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**Webpage:** <http://www.claremontmckenna.edu/academic/faculty/profile.asp?Fac=90>

**Education:** Georgetown University, BS/BA, 1969 (Economics)  
University of Michigan, MBA, 1971 (Accounting)  
Wayne State University, JD, 1974

**Professional Licenses:** Certified Public Accountant, Michigan and California  
Member, multiple state and national professional organizations

**Teaching Experience:** Claremont McKenna College  
Senior Lecturer in Accounting  
1989 to present

University of Michigan - Dearborn  
Assistant Professor  
1984 - 1989

University of Hawaii  
Assistant Professor  
1983 - 1984

Claremont McKenna College  
Assistant Professor of Accounting  
1981 - 1983

**Teaching Interests:** Ethics and Management  
Business Law  
Introductory and Intermediate Financial Accounting  
Tax Planning

**Non-Academic  
Employment:**

Ernst & Whinney, New York, New York  
Tax department, 1974 – 1976

Private practice in tax consultation  
1981 to present

**Professional  
Interests:**

Ethics; Tax Law; Business Law; Financial Accounting.

**Research:**

Refereed Journals:

1. The Tax Adviser, October 1984  
"Selection of a Calendar Year-End Offers Dramatic Tax Savings  
for Non-Corporate Taxpayers"
2. Taxation for Accountants, November 1988  
"Income from Discharge of Indebtedness"
3. The Practical Accountant, November 1988  
"Options Available Under Post - TRA 86 Depreciation Methods"
4. The Michigan CPA Journal, Summer 1988  
"Leases - When to Capitalize and How to Depreciate"
5. The Michigan Bar Journal, July 1988  
"Determination of Filing Status"
6. The CPA Journal, December, 1988  
"Discharge of Indebtedness Income Results from Discounted  
Prepayment of Mortgage"

Out for review:

7. "Should Does Not Mean Shall: A Critical Review of a Taxpayer's  
Obligation to File an Amended Tax Return"
8. "Exclusion for Damages to Professional Reputation Upheld"

Work in process:

9. "Liability of Tax Return Preparers for Negligent Overpayments"

**Papers:**

"A Review of DISC Operations. Recent Case Law and New  
Administration Alternatives," Delivered at the Seventeenth International  
Atlantic Economic Conference in San Juan, P.R., March 13, 1984. Published  
in Conference Proceedings