA Journal, August, 1986.

"Sampling, Materiality, and Risk -- A Nuts and Bolts Approach," (with W. Gafford), The Journal of Accountancy, October 1984 and November 1984. (Reprinted in "New Guides For the Professional Accountant," AICPA, New York, 1985.)

"The Auditor's Changing Role in Financial Reporting," (with R. Whittington), Journal of Accounting, Auditing and Finance, Summer 1984.

"High Tech -- A Challenge for CPAs," (with J. Weisen), The Journal of Accountancy, August 1983.

"The Evolution of Audit Reporting," Auditing Symposium VI, (with Alan J. Winters), Proceedings of the 1982 Touche Ross/University of Kansas Symposium on Auditing Problems, May 20-21, 1982.

"Accounting and Auditing: The Technical Challenges Ahead," The Journal of Accountancy, (with P.B. Chenok and T.P. Kelly), November 1980.

"GAAS -- What It Is and Where It's Going," Laventhol & Horwath Distinguished Lecturer in Accounting, University of Massachusetts, Amherst, 1980, pp. 62-70.

"Internal Accounting Control -- It's the Law," The Emanuel Saxe Distinguished Lecturer in Accounting 1979-1980, Baruch College, New York, 1980, pp. 36-51.

"Standards for Financial Reporting," The Journal of Accountancy, May 1979.

"The Cohen Commission in Perspective: Actions and Reactions," Journal of Accounting, Auditing and Finance, Summer 1979.

"The Management Report," Financial Executive, November 1978.

"Has the Accounting Profession Lost Control of Its Destiny?" Auditing Symposium IV, Proceedings of the 1978 University of Kansas Symposium on Auditing Problems, May 25-26, 1978.

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"The Auditor's Role and Responsibilities," The Journal of Accountancy, Vol. 144, August 1977.

"Risk and Uncertainty in Financial Reporting and the Auditor's Role," Auditing Symposium III, Proceedings of the 1976 University of Kansas Symposium on Auditing Problems, May 13-14, 1976.

"Litigation and the Auditor's Responsibility," The Journal of Accountancy, Vol. 142, July 1976.

"Fads and Foibles in Auditing Research," Published Proceedings of Symposium on Auditing Research, University of Illinois, 1976.

"Assurance Function -- Auditing at the Crossroads," The Journal of Accountancy, Vol. 138, September 1974.

"Attest Function or the Assurance Function -- Auditing at the Crossroads," Journal of Contemporary Business, Vol. 3, Summer 1974.

"The FASB and Organizational Change at the AICPA," The Accounting Forum on the Financial Accounting Standards Board: Its Challenges and Promise, Baruch College, May-December 1973, pp. 29-35.

"Reporting on Forecasts: A Survey of Attitudes," The Journal of Accountancy, Vol. 136, August 1973.

"The Role of the CPA in the New Financial Reporting Environment," Accounting Papers of the Twenty-Seventh Annual Conference of Accountants, The University of Tulsa, April 25-26, 1973.

"Disclaimers and Liability -- The Rhode Island Trust Case," (with David B. Isbell), The Journal of Accountancy, Vol. 135, April 1973.

"Reporting on Forecasts: A U.K. Perspective," The Journal of Accountancy, Vol. 135, January 1973.

"Auditor's Reports -- A Search for Criteria," The Journal of Accountancy, Vol. 134, September 1972.

"Future Directions for Auditing Research," Auditing Looks Ahead, Proceedings of the 1972 Touche Ross/University of Kansas Symposium on Auditing Problems, May 11-12, 1972.

"Statements on Auditing Procedure 45 through 50," CPAudio No. 46, AICPA, New York, November 1971.

"Training Young Auditors: A Realistic Approach Through Simulation," (with Lee J. Seidler and R. Marcus), The Journal of Accountancy, Vol. 131, May 1971.

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"A Positional Analysis of Internal Control," (with Robert J. Swieringa), The Journal of Accountancy, Vol. 131, February 1971.

"Opinions on Internal Control," The Journal of Accountancy, Vol. 130, December 1970.

"Behavioral Hypotheses of Internal Control," The Accounting Review, Vol. XLV, April 1970.

"New Directions in Auditing Education: A Proposal for the Undergraduate Course," (with J.J. Willingham), The Accounting Review, Vol. XLIV, July 1969.

"Fraud in EDP Systems," The Internal Auditor, Vol. 26, May/June 1969.

"The Professional Auditing Subculture," (with John J. Willingham), Abacus, Vol. 4, December 1968.

"The BarChris Case -- A Landmark Decision on the Auditor's Statutory Liability to Third Parties," The New York CPA, Vol. XXXVIII, November 1968.

"The Auditor's Statutory Liability to Third Parties -- A Landmark Decision," Texas CPA, Vol. XLI, October 1968.

"The Compatibility of Auditing Independence and Management Services -- An Identification of Issues," (with R.J. Swieringa), The Accounting Review, Vol. XLIII, October 1968.

"Tests of Transactions -- Statistical and Otherwise," The Journal of Accountancy, Vol. 125, February 1968. This article has been reprinted or otherwise reproduced in the following places among others:

Selected Studies in Modern Accounting, AICPA, New York, 1968.

CPAAudio No. 10, AICPA, 1969.

Sampling in Auditing, Tests of Transactions and the Sample of One, (with Howard F. Stettler), Reprint No. 10, The University of Kansas, 1969.

Contemporary Auditing, Wayne S. Boutell, ed., Dickenson Publishing Company, Inc., Belmont CA, 1970.

Auditing: A Conceptual Approach, Porter and Burton, Wadsworth Publishing Co., Inc., Belmont CA, 1971.

Perspectives in Auditing, Carmichael and Willingham, McGraw-Hill, New York, 1971.

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Accountancy: A Source Book of Readings, John R.E. Parker, ed., Sir Isaac Pitman, Limited, Canada, 1971.

"Bemerkungen zur Unterschlagung - sprufund in elektronischen datenverarbeitungssystemen," Die Wirtschaftsprufung, November 1967.

"Financial Forecasts -- the Potential Role of Independent CPAs," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 138, September 1974.

"Price Controls and the Annual Audit," (with T.W. McRae), Accounting and Auditing Problems, The Journal of Accountancy, Vol. 135, April 1973.

"Reports on Internal Control to Grant Agencies," (with J.R. Fritzmeier), Accounting and Auditing Problems, The Journal of Accountancy, Vol. 135, January 1973.

"Unaudited Statements: Canadian and American Views Contrasted," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 134, December 1972.

"Lack of Independence -- Some Reporting Problems," (with J.V. Bencivenga), Accounting and Auditing Problems, The Journal of Accountancy, Vol. 134, August 1972.

"Reports on Internal Control for the SEC," (with Joe R. Fritzmeier), Accounting and Auditing Problems, The Journal of Accountancy, Vol. 133, June 1972.

"A Special Purpose Report on Internal Control for the SEC," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 133, May 1972.

"Auditing and Reporting for Casinos," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 133, February 1972.

"Investigation and Disclosure of Compliance with Laws and Regulations," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 133, February 1972.

"Arm's-Length Transactions in Accounting and Auditing," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 132, December 1971.

"A 'Letter of Understanding' for Unaudited Statements," (with J.R. Fritzmeier), Accounting and Auditing Problems, The Journal of Accountancy, Vol. 132, November 1971.

"Client Imposed Restrictions on Scope," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 132, August 1971.

"An Alternative to the Engagement Letter for Unaudited Statements," (with J.R. Fritzmeier), Accounting and Auditing Problems, The Journal of Accountancy, Vol. 132, July 1971.

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"Meeting the Expectations of Young Accountants," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 131, May 1971.

"Auditing and Reporting for Security Evaluations," (with R.M. Maynard, Accounting and Auditing Problems, The Journal of Accountancy, Vol. 131, April 1971.

"An Engagement Letter for Unaudited Statements," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 131, March 1971.

"Audit Guides -- Their Authority and Importance," (with T.R. Hanley), Accounting and Auditing Problems, The Journal of Accountancy, Vol. 131, February 1971.

"Scope Limitations and Unaudited Disclaimers," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 131, January 1971.

"Extensions of Auditing Procedure -- A New Statement," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 130, December 1970.

"Changing Auditors and Audit Responsibility," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 130 November 1970.

"The Auditing Research Program," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 130, October 1970.

"Technical Information Inquiry on Internal Control Reports," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 130, September 1970.

"Audit Arrangements and Engagement Letters," (with T. Hanley), Accounting and Auditing Problems, The Journal of Accountancy, Vol. 129, June 1970.

"Accounting Series Release No. 115 -- An Interpretation," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 129, May 1970.

"Reporting on Lack of Independence," (with J. Bencivenga), Accounting and Auditing Problems, The Journal of Accountancy, Vol. 129, March 1970.

"Some Hard Questions on Management Audits," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 129, February 1970.

"The Cumulative Aspects of Materiality," Accounting and Auditing Problems, The Journal of Accountancy, Vol. 128, December 1969.

Non-Refereed Publications Other Than Articles in Professional Journals

The following are Continuing Professional Education (CPE) courses.

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"e-Course on Independence Requirements: A Self-Study Program" (with D. Guy and L. Lach), Independence Education Group. (A course available on the internet at www.caliber.com/iep)

"PPC's Annual Auditing and Accounting Update" (with G.M. Gillette, et al.), Practitioners Publishing Company, 1996.

"GAO Standards – Revised Yellow Book," (with W. Holder, et al.), MicroMash, Englewood, CO, 1994.

"Accounting and Auditing Annual Updating Workshop," (with S. Lilien, M. Mellman and C. Schaller), AICPA, 1993.

"Accounting and Auditing Annual Standards Refresher," (with S. Lilien and M. Mellman and C. Schaller), AICPA, 1993.

"How to Audit a Nonprofit Organization," (with M. Dropkin), PPC-CPE, 1993.

"Litigation Support Services," (with R. Whittington), PPC-CPE, 1993.

"Audit Risk and Materiality," PPC-CPE, 1993.

"Governmental Accounting and Auditing Update," (with W. Holder), PPC-CPE, 1993.

"Audits of State and Local Governmental Units," (with W. Holder) PPC-CPE, 1993.

"Small Business Consulting," (with W. Gole), PPC-CPE, 1993.

"Special Reports," AICPA, 1991.

"Financial Audits of Governmental Entities," (with W. Holder), Course No. 2 in the AICPA's Governmental Accounting and Auditing Certificate of Educational Achievement Program, 1991.

"Impact of the New SASs on Our Changing Profession," AICPA, 1988.

"Advances in Auditing: Implementing the New SASs," AICPA, 1988.

TELEVISION AND VIDEO APPEARANCES

Television guest appearances on accounting and auditing issues on

Forbes Video Network (in each of 3 part series), week of 1-27-06

Market Call, CNNFN, 1-4-02

Market Watch, CNBC, 1-17-02

Business Center, CNBC, 2-7-02

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Lou Dobbs' Moneyline, CNN, 1-22-02
The News Hour with Jim Lehrer, PBS, 1-22-02
Business Center, CNBC, 1-23-02
World News with Peter Jennings, ABC, 1-25-02
Nightline with Ted Koppel, ABC, 2-12-02
The News Hour with Jim Lehrer, PBS, 2-22-02
Business Center, CNBC, 3-4-02

PRESENTED PAPERS OR LECTURES:

“The Accounting Profession in Crisis: Then and Now,” Keynote address at Temple University, Fox School of Business’ 100th Anniversary Accounting Conference, Philadelphia, PA, August 9, 2018.

Video interview in the *Profession in Focus* video series of the Center for Audit Quality, April 2017. (The series is intended to provide “insights from leaders across public company auditing, financial reporting, and corporate governance.”)

Participant in “The Future of Auditing,” a roundtable sponsored by *The CPA Journal*, New York, NY, October 2016, and published in the February 2017 issue of that professional journal.

“Ethics and the Law,” Engaging Students in Accounting Ethics Education, American Accounting Association, Preconference Workshop, New York, NY August 6, 2016.

Panel discussion: Are Auditors Misunderstood? -- 2007 Annual Conference Global Shareholder Activism, Institutional Investor Educational Foundation, New York, NY, November 30, 2007.

“Perspectives of a Former Regulator,” 11th Annual Ethics Research Symposium, American Accounting Association, Washington, D.C., August 5, 2006.

“Research Topics in Auditing,” Fourth Annual Four Schools Accounting Conference, Rutgers, Newark, NJ, April 28, 2006.

Panel discussion: Section 404 of Sarbanes-Oxley: Theory and Current Practice, District of Columbia Bar, Washington, DC, December 6, 2005.

PCAOB Standard Setting Update, AICPA National Conference on Current SEC and PCAOB Developments, Washington, DC, December 5, 2005.

ASB and PCAOB Update, 2005 AICPA National Conference on Banks & Savings Institutions, Washington, DC, November 9, 2005.

Panel discussion: PCAOB and AICPA: Directions in Standard Setting, Foundation for Accounting Education Auditing Conference, New York, NY, October 27, 2005.

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PCAOB Quality Control Standards: Short-Term Horizon; and PCAOB Audit Standards: An Update, Foundation for Accounting Education Auditing Conference, New York, NY, October 27, 2005.

Keynote Speaker: Center for Business Intelligence's Sustaining the Sarbanes – Oxley and 404 Compliance Conference, Princeton, NJ, September 27, 2005.

Keynote Panel: Corporate Governance Under Sarbanes-Oxley, Wharton University of Pennsylvania, Wharton Fellows Master Class: Working with Government, Washington, DC, June 27, 2005.

Panel discussion: Risk of accountant's professional liability associated with the provision of services intended to assist companies in meeting the requirements of Section 404 of the Sarbanes-Oxley Act, Professional Liability Underwriting Society, 2005 E&O (Non-Medical) Symposium, Philadelphia, PA, May 18, 2005.

"Standards-Setting: Auditing, Independence, and Ethics," The PCAOB Speaks, Practicing Law Institute, Washington, DC, May 6, 2005.

"Towards Principles-Based Professional Standards and the Concept of Reasonable Assurance," The 4th Annual Financial Reporting Conference, Baruch College, The City University of New York, May 5, 2005.

"Sarbanes-Oxley Act Section 404: The Impact on Business," panel discussion, New York University, Stern School of Business, May 2, 2005.

Keynote speaker: The Institute of Internal Auditors' Philadelphia Chapter 2005 Spring Conference, Philadelphia, PA, April 18, 2005.

"The PCAOB's Perspective on Section 404 Requirements," Stanford Law School, New York, NY, January 12, 2005.

"Standards-Setting," AICPA National Conference on Current SEC and PCAOB Developments, panel discussion, Washington, DC, December 7, 2004.

"Fraud Detection Matters," Philadelphia Area Chapter of the Association of Certified Fraud Examiners, Inc., 12th Annual All-Day Fraud Training Conference, Philadelphia, PA, December 6, 2004.

"Evaluating Internal Controls," The Economist Second General Counsel Roundtable, New York, NY, December 2, 2004.

"Current Developments at the PCAOB," Lehigh University, Bethlehem, PA, November 22, 2004.

"Internal Control Reporting Under Section 404: An Update and Current Assessment," American Bar Association Section on Business Law Fall Meeting, Washington, DC, November 19, 2004.

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"Auditing Ethics and Independence: What are the Current Standards for the PCAOB,"
Foundation for Accounting Education Auditing Conference, New York, NY, October 28, 2004.

"Key Issues in Setting Professional Standards: What Does the Public Expect?" NASBA's
Annual Meeting, Chicago, IL, October 19, 2004.

"Advances in the Discipline of Auditing," The Institute of Internal Auditors, New
Challenges/New Solutions Conference, New York, NY, October 18-20, 2004.

"Current Developments at the PCAOB," Philadelphia Board for Corporate Governance, Temple
University, Philadelphia, PA, September 24, 2004.

"A History of Fraud Detection," 15th Annual Fraud Conference & Exhibition, Association of
Certified Fraud Examiners, Las Vegas, NV, July 13, 2004.

"Current Developments at the PCAOB," Advanced Government Accounting's 53rd Annual
Professional Development Conference & Exposition, Washington, DC, June 30, 2004.

"Standards-Setting by the PCAOB," 16th Annual Course of Study on Accountant's Liability,
ALI-ABA, Chicago, IL, May, 21, 2004.

"Standards-Setting at the PCAOB," The PCAOB Speaks, Practising Law Institute, Washington,
DC, May 5, 2004.

"The Accounting and Auditing Connection," 3rd Annual Financial Reporting Conference,
Baruch College, New York, NY, April 29, 2004.

"A Call to Accountability," Accountants Club of America's Accounting Forum Luncheon, New
York, NY, March 29, 2004.

"How Does the PCAOB Think That the Auditors Should Audit Internal Control?" Internal
Control Over Financial Reporting: SEC and PCAOB Standards and Rules, Glasser LegalWorks
Seminar, New York, NY, February 25, 2004.

"Where is the Public Company Accounting Oversight Board on Standards?" NASBA, Twenty-
second Annual Conference for Executive Directors, Savannah, Georgia, February 9, 2004.

"The PCAOB and the Social Responsibility of the Independent Auditor," American Accounting
Association, Auditing Section, Annual Meeting, Clearwater, Florida, January 16, 2004.

"PCAOB – Auditing, Ethics/Independence (Professionalism is Primary)," Current SEC
Developments, AICPA, Washington, D.C., December 12, 2003.

"The PCAOB Speaks," American Bar Association, Section on Business Law, Washington, D.C.,
December 5, 2003.

DOUGLAS R. CARMICHAEL

"What to Expect from the Office of the Chief Auditor of the PCAOB," The Foundation for Accounting Practitioners, New York, NY, November 20, 2003.

"Section 404, Internal Control Over Financial Reporting," Financial Executives International Annual Meeting, New York, NY, November 17, 2003.

"The Role of the PCAOB in Audit Standards Setting," Auditing Conference, Foundation for Accounting Education, New York, NY, October 30, 2003.

"The Changing Nature of Auditing and Audit Committee Requirements," Federal Regulation of Securities, American Bar Association, Washington, DC, November 22, 2002.

"Enron Forum," Knight-Bagehot Alumni, New York, February 28, 2002.

"The Purpose and Mission of 21st Century Accounting Firms in the Post-Enron Era," Public Hearing of the New York Higher Education Committee, February 6, 2002.

Baruch Roundtable on "The Impact of Enron on the Accounting Profession," Baruch College, February 5, 2002.

"Ethics and Integrity in the Securities Markets," in the Baruch College series *Ethics Across the Curriculum*, New York, May 15, 2001.

Testimony at SEC Public Hearing on Auditor Independence, Washington D.C., July 26, 2000.

"Safeguards for Preserving Independence," in the program *Ethical Challenges in the New Millennium*, jointly sponsored by the AAA, AICPA, and NASBA, Alexandria, VA, April 28, 2000.

Witness at New York State Assembly hearing, November 16, 1999, speaking on behalf of the New York State Education Department on the scope of practice issues under the proposed Uniform Accountancy Act.

"Auditing Independence in Theory and Practice: A Case Study Approach," 1999 University of Waterloo Audit Symposium on Independence, Kitchner-Waterloo, Ontario, November 5, 1999.

"The Use and Presentation of Accountants as Experts in Business Litigation," Panel Member, Philadelphia Bar Association, October 1, 1999.

"Historical Perspective of the Profession's Code of Conduct," in the program *Ethics Under Stress* jointly sponsored by the AAA, AICPA, and NASBA, Arlington, VA, April 23, 1999.

"Management Fraud - Practical Insights and New Auditing Standards," Annual CFE Fraud Training Conference, Philadelphia Area Chapter of Certified Fraud Examiners, December 12, 1997.

DOUGLAS R. CARMICHAEL

"Management Fraud: Case Studies," Presented in Conjunction with "What Every CPA Should Know About SAS No. 82," AICPA, New York, NY, April 15, 1997.

"Management Fraud: A Report From the Front Lines," Auditing Conference, NY State Society of CPAs, New York, NY, January 7, 1997.

"Perspectives on Assurance Services Symposium," Roundtable Discussion, Florida Gulf Coast University, Naples, Florida, April 19, 1996.

"Auditing Standards Under Fire," Foundation for Accounting Education Auditing Conference, New York City, December 1, 1994.

"Current Developments in Auditing," Penn State Fortieth Graduate Accounting Conference, Pennsylvania State University, State College, PA, September 30, 1994.

"Audit Panel: Are We Widening the Expectations Gap?" American Accounting Association, Northeast Region, Annual Conference, Providence, Rhode Island, April 23, 1993.

"Professional Standards Under Fire," Graduate Accounting Conference, Pennsylvania State University, State College, PA, October 1, 1992.

"Reporting on Uncertainties, Including Going Concern," (with K. Pany), AICPA Expectation Gap Round Table, Charleston, South Carolina, May 11-12, 1992.

"What are Audited Financial Statements?" (The auditing segment of the program "Financial Statements in the Courtroom"), The Federal Judicial Center and AICPA, Washington, D.C., September 24, 1991; and The National Judicial College, San Antonio, Texas, November 15, 1991.

"Risk, Materiality, and Sampling in the Small Business Audit," PPC User's Conference, Atlanta, Georgia, October 1, 1991; and Dallas, Texas, November 1, 1991.

"PPC's Approach to Audits of Small Businesses," Graduate Accounting Conference, Pennsylvania State University, October 2, 1991.

"An Overview of the Accountant's Liability and Responsibility for Losses," International Association of Defense Counsel Annual Meeting, Bermuda, July 9, 1991.

"The Independent Auditor's Responsibility to Detect Fraud," Surety Claims Institute, Chicago, Illinois, June 20, 1991.

"Impact of FASB on Understanding Financial Statements," Annual Meeting sponsored by the Committee on Cooperation with Financial Institutions, New Jersey Society of CPAs, West Orange, New Jersey, May 16, 1991.

"Excellence in Audit Education -- Phase II," Coopers & Lybrand, New York, April 26, 1991.

DOUGLAS R. CARMICHAEL

"The New Rules for Auditing S&Ls," S&L Malpractice Conference sponsored by the Loan Research Group, Washington, D.C., February 23, 1990.

"The Auditor's New Responsibilities," The Accounting Show, Florida Institute of Certified Public Accountants, Orlando, November 11, 1988.

"New Developments in Professional Standards," Northeast AAA Annual Meeting, Burlington, Vermont, April 29, 1988.

"New Developments in Auditing Theory, Policy and Standards," University of Illinois at Chicago, April 23, 1986.

"The Evolution of Audit Reporting," Auditing Symposium VI, University of Kansas, May 21, 1982.

"GAAS -- What It Is and Where It's Going," Laventhol & Horwath Distinguished Lecture in Accounting, University of Massachusetts, October 8, 1980.

"Internal Accounting Control -- It's the Law," The Emanuel Saxe Distinguished Lecture, The Barnard M. Baruch College, City University of New York, New York, February 11, 1980.

"New Auditing Pronouncements," Financial Accounting Standards Board Staff, Stamford, Connecticut, November 30, 1979.

"Panel on Current Developments in Auditing," AICPA Annual Meeting, New Orleans, October 15, 1979.

"The Cohen Commission's Conclusions on Internal Control," Corporate Internal Controls Conference, sponsored by Executive Enterprises, Inc., Plaza Hotel, June 8, 1978.

"Has the Accounting Profession Lost Control of Its Destiny," 1978 Touche Ross/University of Kansas Symposium on Auditing, Lawrence, Kansas, May 25-26, 1978.

"The Accounting Profession Under Scrutiny: What's Next?," Current Issues In Accounting Conference, co-sponsored by the Michigan Association of CPAs and Michigan State University, May 24, 1978.

"Commission on Auditor's Responsibilities," Eighth Annual Accounting and Auditing Symposium, sponsored by the Texas CPE Foundation, May 18-19, 1978.

"Public Reports on Internal Control," Institute of Internal Auditors, New York, December 14, 1978.

"What's Ahead for Auditors?" Nebraska Society of CPAs, Lincoln, Nebraska, October 2, 1978.

"Foreign Corrupt Practices Act," AAA Northeast Regional Meeting, New York, April 15, 1978.

DOUGLAS R. CARMICHAEL

"Current Developments in Auditing," Visiting Scholar, VPI, April 14, 1978.

"The Accounting Profession: What are the Facts?" Arthur Young Roundtable, University of Chicago, April 6-7, 1978.

"Challenges to the Accounting Profession," AAA MidAtlantic Regional Meeting, Rutgers, New Brunswick, New Jersey, March 31, 1978.

"What the Annual Report Can Tell You," Interview on Chicago TV, March 10, 1979.

"New Challenges for Auditors," Florida Society of CPAs, Miami, Florida, November 28, 1977.

"Current Developments in Auditing," Virginia Society of CPAs, VPI, October 17 and 18, 1977.

"The Ever Changing Role of the Auditor," California CPA's Conference, Los Angeles and San Francisco, September 15 and 16, 1977.

"Corporate Accountability and Illegal Acts," 27th Annual Graduate Accounting Conference Sponsored by the Florida Institute of CPAs, University of Florida, Gainesville, Florida, November 17-19, 1977.

"The Responsibilities of the Profession," Advanced Management Program for CPA Firm Partners; Co-sponsored by the Wharton School and the AICPA; the Wharton School, Philadelphia, Pennsylvania, June 23, 1976.

"Risk and Uncertainty in Financial Reporting and the Auditor's Role," Touche Ross/University of Kansas Symposium on Auditing Problems, Lawrence, Kansas, May 13-14, 1976.

"Interim Financial Statements and Reporting Problems," Third Annual Conference sponsored by the New York Law Journal on Changing SEC Financial Disclosure and Accounting Rules - 1976, New York Hilton Hotel, New York, New York, April 13-14, 1976.

"Management Must Tell Investors About Earnings in Ordinary and Simple Language," The Southwestern Legal Foundation Symposium, Hilton Inn, Dallas, Texas, April 12, 1976.

"We Lost It at the Bar (the relationship between audit objectives, litigation and the public interest)," Distinguished Speaker, Annual Dinner of Beta Alpha Psi, University of Houston, Houston, Texas, April 9, 1976.

"Fraud -- Its Detection and Prevention," Middlesex-Somerset Chapter of the New Jersey Society of CPAs, New Jersey, March 16, 1976.

"The AICPA's Guidelines for Preparation, Independent Review and Publication of Financial Forecasts," University of California Securities Regulation Institute, Del Coronado Hotel, San Diego, California, January 14-16, 1976.

DOUGLAS R. CARMICHAEL

"Materiality: An Evolving Concept Under the Securities Laws," (Co-Chairman with Alan B. Levenson), Practising Law Institute, New York City, December 8, 1975, and San Francisco, February 19, 1976.

"Current Auditing Developments," a presentation before the Fifth Annual Virginia Accounting and Auditing Conference, Blacksburg, Virginia, October 19-21, 1975.

"The Expanding Role of the Auditor: Current Activities of the AICPA's Auditing Standards Division," Presentation before visiting Japanese CPAs, New York University, New York, August 5, 1975.

"An Outline of the Responsibilities of Independent Auditors," Continuing Professional Education Program, Texas State Society of CPAs, Houston, Texas, May 29-30, 1975.

"What is the Independent Auditor's Responsibility for the Detection of Fraud?" Presentation at the Annual Meeting of the New Mexico Society of CPAs, Las Vegas, Nevada, May 6, 1975.

"Do's and Don'ts of Financial Forecasting: Should the Independent CPA Be Involved?" Annual Securities Regulation Institute, Hotel Del Coronado, San Diego, California, January 8-10, 1975.

"Fads and Foibles in Auditing Research," Audit Research Symposium, University of Illinois at Urbana-Champaign, October 24, 1974.

"Auditor's Opinion," an outline and illustrations for the Financial Writers' Roundtable, University Club, New York, October 8, 1974.

"Fair Presentation and GAAP," 1974 Annual Conference of the Canadian Institute of Chartered Accountants, Saskatoon, Saskatchewan, September 11-14, 1974.

"Financial Forecasts -- The Potential Role of Independent CPAs," 18th Annual New England Graduate Accounting Study Conference Living and Learning Center, University of Vermont, Burlington, Vermont, June 21, 1974.

Discussant of paper at seminar on "Broadening the Scope of Accounting in Terms of Users' Needs," sponsored by Florida A&M University and the Touche Ross Foundation, held at the Tallahassee Hilton, May 20, 1974.

"Auditing in the 80's," Auditing Research Conference sponsored by New York University and Peat, Marwick, Mitchell & Co., May 13-14, 1974.

"Financial Forecasts," Triangle Chapter of CPAs, North Carolina, and Accounting Faculties at Duke University and University of North Carolina, April 18, 1974.

"Current Developments in Auditing," Emery Visiting Professor at Manhattan College, March 21, 1974.

"Career Opportunities at the AICPA," University of Illinois, Champaign, Illinois, March 4, 1974.

DOUGLAS R. CARMICHAEL

"The AICPA: Activities and Career Opportunities," Presentation at Beta Alpha Psi Banquet, University of Illinois, December 9, 1973.

"Current Developments in Auditing," Florida International University, November 26-27, 1973.

"Audits of Efficiency, Economy, and Effectiveness," AICPA Annual Meeting, Atlanta, Georgia, October 15-16, 1973.

"Career Opportunities in Public Accounting," Beta Alpha Psi, University of Michigan Chapter, October 4, 1973.

"All Aspirin Alike," 47th Annual Fall Conference, Michigan Society of CPAs and University of Michigan, Ann Arbor, Michigan, October 3, 1973.

"Unaudited Financial Statements," 2nd Annual Professional Standards Study Conference, University of Illinois, Champaign, Illinois, September 7-8, 1973.

"Generally Accepted Auditing Standards," Associated Regional Accounting Firms Seminar, New Orleans, Louisiana, August 30-31, 1973.

"Accountant's Reports on Forecasts," Auditing and Accounting Procedures Committee Meeting, Associated Accounting Firms International, New York City, July 9, 1973.

"Auditor's Reports -- Research Recommendations," Chattanooga Chapter of the Tennessee Society of CPAs, Chattanooga, Tennessee, June 14, 1973.

"The Auditor's Responsibility for Interim Information," presented at the 1973 Accounting and Auditing Conference of the California CPAs Foundation for Education and Research, Los Angeles/San Francisco, May 17-18, 1973.

Discussant on a panel on "Common Body of Knowledge," Association, California State University, Fullerton, California, May 12-13, 1973.

"Current Developments in Auditing," presented to CPA Chapter and University of Oregon, Eugene, Oregon, May 2-3, 1973.

"The Role of the Independent Auditor in the New Financial Reporting Environment," speech delivered at Conference on Current Developments in Corporate Financial Reporting, The Bankers Magazine, Washington, D.C., April 27, 1973.

"The Role of the CPA in the new Financial Reporting Environment," presented at the 27th Annual Conference of Accountants, University of Tulsa, Oklahoma, April 25-26, 1973.

"AICPA Forecasts Research Project," presentation at 1973 Northeast Regional Conference of American Accounting Association, University of Massachusetts, Amherst, Massachusetts, April 21, 1973.

DOUGLAS R. CARMICHAEL

"Technical Research Program," 1973 Southwest Regional Conference of American Accounting Association, Dallas, Texas, March 23, 1973.

"Reporting on Forecasts in the U.K.," Invited Testimony in the SEC Public Hearings on Forecasts, November 28, 1972.

"Current Developments in Auditing," Seattle Chapter of Washington State Society of CPAs, November 15, 1972.

"Keeping Current with Auditing Pronouncements," Practice Improvement Seminar, New Jersey Society of CPAs, October 17, 1972.

"Current Trends in Auditing," New Orleans Chapter of Louisiana State Society of CPAs, September 26, 1972.

Accounting and Auditing Update Course in Salt Lake City, Utah, August 18-19, 1972.

"The Anatomy of a Research Program," Federal Government Accountants' Association Annual Meeting, Los Angeles, California, June 22, 1972.

"Standards of Financial Reporting," Mountain States Accounting Conference, New Mexico, June 17, 1972.

"Auditing EDP Systems," Computer Users Conference, Dallas, Texas, May 24, 1972.

"Future Directions in Auditing Research," presentation at University of Kansas Symposium on Auditing Problems, May 12, 1972.

"Current Developments in Auditing," presented to Cincinnati Chapter of Ohio Society of CPAs and University Students, April 28, 1972.

"Auditing Research," presented to Beta Alpha Psi, University of Cincinnati, April 28, 1972.

"A Comparison of Academic and Professional Views on Auditing," presentation at Accountancy Seminar, University of Illinois, Urbana, April 19, 1972.

"Teaching Auditing," presentation at the Northeast Regional Meeting of the American Accounting Association, Adelphi University, April 8, 1972.

"Everything You Ever Wanted to Know About Unaudited Statements," Rochester Chapter of the New York Society of CPAs, March 2, 1972.

"Financial Auditing v. Operational Auditing -- Is There a Difference?" Dallas Chapter of the Institute of Internal Auditors, January 26, 1972.

DOUGLAS R. CARMICHAEL

"The Importance of Being an Auditing Scholar," presentation as Distinguished Visiting Accountant, University of Texas, Arlington, Texas, January 25, 1972.

"Current Developments in Auditing," presentation at Georgia State University, November 23, 1971.

"Relations with the SEC -- Prospects for the 70s," delivered at the Florida Institute of CPAs annual state conference, Gainesville, Florida, November 12, 1971.

"Internal Control," presentation in one day program entitled "National Accounting and Auditing Conference," Chicago, June 11, 1971, San Francisco, October 6, 1971.

Presentation to CW Post College Accounting Club on auditing computer systems, Greenvale, New York, October 19, 1971.

Presentation in technical session on computer auditing at AICPA annual meeting, Detroit, Michigan, October 13, 1971.

"Current Developments in Auditing," American Accounting Association Annual Meeting, Lexington, Kentucky, August 23, 1971.

"New Directions in Internal Control," lead-off speaker for Central States CPAs Annual Meeting, Omaha, Nebraska, June 14, 1971.

Two presentations at the Computer Users Conference, Boston, Massachusetts, May 25, 1971.

Discussion on a panel on "Ethics of the Accounting Profession," Rocky Mountain Business Law Association, Ft. Collins, Colorado, May 8, 1971.

"An Integration of Behavioral Science into Auditing," Midwest Regional Meeting of the American Institute for Decision Sciences, Bowling Green, Ohio, April 2, 1971.

"Current Auditing Problems," Presented to the auditing class and guests at:

Denver University, May 7, 1971.

Ohio State University, Columbus, April 7, 1971.

University of Texas, Arlington, February 15, 1971.

University of Florida, Gainesville, January 15, 1971.

Arizona State University, Tempe, November 20, 1970.

"Behavioral Science and Internal Auditing," presented to the Phoenix Chapter of the Institute of Internal Auditors, Phoenix, Arizona, November 18, 1970.

Two lectures ("Current Developments in Auditing") in the videotape lecture series on auditing conducted at Florida A&M University, Tallahassee, Florida, November 17, 1970.

DOUGLAS R. CARMICHAEL

"Integration of Behavioral Sciences into the Auditing Course," Illinois Accounting Teachers' Conference, Charleston, Illinois, November 6, 1970.

"Liability for Fraud Detection," presentation in AICPA Professional Development Division Program, "Embezzlement," New York, New York, October 23, 1970.

"Unaudited Financial Statements," North Carolina Society of CPAs Symposium, Chapel-Hill, N.C., October 16, 1970.

"Opinions on Internal Control," AICPA Annual Meeting, New York, September 23, 1970.

"Accountants' Reports on Financial Forecasts," Minnesota Society of CPAs, Minneapolis, Minnesota, July 29, 1970.

"Current Auditing Problems," presentation to accounting students and guests at
University of Minnesota, July 27, 1970
Stanford University, May 22, 1970
University of Texas, March 12, 1970

"The Auditing Research Program," presented to the Accounting Workshop, Stanford University, May 25, 1970.

"Auditing Research," presented to a special meeting of the San Francisco Society of CPAs, May 20, 1970.

"Computers as an Audit Tool," Chairman of a panel discussion presented at the Northeast regional meeting of the AAA, Fordham University, New York, April 25, 1970.

"Cost and Revenue Standards -- Motivation and Control," National Accounting Association Integrated Management Accounting Program, Salado, Texas, May, 1969.

"New Directions in Auditing Education," presented before the American Accounting Association, Southwest Regional Group, meeting with the Southwestern Social Science Association, Houston, Texas, April, 1969.

"Auditor's Liability to Third Parties," presented to the Austin Chapter of the Texas Society of CPAs, Austin, Texas, January 1969.

PROFESSIONAL HONORS, PRIZES, FELLOWSHIPS:

The 2012 Distinguished Service Award "In Recognition of his Significant and Sustained Contributions to the Academic Auditing Profession," awarded by the Auditing Section of the American Accounting Association.

The Accounting Today, 2007 Top 100 Most Influential People in the Profession.

DOUGLAS R. CARMICHAEL

Treasury and Risk Management, 100 Most Influential People in Finance, June 2005.

Max Block Distinguished Article Award, awarded by the New York State Society of CPAs, for the article "Audit Standards in Transition: An Interview with PCAOB Chief Auditor Douglas R. Carmichael," May 2005.

Business Finance, "2004's Influencers: 60 You Need To Know," January 2004.

The Accounting Today, 2004 Top 100 Most Influential People in the Profession.

The Accounting Today, 2003 Top 100 Most Influential People in the Profession.

Max Block Distinguished Article Award, awarded by the New York State Society of CPAs, for the article, "Are International Auditing Standards Ready to Replace U.S. GAAS?" May, 2001.

AICPA, *Annual Literary Award in Honor of John Lawler*, for the article, "Hocus Pocus Accounting", April, 2000.

The Accounting Today, 1999 Top 100 Most Influential People in the Profession.

The Dr. Emanuel J. Saxe Outstanding CPA in Education, 1989-90, awarded by the New York State Society of Certified Public Accountants, May 8, 1989.

The Joint AICPA/AAA Collaboration Award for participation in a collaborative effort between academics and practitioners resulting in a significant contribution to the accounting profession, November 1998.

General Electric Teaching Fellow (1964-1965)
Harry J. Loman Foundation Research Grant (1963-1966)
AICPA Dissertation Grant (1966-1967)
Beta Gamma Sigma (1963)
Beta Alpha Psi (1964)
Sigma Iota Epsilon (1963), Faculty Advisor (1964-1965)

INSTITUTIONAL SERVICE:

Coordinator and moderator of the annual Baruch Auditing Conference, since 2007.

Coordinator of ACC 5400 and ACC 9821.

Participant in accounting department weekly seminars since 2003.

Member, Baruch College Committee on Presidential Excellence Awards for Distinguished Scholarship and Teaching, 1986-2000.

DOUGLAS R. CARMICHAEL

Member, Baruch College Provost Search Committee, 1991-92.

Member, Commission on Intergroup Relations, 1989-90.

Member, Accountancy Department Committee on Proposed Ph.D. Program in Accounting, 1987-1988.

Member, Accountancy Department Committee on New Curriculum, 1987-1988.

Advisor to MBA and Ph.D. thesis candidates.

PROFESSIONAL AFFILIATIONS:

American Institute of Certified Public Accountants (AICPA)

American Accounting Association (AAA)

Association of Certified Fraud Examiners

Pennsylvania Institute of CPAs

OFFICES IN PROFESSIONAL SOCIETIES:

Vice President, The Philadelphia Area Chapter of the Association of Certified Fraud Examiners, 1999-2000, 2000-2001

Chairman, Auditing Standards Committee, American Accounting Association, Auditing Section, 1987-1988, 1988-1989

OTHER PROFESSIONAL ACTIVITIES AND PUBLIC SERVICE:

Member, PCAOB Standing Advisory Group, 2010 – 2011

Member, Editorial Board, The CPA Journal, 1999 to present

Member, Financial Accounting Standards Committee, American Accounting Association, 2006-2008

Member, Professional Standards and Practices Committee, Association of Certified Fraud Examiners, 1999 – 2001

Member, Litigation Support Committee, New York State Society of CPAs, 1997-1999

Chairman, Board of Auditors, Solebury Township, 1994 to 2001

Member, Forensic and Litigation Services Committee, Pennsylvania Institute of CPAs, 1997-1998

DOUGLAS R. CARMICHAEL

Member, Board of Regents, Philadelphia Chapter of Certified Fraud Examiners Association, 1998

Member, Accounting and Auditing Procedures Committee, Pennsylvania Institute of CPAs (1997-1998)

Special Consultant to the Savings and Loan Associations Guide Special Committee, 1990-91

Member, Editorial Board, Auditing: A Journal of Practice & Theory (1993-94, 1992-93, 1991-92, 1990-91)

Member, Auditing Standards Board Task Force on SAS No. 54 Guidance (1991-92)

Member, Judicial Conference Task Force, AICPA (1991-92, 1990-91)

Member, Program Advisory Committee, American Accounting Association (1991 Annual Meeting)

Member, Task Force on the Evaluation of the Quality of FAE Programs, New York State Society of CPAs (1989-90)

Member, Auditing Standards Board Task Force on "Codification of Auditing Standards" (1987-88, 1988-89, 1989-90)

Member, Auditing Standards Board Task Force on "Errors, Irregularities, and Illegal Acts" (1985-86)

Member of the AAA Accounting Education Committee (1972-73)

Editorial board member for The Accounting Review (1970-1971)

Member of the AAA Consulting Committee for Research Project on Audit Frequency by Russel A. Barefield (1970-71)

Special Consultant to the AAA Committee on Auditing Concepts (1970-71)

Member of the Ad Hoc Committee on Article 5A Companies (1970) and Ad Hoc Committee on Piecemeal Opinions (1971). These committees reported to the Committee on Auditing Procedure, AICPA

Member of the Ad Hoc Committee to study the Information Retrieval needs of the AICPA (1970)

Reviewer of over one hundred manuscripts for The CPA Journal, The Accounting Review, The Journal of Accountancy, and Auditing: A Journal of Practice and Theory

DOUGLAS R. CARMICHAEL

Executive Committee and Chairman of the Audit Committee, Southwestern Social Science Association (1969)

Member of the Committee on Relations with Other Professions, Central Chapter of the Illinois Society of CPAs (1967)