

VITAE CURRICULUM

Michael David DeCelles, Ph.D.

EDUCATION:

University of Missouri (Kansas City)
1971 - 1976
BS (Economics)

University of Oklahoma
1978 - 1982
Ph.D. (Accounting)

SAT Score ***99%ile***
GMAT Score ***99%ile***

HONORS:

American Accounting Association Fellowship (1980)

***American Accounting Association Consortium
Fellow (1981)***

***American Institute of Certified Public Accountants'
Doctoral Dissertation Grant (1982)***

***Beta Gamma Sigma Inductee (University of
Oklahoma Chapter)***

***Teacher of the Year Award (Accounting & Information Systems
Department, University of Alaska Fairbanks – 2000-01
Academic Year)***

ACADEMIC WORK EXPERIENCE:

University of Oklahoma -- Instructor (1979 - 1982)

University of Hawaii -- Assistant Professor (1982 - 1983)

***University of Alaska, Anchorage -- Assistant Professor
(1983 - 1987)***

***University of Petroleum & Minerals (Saudi Arabia) --
Associate Professor (1987 - 1989)***

Leave of absence (1989-90)

University of Alaska, Anchorage -- Associate Professor (1990 -1991)

University of Guam -- Associate Professor (1993 - 1995)

Sultan Qaboos University (Oman) -- Associate Professor (1995 - 1998)

University of Alaska, Fairbanks -- Associate Professor (1999 - 2003)

Angelo State University (Texas) – Associate Professor (2003 to present – granted tenure in 2009)

PRIMARY TEACHING INTERESTS (in order of my interest):

Advanced Financial Accounting I (consolidation accounting)

Graduate seminar in Advanced Accounting Topics

Intermediate Financial Accounting II

Intermediate Financial Accounting I

Introductory Financial Accounting I and II

Advanced Financial Accounting II (not for profit accounting)

PUBLICATIONS/PRESENTATIONS:

"The Implications of Family Discord on Section 302 Stock Redemptions: A Review and Analysis", with Ted Englebrecht, TAXES -- The Tax Magazine, November 1979.

"United States Objectives of Financial Reporting -- Revisited", with George Scott, The Accountants' Magazine, November 1980.

"An Accounting of the Tax Ramifications Germane to the Decedent's Final Return", with Ted Englebrecht, Tax Ideas, February 1981.

"Collapsible Corporations -- An Analysis of the Intent Criterion", with Ted Englebrecht, Tax Executive, January 1983.

"An Empirical Investigation into Factors Related to the Judicial Assessment of Continuity of Interest As It Relates to Corporate Reorganizations", (Abstract of Dissertation), Journal of American Tax Association, 1983.

"Safe Harbor Statutes for Solvent Corporate Reorganizations -- A Qualitative Assessment", with Ted Englebrecht, TAXES -- The Tax Magazine, March 1983.

"An Assessment of Potentially Favorable Alterations to the Subchapter S Statutes", with Robert Rolfe, The Tax Executive, October 1983.

"An Assessment of the Sale Versus Lease Controversy", with Robert Rolfe, The Tax Executive, February 1984.

"A Review of Major Statutory Changes Affecting the Decedent's Final Return", with Ted Englebrecht, Tax Ideas, April 1984.

"The S Corporation -- A Tax Haven for Small Businesses", with Henry Wichmann, Journal of Small Business Management, April 1985.

"Brush Wellman -- A Clear Precedent for Applying Theoretical Capacity Concepts to the Tax Deduction of Indirect Manufacturing Costs", with Richard Maschmeyer, TAXES -- The Tax Magazine, September 1990.

"Financial Accounting and Auditing Reforms in the People's Republic of China -- A Lesson in Pragmatism for Developing Economies", with Richard Maschmeyer, Journal of International Accounting, April 1998.

"Market-Based Financial Accounting Standards in the People's Republic of China -- A Point of No Return?", with Richard Maschmeyer, chapter in "Chinese Business -- Challenges of the 21st Century", John Wiley & Co., November 2001.

"Ten Years After Daubert: What Accounting Litigation Experts Should Know About Admissibility of Expert Witness Testimony", with Charles Sparks and Robert Logan, Journal of the Texas Society of CPAs, March/April 2007.

"Analytic Reasoning in Accounting Education: A GAAP Gap?," presented at American Society of Business and Behavioral Sciences (ASBBS), Las Vegas February 2008.

"Incorporating Logic Fallacies into Accounting Education Curricula", presented at April 2009 Western Regional Meeting of American Accounting Association.

"Admissibility of Accounting-Related Expert Witness Testimony: A Premium on Credible Expertise and Logic", with Charles Sparks, FRAUD Magazine, The Journal of the Association of Certified Fraud Examiners; September/October 2009.

"Logic Fallacies: A Useful Accounting Education Tool" with Charles Sparks, revised and currently resubmitted to Issues in Accounting Education.

"Seven Deadly Sins of Expert Witness Testimony" with Charles Sparks, manuscript in progress.

"An Intuitive Approach to Post-FAS 141r Consolidation Accounting", manuscript in progress.