

## **RESUME**

Frederick D. S. Choi  
Stern School of Business  
New York University

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New York, N.Y. 10012  
e-mail: fchoi@stern.nyu.edu

### **Education**

Ph.D. Accounting/Finance/Economics  
M.B.A. Finance/Economics  
B.B.A. Finance/Economics

University of Washington 1972  
University of Hawaii 1968  
University of Hawaii 1965

### **Academic Experience**

|                       |   |                      |
|-----------------------|---|----------------------|
| New York University   | Interim Dean Undergraduate College and<br>Interim Vice Dean, Stern School of Business | Fall 2010- Spring 11 |
| New York University   | Chairman, Department of Accounting, Taxation<br>And Business Law                      | Fall 2006-2010       |
| New York University   | Dean Emeritus and Distinguished Service<br>Professor of Business                      | Fall 2005-           |
| New York University   | Abraham L. Gitlow Professor of<br>Accounting and International Business               | Fall 2002-04         |
| New York University   | Dean, Undergraduate College and<br>Vice Dean, Stern School of Business                | Fall 1995-2004       |
| New York University   | Chairman, International Business Department   | Fall 1994-5          |
| New York University   | Research Professor of Accounting<br>and International Business                        | Fall 1988-95         |
| University of Bocconi | Distinguished Visiting Lecturer in<br>International Accounting                        | Spring 1988-         |
| I.N.S.E.A.D.          | Visiting Professor of Accounting  | Fall 1987            |
| New York University   | Chairman, Department of Accounting, Taxation<br>and Business Law                      | 1983-86              |
| New York University   | Director, Ross Institute of<br>of Accounting Research                                 | 1983-85              |

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|---|---|-------------|
| New York University   | Director, Japan-America Business and Cultural Studies Program | 1981-83     |
| New York University   | Professor of Accounting and International Business            | 1981-87     |
| University of Hawaii  | Chairman, Department of Accounting                            | 1980-1981   |
| National Center for Industrial Science and Technology Mgt. Development, PRC | Founding Professor  | Summer 1980 |
| New York University   | Visiting Professor  | Spring 1980 |
| University of Hawaii  | Professor of Accounting                                       | 1979        |
| University of Hawaii  | Associate Professor of Accounting                             | 1976-1979   |
| Cranfield School of Management  | Visiting Lecturer in International Business                   | Summer 1975 |
| Japan-America Institute of Management Science<br>1974,<br>1976-79           | Lecturer in International Business                            | Summers     |
| University of Washington  | Visiting Assistant Professor of Accounting                    | 1974-75     |
| University of Hawaii  | Assistant Professor of Accounting                             | 1972-76     |

**Professional Affiliations**

Academy of International Business  
American Accounting Association  
European Accounting Association  
Financial Executives Institute  
Financial Executives Research Foundation

## **Awards and Other Distinctions**

PricewaterhouseCoopers Foundation Curriculum Grant on Introducing International Financial Reporting Standards to the Accounting Curriculum, \$50,000.

Distinguished Service Professor of Business Chair, 2005-

Outstanding Alumnus Award from University of Hawaii CBA at Manoa, 2002.

Abraham L. Gitlow Professor of Accounting and International Business 2002-04

First academic to be elected a Trustee of the Financial Executives Research Foundation, 1997-2002.

New York Stock Exchange Research Grant for project, "Financial Reporting Requirements for Foreign Issuers," 1994. Project funding \$200,000.

Recipient, American Accounting Association's Outstanding International Accounting Educator Award, 1993.

Citibank Excellence in Teaching Award, 1993.

Elected a Fellow of the Academy of International Business, 1992.

1991 Most Outstanding Book Award, Professional and Scholarly Publishing Division, American Association of Publishers. Awarded for the best work on law and accounting for 1991, Handbook of International Accounting (John Wiley).

Financial Executives Research Foundation Grant for "International Financial Accounting and Reporting," with G. Mueller 1992. Project funding \$54,000.

KPMG Peat Marwick Foundation Research Opportunities in International Business Information Award for project. "Effects of Alternative Goodwill Treatments on Merger Premia: Further Empirical Evidence", with C. Lee, Spring 1991. Project funding \$39,500.

KPMG Peat Marwick Foundation Research Opportunities in International Business Information Award for project. "The Competitive Effects of Accounting Diversity on International Mergers and Acquisitions", with C. Lee, Spring 1990. Project funding \$20,700.

Honorary member of the Japanese Association for International Accounting Studies

Arthur Andersen/Salomon Brothers Research Grant for project: "The Capital Market Effects of International Accounting Diversity", Fall 1988. Project funding - \$152,000.

National Association of Accountants Research Grant for "The Potential Impact of Strategic Resource Allocation Policies Upon Competitive Strengths: A Cross- National Field Study", Fall 1987. Project funding - \$27,000

American Accounting Association/Deloitte, Haskins & Sells 1986 Wildman Gold Medal. (Awarded to the author(s) of the work judged to have made or to be likely to make the most significant contribution to the advancement of the public practice of accountancy, including audit, tax and management services). Award received for textbook entitled International Accounting with G. Mueller, published in 1984 by Prentice-Hall, Inc.

National Association of Accountants Certificate of Merit, 1980-81 Annual International Manuscript Competition.

Distinguished Visiting Faculty Member, 1981 American Accounting Association Doctoral Consortium, sponsored by Deloitte Haskins & Sells.

Touche Ross Foundation Aid to Accounting Education Award, 1981.

Article "Multinational Challenges for Managerial Accountants" one of fifteen selected as Most Notable Contributions to the International Accounting Literature for the years 1973-1976 by the International Accounting Section of the American Accounting Association.

Peat, Marwick, Mitchell & Co. 1980 Summer Research Award.  
National Secretary of the Academy of International Business, 1980 to 1982.

Selected by the U.S. Department of Commerce to serve as a member of the First American Visiting Team to establish the National Center for Industrial Science and Technology Management Development at Dalian, People's Republic of China, 1980.

HEW Distinguished Visiting Professor, University of Connecticut, 1980.

Elected to American Men and Women of Science, 1978.

Distinguished Visiting Lecturer, Oregon State University, 1978.

Beta Alpha Psi 1976-77 Outstanding Faculty Vice President Award.

Arthur Anderson & Co. Foundation Richard S. Claire Award, 1977.

National Association of Accountants (renamed Institute of Management Accountants)) Certificate of Merit, 1978-79 Annual International Manuscript Competition.

NAA Certificate of Merit, 1976-77 Annual International Manuscript Competition.

NAA Certificate of Recognition, 1974-75 Annual Manuscript Competition.

NAA Certificate of Recognition, 1973-74 Annual Manuscript Competition.

Runner-up for Professor of the Year - 1977 by the MBA Association of the College of Business Administration, University of Hawaii.

American Accounting Association Fellowship, 1970.

Lybrand Foundation Doctoral Dissertation Fellowship, 1971.

Beta Gamma Sigma.

Beta Alpha Psi.

Phi Kappa Phi.

### **Publications-Books**

International Accounting, 7<sup>th</sup> edition with G. Meek (Englewood Cliffs, N.J.: Prentice-Hall, Inc., forthcoming.)

International Accounting, 6<sup>th</sup> edition with G. Meek(Englewood Cliffs, N.J.: Prentice-Hall, Inc., 2008).

International Accounting, 5<sup>th</sup> ed. with G. Meek (Englewood Cliffs, N.J.: Prentice-Hall, Inc., 2005).

International Finance and Accounting Handbook, 3<sup>rd</sup> edition (New York: John Wiley & Sons, 2003).

International Accounting, 4<sup>th</sup> ed. with G. Meek and C. Frost (Englewood Cliffs, N.J.: Prentice-Hall, Inc., 2002).

International Accounting and Finance Handbook 2<sup>nd</sup> Edition-2001 Cumulative Supplement (New York: John Wiley & Sons, 2001).

International Accounting and Finance Handbook 2<sup>nd</sup> Edition-1999 Cumulative Supplement (New York: John Wiley & Sons, 1999).

International Accounting, 3<sup>rd</sup> ed. with C. Frost and G. Meek(Englewood Cliffs, N.J.: Prentice-Hall, Inc., 1999)

International Accounting and Finance Handbook, 2nd. ed. (John Wiley & Sons, 1997).

Barriers to Business in the Single European Equity Market with B. Steil, et. al, London: Royal Institute of International Affairs, 1996.

Handbook of International Accounting-1995 Cumulative Supplement (New York: John Wiley & Sons, 1994).

International Capital Markets in a World of Accounting Differences with R. Levich, Illinois: Irwin, 1994.

Globalization of Financial Accounting and Reporting with G. Mueller (New York: Financial Executives Research Foundation, 1994).

Handbook of International Accounting-1994 Cumulative Supplement (New York: John Wiley & Sons, 1994).

Handbook of International Accounting-1993 Supplement (New York: John Wiley & Sons, 1992).

International Accounting, 2nd Edition, with G. Mueller (Englewood Cliffs, N.J.: Prentice-Hall, Inc. 1992), pp. 610 with Solutions Manual, pp. 330.

Handbook of International Accounting (New York: John Wiley & Sons, 1991).

The Capital Market Effects of International Accounting Diversity with R. Levich, (Illinois: Dow Jones-Irwin, 1990).

Accounting and Financial Reporting in Japan: Current Issues and Future Prospects in a World Economy Ed. with K. Hiramatsu, (Berkshire: Van Nostrand Reinhold (UK)), 1987.

Essays on the American Economy, Business and Finance for Japanese Executives Ed. with R. Hawkins and T. Pugel (Tokyo: Toyo Keizai Shinposha, 1987).

Frontiers of International Accounting: Anthology, Ed. with G. Mueller, (UMI Research Press, 1985).

International Accounting, with G. Mueller, (Prentice-Hall, Inc., 1984), 525 pp. together with Instructor's Manual, 170 pp.

Assessing Foreign Subsidiary Performance: Systems and Practices of Leading Multinational Companies with J. Czechowicz, New York: (Business International, 1982).

Accounting and Control (Beijing: Business Management Publishing House, 1982), 178 pp.

Analyzing the Financial Ratios of the World's 1000 Leading Industrial Companies with J. Sapy-Mazella, et. al. (New York: Business International, 1981).

Multinational Accounting A Research Framework for the Eighties Ed. (Ann Arbor: UMI Research Press, 1981).

Essentials of Multinational Accounting: An Anthology, Ed. with G. Mueller (Ann Arbor: University Microfilms International, 1979), 450 pp.

An Introduction to Multinational Accounting with G. Mueller (Prentice-Hall, Inc., 1978), 365 pp.; Republic of China edition in English, Mei-Ya Publications, Inc., 1979 together with Instructor's Manual, 91 pp.

### **Publications-Monographs**

Valuing Global Securities: Is Accounting Diversity a Mountain or a Molehill? with R. Levich (New York: Arthur Andersen & Co., S.C. and Salomon Brothers Inc.), 1991.

Accounting As An International Language (Lund: Institute of Economic Research, Lund University, 1988).

Budgeting, Control and Cash Management: Text and Cases(New York: The Hay Group, Inc. and the New York Developmental Disabilities Planning Council, 1987), 82 pp.

Directory of International Corporate Financial Data Sources with T. Niemier, (New York: New York University Ross Institute of Accounting Research, 1986).

International Accounting Reference Manual-Korea (New York: Coopers & Lybrand, 1981), 44 pp.

International Accounting and Auditing Standards Committee Report (Sarasota, Florida: American Accounting Association, 1981).

Social Responsibility Disclosure: Number of Employees (New York: United Nations Economic and Social Council, 1980).

Asia Pacific Dimensions of International Business Ed. (Honolulu, Hawaii: University of Hawaii Office of Management Programs, 1979), 771 pp.

### **Publications-Articles**

"Financial Disclosure and Entry to the European Capital Market," Journal of Accounting Research (Autumn 1973).

"Financial Disclosure in Relation to a Firm's Capital Costs," Accounting and Business Research (Autumn 1973).

"Financial Disclosure in Relation to the International Capital Market," International Journal of Accounting (Fall 1973).

"Multinational Financing and Accounting Harmony," Management Accounting (March 1974).

"Breaking the Vicious Circle of Poverty", Management Accounting (June 1974).

"Continental Disclosure: Quo Vadis? " Journal UEC (The European Journal of Accounting in English, French and German) (October 1974).

"European Disclosure: The Competitive Disclosure Hypothesis," Journal of International Business Studies (Fall 1974).

"Price Level Adjustments and Foreign Currency Translation: Are They Compatible?" International Journal of Accounting (Fall 1975). Reprinted in International Accounting and Transnational Decisions, ed. S.J. Gray, London: Butterworth & Co., 1983.

"The Development of Nascent Capital Markets," Management Accounting (September 1975).

"Multinational Challenges for Managerial Accountants," Journal of Contemporary Business (Fall 1975). Reprinted in Notable Contributions to the Periodic International Accounting Literature-1975-78, Sarasota, Florida: American Accounting Association, 1979; and International Accounting and Transnational Decisions, ed. S.J. Gray, London: Butterworth & Co., 1983; and International Business Classics, ed. James C. Baker, John K. Ryans and Donald G. Howard, Massachusetts: Lexington Books, 1988.

"Global Finance and Accounting Uniformity in the EEC," Michigan Business Review (September 1976).

"Multinational Finance and Management Accounting," Management Accounting (October 1976).

"Foreign Inflation and Management Decisions," Management Accounting (June 1977).

"Teaching International Finance: An Accountant's Perspective," Journal of Financial and Quantitative Analysis (November 1977).

"Accountors, Accountants, and FASB Standard No. 8," with H. Lowe and R. Worthley, Journal of International Business Studies (Fall 1978).

"Political Risk: An Accounting Challenge," Management Accounting (June 1979).



"ASEAN Federation of Accountants: A New International Accounting Force," International Journal of Accounting (Fall 1979).

"Primary-Secondary Reporting: A Cross Cultural Analysis," International Journal of Accounting Fall 1980).

"A Cluster Approach to Accounting Harmonization," Management Accounting (August 1981).

"Foreign Access to U.S. Capital Markets," with S. Min, S. Nam and A. Stonehill, Journal of the Korean Listed Companies Association (Spring 1981).

"Foreign Access to U.S. Securities Markets: The Theory, Myth and Reality of Regulatory Barriers," with A. Stonehill, Investment Analyst, U.K., (July 1982).

"Diversity in Multinational Accounting," co-authored, Financial Executive (August 1982).

"When Analyzing Japanese Securities. . . Think Japanese," NYU Business (Fall 1982).

"Financial Accounting Standards: A Multinational Synthesis and Policy Framework," International Journal of Accounting, Fall 1982.

"International Accounting Standards: Issues Needing Attention," Journal of Accountancy, co-authored, March 1983.

"Analyzing Foreign Financial Statements: The Use and Misuse of International Ratio Analysis," with H. Hino, S. Min, S. Nam, A. Stonehill and J. Ujiie, Journal of International Business Studies (Summer 1983); reprinted in The Library of International Accounting, ed. C. W. Nobes, London: Edward Elgar Publishing Ltd., 1995.

"Assessing Foreign Subsidiary Performance: A Multinational Comparison," with J. Czechowicz, Management International Review, Vol. 23, 4.83.

"FAS No. 52 and the Funds Statement," with A. Sondhi, Corporate Accounting (April 1984).

"Multinational Accounting: A Tour of the Issues," NYU Business (Fall 1984).

"Accounting for Floating Currencies: An International Perspective," Journal of Accounting, Auditing and Finance (Summer 1985).

"Western European Accounting DataBases for Managers, Investors and Researchers: An Analytical Survey," with P. Foote, International Journal of Accounting (Fall 1985).

"Research Frontiers in International Accounting - Part I," Kigyo Kaikei (Corporate Accounting),

(March 1986).

"Research Frontiers in International Accounting - Part II," Kigyo Kaikei, (April 1986).

"Resolving the Inflation/Foreign Currency Translation Dilemma," Management International Review, Summer 1987.

"International DataBases: A New Resource for Empirical Research in Financial Management", Financial Management, Summer 1988.

"Economic Effects of Multinational Accounting Diversity," Journal of International Financial Management and Accounting, Autumn 1989.

"The Feasibility and Decision Utility of Restating Accounting Information Sets: Korea," with S. Hong, Advances in Financial Planning and Forecasting, 1990, pp. 123-42.

"Accounting Standards," Asset International, Vol. 23.2, September 1990, pp. 7-9.

"Accounting and Control for Multinational Entities: Perspective on the 1990's" Management International Review, Vol. 31, 1991.

"Behavioral Effects of International Accounting Diversity," with R. Levich, Accounting Horizons, June 1991. Reprinted in International Accounting-General Issues and Classification, ed. C.W. Nobes, UK: Edward Elgar Publishing Ltd., 1995.

"International Accounting Diversity: Does It Impact Market Participants?" with R. Levich, Financial Analysts Journal, July/August 1991.

"International Accounting: Current Trends and Future Prospects," Economia Aziendale, Vol. X, 2(1991), pp. 205-217.

"Merger Premia and National Differences in Accounting for Goodwill," with C.W. Lee, Journal of International Financial Management and Accounting, Autumn 1991. Reprinted in International Accounting: General Issues and Classifications, ed. C.W. Nobes, UK: Edward Elgar Publishing Ltd, 1995.

"Accounting Education for the 21st Century: Meeting the Challenges," Issues in Accounting Education, Fall 1993, pp. 423-430.

"Effects of Alternative Goodwill Treatments on Merger Premia: Further Empirical Evidence," with C. Lee, Journal of International Financial Management and Accounting, Autumn 1992, pp. 220-236. Reprinted in International Accounting: General Issues and Classifications, ed. C.W. Nobes, UK: Edward Elgar Publishing Ltd, 1995.

"International Accounting Trends," Accounting Research Monthly, June 1993, pp. 92-97.

"International Accounting Standards: A Capital Markets Perspective," Accounting and Business Review, January 1994, pp. 1-27.

"The Information Content of Productivity Measures: An International Comparison," Journal of International Financial Management and Accounting, Autumn 1996.

"Hyperinflation Reporting and Performance Assessment," Journal of Financial Statement Analysis, Summer 1997, pp. 30-38.

"Goodwill and Merger Premia: A Reply," Journal of International Financial Management and Accounting, Vol. 8 No. 2, 1997, pp. 142-43.

"Financial Reporting Requirements for Non-US Registrants: International Market Perspectives," Financial Markets, Institutions & Instruments, December 1997, pp. 23-44.

"Global Consequences of International Accounting Diversity," Accounting and Business, October 1998, pp. 18-20.

"The Battle Over International Financial Reporting," Journal of Corporate Accounting and Finance, September/October 2000, pp. 3-7.

"Marching Toward Convergence," Accounting Education News, Sarasota: American Accounting Association, Fall 2008.

"The World Will Not End if the United States Converts to IRFS," Going Concern, June 2010.

### **Chapters in Books**

"Foreign Investments in Real Estate," Foreign Investments in Hawaii (Honolulu: Hawaii International Services Agency, State of Hawaii and the U.S. Department of Commerce, 1979).

"Trends in Translation Accounting," and "Survey of Translation Methods/Practices Outside the United States," New Directions in Managing Currency Risk: Changing Corporate Strategies and System Under FAS No. 52. (New York: Business International, 1982).

"Accounting for Multinational Operations," Handbook for International Business New York: John Wiley & Sons, 1982).

"Accounting and Reporting Issues of US Multinational Enterprises," Essays on the American Economy, Business and Finance for Japanese Executives (Tokyo: Toyo Keizai: Shinposha), 1987.

"Multinational Reporting Systems," Handbook of Exporting and the International Corporation ed. by K. Macharzina and M. Welge, (Stuttgart: C. E. Poeschel Publishers), 1987.

"The Effect of Alternative Accounting Choices on International Investment Performance," in Handbook for International Investors ed. by C. Beidleman, (Chicago: Probus Publishing Co.), 1987.

"International Financial Accounting," Handbook of International Management ed. By T. Murray and I. Walter, (New York: John Wiley, 1988).

"Accounting and Taxation for Interest Rate Swaps," Interest Rate Swaps ed. by C. Biedleman, (Chicago: Probus Publishing Co., 1990.)

"Regulation of Securities Trading: The Challenge of Globalization," in Insider Trading and International Management (Tokyo: Japan - America Institute of Management Science, 1991).

"Insider Trading Practices and Regulation in the European Community: Implications for Capital Market Integration," (Tokyo: Japan - America Institute of Management Science, 1991).

"Accounting for Global Finance," Recent Developments in Finance ed. by T. Saunders (Homewood, Illinois: Dow Jones-Irwin, 1993).

"Accounting Taxation and Disclosure for Currency Swaps," Cross Currency Swaps ed. by C. Biedelman (Chicago: Probus Publishing Co., 1992).

"Analyzing International Financial Statements," in Global Investing, ed. S. Levine (New York: Harper-Row Collins, 1992).

"Corporate Disclosure Policy in an Asymmetric World," Restructuring Japan's Financial Markets, ed. Ingo Walter and Takato Hiraki(Homewood, Illinois: Business One Irwin, 1993).

"Accounting Diversity," Will ISD Deliver? Barriers to Business in the Single European Equity Market, ed. Steil, et. al. (London: Royal Institute of International Affairs, 1996).

"Accounting and Financial Reporting in the USA," International Encyclopedia of Business and Management, ed. Malcolm Warner (London: Routledge, 1997.)

"International Accounting Diversity and Capital Market Decisions," in F.D.S.Choi, International Accounting and Finance Handbook, 2nd. Ed. (New York: John Wiley & Sons, 1997).

"Financial Reporting in Hyperinflationary Environments: A Transaction Analysis Framework for Management," in F.D.S. Choi, International Accounting and Finance Handbook (New York: John Wiley & Sons, Inc., 1997).

"Financial Disclosure and the Development of Capital Markets," in Financial Disclosure and the

Development of Financial Markets in Latin America: Impact of the Adoption of Globally Accepted Accounting Standards and Auditing Practices(Washington, D.C.: Inter-American Development Bank, June 1998).

“Accounting for Goodwill,” in Encyclopedia of Management, ed. G.L. Cooper and C. Argyris, Oxford: Blackwell Publishers Ltd., 1998, pp. 252-255.

“The Management of International Reporting Standards,” in Internationales Management, ed. J. Engelhard and W.A. Oechsler, Wiesbaden: Gabler, 1999, pp. 368-383.

“Accounting in North America,” The International Encyclopedia of Business and Management, 2<sup>nd</sup> ed. M. Warner, London: Thomson Learning, 2001, pp. 89-100.

### **Publications-Reviews and Other**

Review of Stephen A. Zeff's "Forging Accounting Principles in Five Countries: A History and An Analysis of Trends," The Accounting Review (July 1973).

"SEC Inflation Accounting: Quo Vadis?" Proceedings of the Academy of International Business, 1976.

"International Accounting," in Accounting Trends XII: Innovative Accounting and Information Systems Course Outlines From Thirty Universities, Ed. Thomas J. Burns (New York: McGraw-Hill Book Company, 1978).

"Pacific-Asian Dimensions of Accounting Harmonization," Proceedings, Asian- Pacific Dimensions of International Business AIB Conference, Honolulu, Hawaii (1979).

Review of the Institute of Chartered Accountants in England and Wales, "Financial Reporting in the EEC: The Netherlands," The Accounting Review (April 1980).

Report of the Subcommittee on Financial Accounting Standards, "Financial Reporting and Changing Prices: Foreign Currency Translation and Amendment of FASB Statement No. 33," with H. Wyman and J. Dillard (Florida: American Accounting Association, 1982).

Review of Christopher Nobes' "International Classification of Financial Reporting," Accounting and Business Research, (Spring 1985).

"SFAS No. 52 and the Funds Statement," A Case Prepared for the 1983-84 Beta Alpha Psi Graduate Student National Case Competition, reprinted together with case solution in Cases in International Accounting ed. by J. Schweikart (Sarasota: American Accounting Association, 1987).

"Financial Disclosure Policy in a Global Capital Market", with J. Ronen in Proceedings of the Sixth International Conference on Accounting Education (New York: Greenwood Press, 1988).

"The Role of the Intergovernmental Group of Experts on International Standards of Accounting and Reporting (ISAR) in International Standard Setting," White paper prepared for the United Nations Center on Transnational Corporations, New York, N.Y., February 20, 1990.

"Effects of Alternative Goodwill Treatments on Merger Premia: Further Empirical Evidence," with Changwoo Lee in Proceedings of the 15th Annual Congress of the European Accounting Association (Madrid: Asociacion Espanola De Contabilidad Y Administracion de Empresas, 1992).

"Continental A.G.," international statement analysis cases in G. Dufey and I.H. Giddy, Cases in International Finance, Revised Edition (Reading, Mass.: Addison-Wesley Publishers, 1993).

"Modello S.A.," international statement analysis case in International Accounting: A Case Approach Ed James Schweikart, Sidney Gray and Clare Roberts (New York: McGraw-Hill, 1994).

"Information Content of Alternative Performance Measures: An International Comparison," with Jee Hong Kim Proceedings of the First International Conference on Contemporary Accounting Issues, National Chengchi University, January 1994.

"The Internationalization of the Stern School of Business," with Holger Engberg, University, Special Issue, 1994, pp. 92-94.

"Chairman's Message," Forum, Summer 1993, Fall 1993, Spring 1994.

"Forward," Research in International Accounting: Priorities for the 1990's, ed. Cheryl Fulkerson (Sarasota: American Accounting Association, 1994.)

"Fred Choi's Baker's Dozen," The Equal Professor: A Faculty Anthology (New York: NYU Equal Commission, 1996).

Editorial: "One Set of Rules, Please," with G. Daly, New York Times, March 8, 1998.

### **Invited Papers and Speeches on International Topics**

| <b><u>Sponsor/Program</u></b>   | <b><u>Place</u></b> | <b><u>Year</u></b> |
|---------------------------------|---------------------|--------------------|
| Greenhill PLC                   | New York            | 2010               |
| Standard and Poors              | New York            | 2010               |
| Prentice-Hall                   | New York            | 2010               |
| American Accounting Association | New York            | 2009               |
| Temple University               | Philadelphia        | 2009               |
| Greenhill PLC                   | New York            | 2009               |
| Hartford Financial Products     | New York            | 2008               |
| Wall Street Training            | New York            | 2008               |
| JPMorganChase                   | New York            | 2008               |
| Merrill Lynch                   | New York            | 2008               |

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| Kookmin Bank   | New York         | 2008 |      |
| Greenhill PLC  | New York         | 2008 |      |
| Hartford Financial Products  | New York         | 2007 |      |
| Kookmin Bank   | New York         | 2007 |      |
| Hyundai Capital  | New York         | 2007 |      |
| JP Morgan  | New York         | 2007 |      |
| CLSA   | Seoul            | 2007 |      |
| CLSA   | Tokyo            | 2007 |      |
| American Accounting Association  | Chicago          | 2007 |      |
| Merrill Lynch  | New York         | 2007 |      |
| Yonsei University  | Seoul            | 2007 |      |
| Keizai Koho Center(Keidanren)  | Tokyo            | 2007 |      |
| Ross Institute of Accounting Research  | New York         |      | 2007 |
| American Accounting Association  | Charleston       | 2007 |      |
| JPMorganChase  | New York         | 2006 |      |
| American Accounting Association  | Washington, D.C. | 2006 |      |
| Merrill Lynch  | New York         | 2006 |      |
| Bocconi University   | Milan            | 2006 |      |
| Centro Universitario Fundacao San Andreas  | Sao Paulo        | 2005 |      |
| Standard and Poors   | New York         | 2005 |      |
| JPMorganChase  | New York         | 2005 |      |
| American Accounting Association  | San Antonio      | 2005 |      |
| Standard and Poors   | New York         | 2004 |      |
| JPMorganChase  | New York         | 2004 |      |
| Ross Institute of Accounting Research  | New York         |      | 2004 |
| Bocconi University   | Milan            | 2004 |      |
| American Accounting Association  | Florida          | 2004 |      |
| Standard and Poors   | New York         | 2003 |      |
| American Accounting Association  | Honolulu         | 2003 |      |
| United Nations Group of Experts on<br>International Standards of Accounting<br>and Reporting | Geneva           |      | 2003 |
| Bocconi University   | Milan            | 2003 |      |
| American Accounting Association  | San Antonio      | 2002 |      |
| International Association for<br>Accounting Education and Research                           | Hong Kong        | 2002 |      |
| China National Offshore Oil Corp.  | Beijing          | 2002 |      |
| The Metropolitan Club  | New York         | 2002 |      |
| Bocconi University   | Milan            | 2002 |      |
| Standard and Poors   | New York         | 2002 |      |
| American Accounting Association  | San Antonio      | 2002 |      |
| Risk & Treasury Management Magazine<br>and Financial Executives International                | New York         | 2002 |      |
| JP Morgan Fleming  | New York         | 2002 |      |

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|---|------------------|------|
| Standard and Poors  | New York         | 2001 |
| Bocconi University  | Milan            | 2001 |
| City University of Hong Kong  | Hong Kong        | 2001 |
| NYU Faculty Resource Network  | New York         | 2001 |
| Standard and Poors  | New York         | 2000 |
| Bocconi University  | Milan            | 2000 |
| Association of Certified Chartered Accountants                                  | London           | 1999 |
| American Accounting Association   | San Diego        | 1999 |
| Association of Certified Chartered Accountants                                  | Singapore        | 1999 |
| Standard & Poors  | New York         | 1999 |
| Bocconi University  | Milan            | 1999 |
| Conference Board/International Accounting<br>Standards Committee                | New York         | 1999 |
| American Accounting Association   | New Orleans      | 1998 |
| Association of Certified Chartered Accountants                                  | Barbados         | 1998 |
| Venezuelan Institute of Financial Executives                                    | Caracas          | 1998 |
| Hong Kong Society of Accountants  | Hong Kong        | 1998 |
| Korean Economic Institute/U.S. State Dept.                                      | New York         | 1998 |
| Bocconi University  | Milan            | 1998 |
| Beta Gamma Sigma  | New York         | 1998 |
| JP Morgan   | New York         | 1998 |
| Coopers & Lybrand   | New York         | 1998 |
| Inter-American Development Bank   | Washington, D.C. | 1997 |
| JP Morgan   | New York         | 1997 |
| American Accounting Association   | Chicago          | 1997 |
| Coopers & Lybrand   | New York         | 1997 |
| Bocconi University  | Milan            | 1997 |
| Credit Suisse   | New York         | 1996 |
| Standard & Poor's Investor Services   | New York         | 1996 |
| American Accounting Association   | Chicago          | 1996 |
| J.P. Morgan   | New York         | 1996 |
| Royal Institute of International Affairs/<br>European Capital Markets Institute | London           | 1996 |
| J.P. Morgan   | New York         | 1995 |
| Swiss Bank Corporation  | New York         | 1995 |
| Financial Executives Research Foundation  | New York         | 1995 |
| Bocconi University  | Milan            | 1995 |
| KPMG/American Accounting Association  | New Jersey       | 1995 |
| J.P. Morgan   | New York         | 1994 |
| American Accounting Association   | New York         | 1994 |
| University of Maryland  | Maryland         | 1994 |
| Standard & Poor's Ratings Group   | New York         | 1994 |
| National Chengchi University  | Taiwan           | 1994 |
| British Petroleum   | London           | 1993 |



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|--|------------------|------|------|
| Morgan Guaranty  | New York         | 1993 |      |
| Stern Frontiers of Finance Series  | New York         | 1993 |      |
| Chung-Ang University   | Seoul            |      | 1993 |
| Fifth Asian-Pacific Accounting Conference                                    | Mexico City      | 1993 |      |
| Federation of Korean Industries  | New York         | 1993 |      |
| American Accounting Association  | San Francisco    | 1993 |      |
| University of Bocconi  | Milan            | 1993 |      |
| Nanyang Technological University   | Singapore        | 1993 |      |
| Groupo Catho   | Sao Paulo        | 1993 |      |
| J.P. Morgan  | New York         | 1993 |      |
| AAA/FASB Financial Reporting Conference                                      | Boston           | 1992 |      |
| Nihon Keizai Shimbun/International<br>University of Japan/NYU Salomon Center | Tokyo            | 1992 |      |
| University of Bocconi  | Milan            | 1992 |      |
| KPMG International Accounting<br>Research Conference                         | Santa Clara      | 1992 |      |
| AT&T   | New Jersey       | 1992 |      |
| American Accounting Association  | Washington, D.C. | 1992 |      |
| Price Waterhouse Audit Symposium   | Washington, D.C. | 1992 |      |
| Seventh International Accounting<br>Research Conference                      | Santa Clara      | 1992 |      |
| J.P. Morgan  | New York         | 1992 |      |
| Shearson Lehman Hutton   | New York         | 1992 |      |
| AAA-Mid-Atlantic Regional  | Pittsburgh       | 1992 |      |
| Peter Cundill & Associates   | Toronto          | 1991 |      |
| Groupo Catho   | Sao Paulo        | 1991 |      |
| British Petroleum  | London           | 1991 |      |
| Asian-Pacific Conference on<br>International Accounting<br>Issues            | Honolulu         | 1991 |      |
| TDK/Center for Japan-U.S.<br>Business & Economic Studies                     | New York         | 1991 |      |
| Daiwa Securities   | New York         | 1991 |      |
| American Accounting Association  | Nashville        | 1991 |      |
| J.P. Morgan  | New York         | 1991 |      |
| Shearson Lehman Hutton   | New York         | 1991 |      |
| Boston Accounting Research<br>Colloquium                                     | Boston           | 1991 |      |
| DePaul University  | Chicago          | 1991 |      |
| British Petroleum  | London           | 1991 |      |
| SDA Bocconi  | Milan            | 1991 |      |
| Institut Bank-Bank Malaysia  | Kuala Lumpur     | 1991 |      |
| Lund University 1990 Crafoord Lecture  | Sweden           | 1990 |      |
| J.P. Morgan  | New York         | 1990 |      |

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|--|-----------------|------|
| Danish Summer Research Institute                           | Denmark         | 1990 |
| Shearson Lehman Hutton                                     | New York        | 1990 |
| American Accounting Association                            | New York        | 1990 |
| Canisius College   | Buffalo         | 1990 |
| American Accounting Association                            | Toronto         | 1990 |
| Stockholm School of Economics                              | Sweden          | 1990 |
| Arthur Andersen/Salomon Brothers                           | London          | 1990 |
| NYU Salomon Centre   | New York        | 1990 |
| UN Center on Transnational Corporations                    | New York        | 1990 |
| Arthur Andersen/Salomon Brothers                           | Tokyo           | 1990 |
| Financial Executive Research Foundation                    | Washington D.C. | 1990 |
| J.P. Morgan  | New York        | 1989 |
| USC SEC and Financial Reporting Institute                  | Washington, DC  | 1989 |
| European Accounting Association                            | Stuttgart       | 1989 |
| Arthur Andersen & Co.                                      | Chicago         | 1989 |
| Nippon Life  | New York        | 1989 |
| American Accounting Association                            | Honolulu        | 1989 |
| Japan America Institute of Management Science              | Honolulu        | 1989 |
| American Accounting Association                            | Florida         | 1988 |
| Morgan Guaranty Trust                                      | New York        | 1988 |
| Shearson Lehman Hutton                                     | New York        | 1988 |
| University of Bocconi                                      | Milan           | 1988 |
| American Assembly of Collegiate Schools of Business        | Vermont         | 1988 |
| Pace University  | New York        | 1988 |
| Singapore Institute of Management                          | Singapore       | 1988 |
| Sixth International Conference on Accounting Education     | Kyoto           | 1987 |
| INSEAD   | France          | 1987 |
| USC Accounting Research Forum                              | Los Angeles     | 1987 |
| American Accounting Association                            | Cincinnati      | 1987 |
| Price Waterhouse Auditing Symposium                        | Cincinnati      | 1987 |
| Credit Suisse  | New York        | 1987 |
| Morgan Bank  | New York        | 1987 |
| Federation of Korean Industries                            | New York        | 1987 |
| Deutsche Bank  | New York        | 1987 |
| Price Waterhouse International Accounting Research Seminar | Connecticut     | 1987 |
| American Accounting Association                            | Connecticut     | 1987 |
| European Accounting Association                            | London          | 1987 |
| Academy of International Business                          | London          | 1986 |

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|---|------------------|------|
| American Accounting Association                               | New York         | 1986 |
| Swiss Bank Corporation  | New York         | 1986 |
| Rutgers University  | New Jersey       | 1986 |
| Center for Global Studies                                     | New Jersey       | 1986 |
| European Accounting Association                               | Stockholm        | 1986 |
| Kwansei Gakuin University                                     | Osaka            | 1985 |
| General Electric Corporation                                  | New York         | 1985 |
| University of Quebec at Montreal                              | Montreal         | 1985 |
| National Productivity Board                                   | Singapore        | 1985 |
| Japan Association of International Accounting Studies         | Osaka            | 1985 |
| Academy of International Business Accounting Research Forum   | New York         | 1985 |
| Salomon Brothers, Ltd.  | Boston           | 1985 |
| Case Consultores  | New York         | 1985 |
|   | Sao Paulo        | 1985 |
| American Accounting Association                               | Reno             | 1985 |
| General Electric Corporation                                  | New York         | 1985 |
| European Accounting Association                               | Brussels         | 1985 |
| Academy of International Business                             | Boston           | 1985 |
| Center for International Education And Research in Accounting | Illinois         | 1985 |
| National Productivity Board                                   | Singapore        | 1984 |
| Case Consultores  | Brazil           | 1984 |
| Beta Alpha Psi  | New York         | 1984 |
| American Accounting Association                               | Toronto          | 1984 |
| General Electric Corporation                                  | Boston           | 1984 |
| General Electric Corporation                                  | New York         | 1984 |
| American Accounting Association                               | Las Vegas        | 1984 |
| United Nations Center on Transnational Corporations           | Beijing          | 1984 |
| European Accounting Association                               | Switzerland      | 1984 |
| General Electric Corporation                                  | New York         | 1983 |
| The Continental Group   | New York         | 1983 |
| General Electric Corporation                                  | Boston           | 1983 |
| American Accounting Association                               | New Orleans      | 1983 |
| Goldman Sachs   | New York         | 1983 |
| General Electric Corporation                                  | Boston           | 1983 |
| General Electric Corporation                                  | New York         | 1983 |
| Singapore National Productivity Board                         | Singapore        | 1983 |
| European Accounting Association                               | Scotland         | 1983 |
| General Electric Corporation                                  | New York         | 1982 |
| European Accounting Association                               | Denmark          | 1982 |
| Academy of International Business                             | Washington, D.C. | 1982 |

|   |                                     |      |      |
|---|-------------------------------------|------|------|
| National Association of Accountants   | Honolulu                            | 1982 |      |
| General Electric Corporation  | Boston                              | 1982 |      |
| International Management Institute  | Switzerland                         | 1982 |      |
| American Accounting Association   | San Diego                           | 1982 |      |
| General Electric Corporation  | New York                            | 1981 |      |
| Centre d'Etudes Industrielles (CEI)   | Switzerland                         | 1981 |      |
| American Accounting Association   | Chicago                             |      | 1981 |
| General Electric Corporation  | New York                            | 1981 |      |
| Beta Alpha Psi  | Honolulu                            | 1981 |      |
| Hotel Accountants Association   | Honolulu                            | 1981 |      |
| European Accounting Association   | Spain                               | 1981 |      |
| Business International Corporation  | New York, Chicago,<br>San Francisco | 1981 |      |
| National Association of Accountants   | Honolulu                            | 1981 |      |
| Institute of Internal Auditors  | Honolulu                            | 1981 |      |
| Academy of International Business   | New Orleans                         | 1980 |      |
| American Accounting Association   | Boston                              | 1980 |      |
| HEW Distinguished Visiting Lecturer,<br>University of Connecticut                                   | Connecticut                         | 1980 |      |
| Center for International Education<br>and Research in Accounting                                    | Illinois                            | 1980 |      |
| American Assembly of Collegiate<br>Schools of Business  | Pennsylvania                        | 1980 |      |
| US Department of Commerce and State<br>Economic Planning Commission (PRC)                           | People's Republic<br>of China       | 1980 |      |
| American Accounting Association<br>Northeast Region   | New York                            | 1980 |      |
| American Accounting Association   | Massachusetts                       | 1980 |      |
| American Accounting Association   | Hawaii                              | 1979 |      |
| Pacific-Asian Management Program for<br>Senior Executives   | Hawaii                              | 1979 |      |
| Oregon State University   | Oregon                              | 1979 |      |
| Distinguished Visiting Lecturer<br>Center for International Education<br>and Research in Accounting | Illinois                            | 1979 |      |
| Japan-America Institute of Management<br>Science  | Hawaii                              | 1978 |      |
| Pacific Management Program for Senior<br>Executives   | Hawaii                              | 1978 |      |
| GT&E Advanced Management Seminar  | Hawaii                              | 1978 |      |
| Summer Institute of Pacific-Asian<br>Management   | Hawaii                              | 1978 |      |
| Northwest Universities Business   | Washington                          | 1978 |      |

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|---|------------|------|
| Administration Conference                                     |            |      |
| Japan-American Institute of Management Science                | Japan      | 1978 |
| Seoul National University                                     | Korea      | 1978 |
| American Assembly of Collegiate Schools of Business           | California | 1977 |
| American Accounting Association                               | California | 1977 |
| American Accounting Association                               | Georgia    | 1976 |
| CBA International Finance Workshop                            | Hawaii     | 1976 |
| Midwest Business Administration Association                   | Missouri   | 1976 |
| Center for International Education and Research in Accounting | Illinois   | 1975 |
| Cranfield Institute of Technology                             | England    | 1975 |
| University of Washington                                      | Seattle    | 1975 |
| Center for International Education and Research in Accounting | Illinois   | 1973 |

**Experience: Consulting/Executive Programs**

|  |  |            |
|--|--|------------|
| Wall Street Training                                       |  | 2008-      |
| Greenhill PLC  |  | 2008-      |
| Akin Gump Strauss Hauer & Feld LLP                         |  | 2008       |
| Kookmin Bank   |  | 2007-2009  |
| Hyundai Capital  |  | 2007-2008  |
| Hartford Financial Products                                |  | 2007-2009  |
| CLSA   |  | 2007       |
| Merrill Lynch  |  | 2006-2008  |
| JPMorganChase  |  | 2004-      |
| China National Offshore Oil Corporation                    |  | 2002       |
| Goldman Sachs  |  | 2000-2001  |
| Standard and Poors   |  | 1999-2007  |
| Conference Board   |  | 1999       |
| Association of Certified Chartered Accountants             |  | 1998       |
| Venezuelan Institute of Financial Executives               |  | 1998       |
| Inter-American Development Bank                            |  | 1997       |
| New York Stock Exchange                                    |  | 1996-97    |
| Board of Trustees-Financial Executives Research Foundation |  | 1996-2002  |
| PriceWaterhouseCoopers                                     |  | 1999-2000  |
| Director, Global Public Affairs Institute                  |  | 1996-2000  |
| Royal Institute of International Affairs                   |  | 1995-6     |
| Standard & Poor's Ratings Group                            |  | 1994, 1997 |
| American Telephone & Telegraph                             |  | 1991       |

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|--|------------|
| British Petroleum  | 1990-91    |
| Groupo Catho   | 1986-1992  |
| Salim Group  | 1989       |
| Arthur Andersen Consulting   | 1989-91    |
| American Institute of Certified Public Accountants   | 1988- 1997 |
| Shearson Lehman Hutton   | 1988- 90   |
| Standard and Poor's Compustat Investor Services  | 1988-90    |
| Credit Suisse  | 1987-1997  |
| J.P. Morgan  | 1987-1997  |
| Deutsche Bank  | 1987       |
| Swiss Bank Corporation   | 1986-88    |
| The Hay Group  | 1985-86    |
| Salomon Brothers, Ltd.   | 1985-91    |
| Goldman Sachs  | 1983       |
| Director, Korea First Bank (New York)  | 1983-1997  |
| General Electric Corporation   | 1981-1983  |
| Business International Corporation   | 1981-1983  |
| Consultant - United Nations  | 1980-85    |
| Coopers & Lybrand, CPA's (New York)  | 1979       |
| Samil Accounting Corporation (Korea)   | 1979       |
| U. S. Department of Commerce   | 1978, 1980 |
| Director - The RAM Corporation   | 1973-1976  |
| Principal - ACL International  | 1978-      |
| Allied Builders Systems, Inc.  | 1973-1976  |
| Hawaiian Host International  | 1975-1981  |
| Thesis Advisor and Reader - Pacific Coast Banking School   | 1968-1972  |
| Property Management (Hawaii)   | 1962-1968  |
| Assistant Bank Examiner - Federal Deposit Insurance Corporation (12th. Federal Reserve District) | 1967       |
| Management Trainee - Bank of Hawaii  | 1965, 66   |

### **Editorial Positions**

|  |           |
|--|-----------|
| Mg.Editor, <u>Journal of International Financial Management and Accounting</u>   | 1988-     |
| Editorial Board, <u>Management International Review</u>  | 1982-2005 |
| Editorial Board, <u>Korea Observer</u>   | 1997-     |
| Editorial Board, <u>Seoul Journal of Business</u>  | 1998-     |
| Editorial Board, <u>The Accounting Review</u>  | 1977-1978 |
| Editorial Board, <u>Journal of International Business Studies</u>  | 1975-1983 |
| Editorial Board, <u>University of South Carolina Essays in International Business</u>  | 1977      |
| Editorial Board, Pitman Publishing Co., (U.K.)   | 1977      |
| Ad-Hoc Reviewer, <u>Accounting Review, Financial Management, Journal of Accounting Auditing and Finance, Journal of Accounting Research, Journal of Finance.</u> |           |

| <b><u>Other Service Activities</u></b>  | <b><u>Year</u></b> |
|---|--------------------|
| MBA Core Curriculum Coordination Committee  | 2009-10            |
| Undergraduate Curriculum Review Committee   | 2009-10            |
| Speaker/Discussant, Regulation FD, AAA Annual Meeting   | 2009               |
| Speaker, Temple University Conference on International Reporting  | 2009               |
| Speaker, IAG Reunion  | 2009               |
| Host, 5-year Undergraduate Reunion  | 2009               |
| Host, 5-year Undergraduate Reunion  | 2008               |
| Stern Faculty Mentor, 7 <sup>th</sup> Annual Investment Research Challenge, New York Society of Security Analysts                         | 2008               |
| Speaker, IAG Corporate Mingle   | 2008               |
| Conference Organizer-NYU Ross Institute Roundtable on IFRS  | 2008               |
| NYU/Stern Ross Institute Roundtable on IFRS Convergence   | 2007               |
| Stern Faculty Campaign Steering Committee   | 2006-8             |
| Conference Organizer-NYU Global Business/Ross Institute Conference on International Accounting Convergence and Capital Market Integration | 2006               |
| Chairman, Department of Accounting  | 2006-              |
| Speaker Stern UG Inter-Club Council Recruiting Meeting  | 2006               |
| Speaker-5 <sup>th</sup> Annual NYU Asian Professionals in America Conference  | 2006               |
| AAA International Section Outstanding Accounting Educator Award Comm.   | 2005-              |
| Scientific Advisory Board, Swiss Federal Institute of Technology  | 2005-              |
| External Reviewer, Hong Kong Research Grants Council  | 2005               |
| Provost's Undergraduate Academic Advisory Group   | 2004-              |
| Chairperson: Ross Institute Roundtable-"International Accounting Standards: Where is the USA?"  | 2004               |
| Middle States Accreditation Student Affairs Committee   | 2002-2004          |
| Middle States Accreditation Academic Affairs Committee  | 2002-2004          |
| Middle States Accreditation Steering Committee  | 2002-2004          |
| Roundtable Coordinator-Ross Institute of Accounting Research  | 2004               |
| NYU Faculty Housing Committee   | 2003               |
| NYU Transition Team   | 2001-2003          |
| Session Chair- New Rules of Financial Disclosure Seminar, Treasury and Risk Management and Financial Executives Research Foundation       | 2002               |
| NYU Honorary Doctorate Nominating Committee   | 2002               |
| NYU Senior Leadership Team  | 2002-              |
| 2004  |                    |
| Faculty Coordinator, NYU Ross Institute of Accounting Research  | 2003               |
| Faculty Coordinator, NYU Faculty Resources Network  | 2001               |
| Scientific Committee, International Association of Accounting and Education Research  | 2000-              |
| Chairman, Conference Board International Reporting Conference   | 1999               |
| Chairman, Academic Advisory Group, Financial Executives Research  |                    |

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| Foundation  | 1998-2003 |
| NYU Distinguished Teaching Medal Committee  | 1997-2002 |
| Trustee-Financial Executives Research Foundation  | 1997-2003 |
| Director-Global Public Affairs Institute  | 1996-00   |
| Commission on an Internationalized Community  | 1996-98   |
| Stern Teaching Effectiveness Committee  | 1996-97   |
| Vice Dean Stern/Dean of the Undergraduate College   | 1995-2004 |
| Chairman, International Business Area, Stern  | 1994-5    |
| Faculty Advisor-Stern MBA Asia-Pacific Association  | 1995      |
| Professional Programs Review Committee III,<br>Stern  | 1994      |
| Stern Undergraduate Pilot Course Committee  | 1994      |
| Academy of International Business, Annual<br>Program Review Committee   | 1994      |
| American Accounting Association International<br>Accounting Research Conference Committee                               | 1994      |
| Chairman, AAA International Accounting Section  | 1993      |
| American Accounting Association International Faculty<br>Exchange Committee   | 1993      |
| Professional Programs Review Committee II, Stern  | 1993      |
| American Accounting Association International<br>Accounting Research Conference Committee                               | 1993      |
| Dean Search Committee, Stern School   | 1992      |
| 1993 AAA Annual Meeting Program Committee   | 1992-93   |
| Program Review Committee, AIB Annual Meeting  | 1992-2003 |
| American Accounting Association Executive Council   | 1992-93   |
| AICPA International Accounting Standards Advisory<br>Committee  | 1990-93   |
| European Community Business and Economic Studies Advisory<br>Board and Senior Scholar - Copenhagen Business School      | 1990      |
| Chairman-Faculty Council, Stern School of Business  | 1990-91   |
| Executive Committee - New York University Salomon Center  | 1990-     |
| Research Advisory Board - United Nations Group and<br>Experts on International Standards of Accounting and<br>Reporting | 1990-1994 |
| Academic Advisory Board - Hong Kong International<br>Business School  | 1989-1990 |
| AACSB Accreditation Committee—University of Texas at Austin   | 1989      |
| Research Associate - Center for Japan-US Business and<br>Economic Studies   | 1988-92   |
| AICPA Committee on International Reporting and Standards  | 1988-89   |
| American Accounting Association Advisory Committee on<br>Professionalism and Ethics in Accounting                       | 1988-89   |



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|---|----------|
| American Accounting Association Most Notable Contribution<br>to the Accounting Literature Selection Committee               | 1988-89  |
| Advisory Board-International Accounting Section of<br>the American Accounting Association                                   | 1988-90  |
| American Accounting Association Research Committee  | 1987-88  |
| National Association of Accountants Research Committee  | 1986 -88 |
| Chairman - AAA International Accounting Dissertation<br>Competition Committee   | 1985-88  |
| Chairman - International Accounting Manuscript<br>Competition, Association of Chartered Accountants<br>in the United States | 1985-86  |
| National Association of Accountants Education Committee   | 1984-86  |
| New York State Society of CPA's Committee on Education  | 1984-86  |
| American Accounting Association International Faculty<br>Exchange Committee   | 1984-86  |
| American Accounting Association Notable Contributions<br>to the Accounting Literature Committee                             | 1982     |
| American Accounting Association International Accounting<br>and Auditing Standards Committee                                | 1981     |
| American Accounting Association Continuing Education<br>Committee   | 1980     |
| AAA Continuing Education Seminar on International Accounting  | 1979-    |
| Vice President, Education and Professional Development,<br>National Association of Accountants (Hawaii Chapter)             | 1977-79  |
| Chairman of the Pacific Basin Region, Academy of<br>International Business  | 1976-79  |

### **Ph.D. Students**

|                      |      |
|----------------------|------|
| In Ki Joo            | 1987 |
| Edward Shoenthal     | 1988 |
| Myung Sook Lee       | 1991 |
| Angkarat Priebjrivat | 1991 |
| Patricia McQueen     | 1993 |
| Patricia Poli        | 1994 |
| Tony Shieh           | 1999 |

### **External Reviewer**

|   |      |
|---|------|
| Helen Gernon, University of Oregon          | 1992 |
| Shahrokh Saudagaran, Santa Clara University | 1994 |
| Maureen Berry, University of Illinois       | 1994 |
| Robert Kirsch-Bowling Green University      | 1996 |
| Terrence Cooke, University of Exeter        | 1997 |
| Parveen Gupta, Lehigh University            | 1999 |

|  |      |
|--|------|
| Joseph Cheung, George Mason University | 2000 |
| Virginia Soybel, Dartmouth College     | 2000 |
| Lee Seok Hwang, Baruch College         | 2002 |
| Wayne Thomas, University of Oklahoma   | 2004 |
| Liming Gaun, University of Hawaii      | 2006 |
| Shirley A. Hunter, Tufts University    | 2008 |

**Citations**

Robert Half Associates  
New York Post  
Business Week  
New York Times  
Financial World  
Financial Times(London)  
CFO Magazine  
International Banking Regulator  
Nihon Keizai Shimbun  
Maeil Kyungje  
Asset International  
Going Concern  
Etc.