

C.V.

SHIRLEY JUNE DANIEL

ADDRESS:

BUSINESS:

School of Accountancy
College of Business Administration
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PERSONAL DATA:

Born November 1, 1953, single.

EDUCATION:

- 1985 Ph.D., Oklahoma State University
Major in Accounting, with Minors in Economics and Quantitative Methods.
- 1976 M.S., Oklahoma State University
Major in Accounting
- 1975 B.S., Oklahoma State University
Major in Accounting

SPECIAL AWARDS, FELLOWSHIPS AND HONORS:

- 1992 University of Hawaii at Manoa Presidential Citation for Meritorious Teaching
- 1991-92 KPMG Peat Marwick Foundation-Research Opportunities in International Business Information Grant, with Wolf D. Reitsperger
- 1991 Irwin Distinguished Paper Award - Southwest Regional American Accounting Association Conference
- 1991-92 International Business Center Grant Through the University of Hawaii Pacific Asian Management Institute (PAMI) - part of faculty team

- 1990-91 KPMG Peat Marwick Foundation-Research Opportunities in International Business Information Grant, with Wolf D. Reitsperger
- 1990-91 International Business Center Grant Through the University of Hawaii Pacific Asian Management Institute (PAMI) - part of faculty team
- 1990-91 University of Hawaii Office of Faculty Development and Academic Support Educational Improvement Fund Faculty Grant
- 1990-91 University of Hawaii Office of the Vice President for Research and Graduate Education Research Relations Fund Grant
- 1989-90 University of Hawaii Office of Research Administration Seed Money Grant
- 1989 Dennis Ching Teaching Excellence Award
- 1988-89 Grant from Japan-U.S. Friendship Commission through PAMI - part of faculty team
- 1988 University of Hawaii College of Business Teaching Effectiveness Award
- 1987-88 University of Hawaii Office of Research Administration Seed Money Grant
- 1984 AAA Doctoral Consortium
- 1983-85 Deloitte, Haskins & Sells Doctoral Fellowship
- 1975 Arthur H. Carter Scholarship
- 1975 Senior Accounting Scholastic Award
- 1975 Beta Upsilon Sigma Scholarship Award
- 1974-75 Raymond D. Thomas Memorial Scholarship
- 1974 Financial Executives Institute Award
- 1971-76 President's Honor Roll
- 1971-76 Dean's Honor Roll
- 1971 National Merit Finalist

PROFESSIONAL ASSOCIATIONS:

Certified Public Accountant, Hawaii

American Institute of Certified Public Accountants (AICPA)

Hawaii Society of Certified Public Accountants (HSCPA), member Board of Directors and Executive Committee, President-elect

American Accounting Association (AAA), Chairperson, International Accounting Section Research Committee

Institute of Management Accountants (IMA)

Academy of International Business (AIB)

Beta Gamma Sigma

ACADEMIC POSITIONS:

April 1995 - present	Director, Pacific Asian Management Institute, College of Business Administration, University of Hawaii
January 1993 - present	Director, University of Hawaii Center for International Business Education and Research
June 1995-present	University of Hawaii, Honolulu, Hawaii Tenured Professor of Accountancy Affiliate Faculty of the Center for Japanese Studies
1991-1995	University of Hawaii, Honolulu, Hawaii Associate Professor of Accountancy
June 1991-February 1992	Acting Director, School of Accountancy, University of Hawaii
1986-1991	University of Hawaii, Honolulu, Hawaii Assistant Professor of Accountancy
1984-1985	University of Tulsa, Tulsa, Oklahoma Adjunct Lecturer
1983-1984	Oklahoma State University, Stillwater, Oklahoma Graduate Teaching Assistant

1982-1983 University of Tulsa, Oklahoma
 Part-time Lecturer

NON-ACADEMIC EXPERIENCE IN AUDITING AND ACCOUNTING:

1976-1982 Arthur Young & Company, Tulsa, Oklahoma

Audit Manager (7/80 to 8/82)

Reported to Principals/Partners on assigned audits. Supervised three to fifteen senior accountants and other assigned staff. Responsible for planning the audit, reviewing audit working-papers, preparing or reviewing the audit reports, and reviewing annual reports and SEC filings. Drafted letters to underwriters, supervised the review of internal controls and suggested improvements in internal controls and accounting systems for client organizations. Responsible for coordinating with internal auditors, maintaining relationships with client personnel, and preparing client billings. Also reviewed the performance of assigned audit personnel and counseled them regarding their improvement needs. Major client assignments included manufacturing and distribution firms, publicly held diversified companies, furniture retailers, real estate development and commercial construction, oil and gas production companies, professional partnerships, and non-profit organizations.

PUBLICATIONS:

ARTICLES IN REFEREED JOURNALS:

"Linking JIT Strategies and Control Systems: A Comparison of the United States and Japan," with Wolf D. Reitsperger, in the International Executive, Special Issue on Post-Bubble Japanese Business, vol.38, No.1, January 1996.

"Quality Consciousness in Japanese and U.S. Electronic Manufacturers: An Examination of the Impact of Quality Strategy and Management Control Systems on Perceptions of the Importance of Quality to Expected Management Rewards," with Wolf D. Reitsperger and Terry Gregson, in Management Accounting Research, Special Issue on Japanese Management Accounting, vol. 6, 1995.

"Strategic Control Systems for Quality: An Empirical Comparison of the Japanese and U.S. Electronics Industry," with Wolf D. Reitsperger, in Journal of International Business Studies, vol. 25, 1994.

"Differentiation and Cost Leadership-Compatible Strategies: Empirical Evidence from Japanese Industry," with Wolf D. Reitsperger, Stephen Tallman and William G. Chismar, in Management International Review, special issue on Quality, special guest editors Wolf D. Reitsperger and Shirley J. Daniel, January 1993.

"Management Control Systems for Quality: An Empirical Comparison of U.S. and Japanese Electronics Industries," with Wolf D. Reitsperger, in Journal of Management Accounting Research, vol. 4, 1992.

"Management Control Systems for J.I.T.: An Empirical Comparison of Japan and the U.S.," with Wolf D. Reitsperger, in Journal of International Business Studies, vol. 22, no. 4, Fourth Quarter, 1991.

"Counter comment to Aggarwal," with Wolf D. Reitsperger, in Management International Review, vol. 31, no. 3, 1991.

"A Comparison of Quality Attitudes in the U.S. and Japan: Empirical Evidence," with Wolf D. Reitsperger, in The Journal of Management Studies, vol. 28, no. 6, 1991.

"Linking Quality Strategy with Management Control Systems: Empirical Evidence from Japanese Industry," with Wolf D. Reitsperger, in Accounting, Organizations and Society, vol. 16, no. 7, 1991.

"Dynamic Manufacturing: A Comparison of Attitudes in the U.S. and Japan," with Wolf D. Reitsperger, Management International Review, vol. 30, no. 3, Fall 1990.

"Japan vs. Silicon Valley: Quality - Cost Tradeoff Philosophies," with Wolf D. Reitsperger, in Journal of International Business Studies, vol. 21, no. 2, Second Quarter, 1990.

"Quality is Free: A Comparative Study of Attitudes in the U.S. and Japan," with Wolf D. Reitsperger and Abdel El Shaieb, Journal of Purchasing and Materials Management, vol. 26, no. 2, Spring, 1990.

"Some Empirical Evidence About the Assessment of Audit Risk in Practice," in Auditing: A Journal of Practice and Theory, Spring 1988.

REPRINTS OF PREVIOUS WORK:

"A Comparison of Quality Attitudes in the USA and Japan," with Wolf D. Reitsperger, in Readings on Total Quality Management, T.J. Billesbach, Eds., Mountain Top Publishing, Omaha, Nebraska, forthcoming. (Reprinted from the Journal of Management Studies, 1991).

BOOK CHAPTERS:

"Auditing in the U.S. and Japan," with June Y. Aono, in International Accounting: A Case Approach, James A. Schweikart, Sidney J. Gray, and Clare B. Roberts, Eds., McGraw-Hill, Inc., New York, New York, 1994.

"Integrating Generic Strategies: A Question of Strategic Intensity?" with Wolf D. Reitsperger, and Stephen B. Tallman, in Research in Global Strategic Management: Beyond Porter, Alain Verbeke and Alan M. Rugman, Eds., JAI Press Inc., Greenwich, Connecticut, 1993.

"Quality Attitudes in Japan: A Large Scale Exploratory Study," with Wolf D. Reitsperger, in International Business and the Management of Change, Malcolm Trevor, Ed., Avebury, Gower Publishing Company, London, 1991.

BOOK REVIEWS:

Yoshikawa, Mitchell and Moyes, "A Review of Japanese Management Accounting Literature and Bibliography," Book Review appearing in The Accounting Review, April, 1995, page 356-357.

ARTICLES IN OTHER PUBLICATIONS:

"Service Industries: Do It Right the First Time," Honolulu Star Bulletin, March 9, 1993.

"Effective goal setting can help companies," Honolulu Star Bulletin, February 4, 1992.

"Consistent quality should be top priority," Honolulu Star Bulletin, October 22, 1991.

CONFERENCE PROCEEDINGS AND ABSTRACTS:

"An Empirical Comparison of Auditing Practices in the USA and Japan," with June Aono. Abstract included in the proceedings of the Seventh Asian-Pacific Conference on International Accounting Issues, November 8-11, 1995, Seoul, Korea.

"Linking Quality Strategies and Controls to Performance: A Comparison of U.S. and Japanese Manufacturing Practices," with Wolf D. Reitsperger. Abstract included in the proceedings of the Sixth Annual Proceedings of the International Symposium on Pacific Asian Business, Manila, Philippines, February, 1993.

"The Implementation of Quality as an Element of Competitive Strategy in Global Markets: An Empirical Comparison of U.S., Japanese, and German Manufacturers," with Wolf D. Reitsperger and Klaus Macharzina. Abstract included in the proceedings of the Strategic Management Society 12th Annual International Conference, October, 1992, London.

"Linking Quality Strategies and Controls to Performance: A Comparison of U.S. and Japanese Manufacturing Practices," with Wolf D. Reitsperger. Abstract included in the Proceedings of the Strategic Management Society 12th Annual International Conference, October, 1992, London. Also presented at the 1992 Academy of International Business Annual Meeting in Brussels, Belgium, November, 1992.

"Linking Quality Strategies and Controls to Performance: A Comparison of U.S. and Japanese Manufacturing Practices," with Wolf D. Reitsperger. Abstract included in the proceedings of the 1992 American Accounting Association Conference, Washington, D.C., August 1992 (refereed).

"Innovative Manufacturing Strategies: Linking Strategies, Controls and Performances - A Comparison of the U.S. and Japan," with Wolf D. Reitsperger. Abstract included in the proceedings of the Eleventh Annual International Strategic Management Society Conference, Toronto, October, 1991 (refereed).

"Quality Consciousness in Japanese and U.S. Electronics Manufacturers: An Examination of the Impact of Management Control Systems on Perceptions of the Importance of Quality To Expected Management Rewards," with Wolf D. Reitsperger and Terry Gregson. Abstract included in the proceedings of the Third Asian-Pacific Conference on International Accounting Issues, Honolulu, Hawaii, October 1991 (refereed).

"Contextual Factors Influencing Innovative Manufacturing Strategies and Management Control Systems: An Empirical Comparison of the U.S. and Japan," with Wolf D. Reitsperger. Abstract included in the proceedings of the 1991 American Accounting Association Annual meeting in Nashville, Tennessee, August, 1991. Selected for the 1991 Distinguished Paper Award and abstract included in the 1991 Southwestern Regional Meeting of the American Accounting Association, Houston, Texas, March, 1991. Also presented at the 1991 Academy of Management Conference in Miami, August, 1991 (refereed).

"Strategic Control Systems for Quality: An Empirical Comparison of the Japanese and U.S. Electronics Industry," with Wolf D. Reitsperger. Abstract included in the proceedings of the 1991 American Accounting Association Annual meeting in Nashville, Tennessee, August 1991 and the proceedings of the 1991 Southwestern Regional Meeting of the American Accounting Association, Houston, Texas, March, 1991 (refereed).

"Accounting for Inventory and Flexibility in Japanese and U.S. Electronics Manufacturers: Empirical Evidence," with Wolf D. Reitsperger. Abstract included in the proceedings of the 1990 American Accounting Association Annual Meeting in Toronto, Canada, August, 1990 (refereed).

"Accounting for Quality: An Empirical Comparison of the U.S. and Japanese Electronics Industries," with Wolf D. Reitsperger. Abstract included in the proceedings of the 1990 American Accounting Association Annual Meeting in Toronto, Canada, August, 1990 (refereed).

"Japanese Manufacturing Philosophies: Empirical Evidence," with Wolf D. Reitsperger. Included in the proceedings of the 1989 Euro-Asian Management Association Conference in Nagoya, Japan, December, 1989 (invited).

"Japanese Manufacturing: Strategy and Firm Efficiency," with Wolf D. Reitsperger and Julien van den Broeck. Abstract included in the proceedings of the 1989 Biennial Conference on Current Issues in Productivity at Rutgers, the State University of New Jersey, December, 1989 (invited).

"An Empirical Examination of the Relationship Between Auditor Risk Assessments and the Nature, Timing, and Extent of Substantive Testing," Abstract included in the proceedings of the 1989 Annual American Accounting Association Conference in Honolulu, Hawaii (refereed).

"An Empirical Examination of Auditor Inherent Risk Assessments," Abstract included in proceedings of the 1988 Annual American Accounting Association Conference in Orlando, Florida (refereed).

"Japanese Manufacturing Strategies and Accounting Practices," with Wolf D. Reitsperger. Included in the proceedings of the 1988 International Symposium on Pacific Asian Business, Honolulu, Hawaii (refereed).

ARTICLES UNDER REVIEW:

WORK IN PROCESS:

"Testing Porter's Generic Strategies: Empirical Evidence from the U.S. and Japan," with Wolf D. Reitsperger and Stephen B. Tallman. Unpublished Working Paper, to be submitted to Organization Science.

"Manufacturing Flexibility: A Comparative Study of Attitudes in the U.S. and Japan," with Wolf D. Reitsperger. Unpublished Working Paper, to be submitted to International Journal of Purchasing and Materials Management.

"The Significance of Socialization, Education and Training of the Workforce on Implementation of Innovative Manufacturing Strategies: A Comparison of the United States and Japan," with Wolf D. Reitsperger and Elaine K. Bailey. Unpublished Working Paper.

"An International Perspective on Fraudulent Financial Reporting: An Empirical Examination of Fraud Indicators in Audit Engagements in the U.S. and Japan," in process study with June Y. Aono. Research proposal submitted to the KPMG Peat Marwick Foundation, Research Opportunities in Auditing, October 1993.

"Ethical Competency In Business Practice: An Interdisciplinary Exploration," with Kenneth Kipnis. Research proposal submitted to Ethics in Business Research Fund, April, 1993.

"A Framework for Comparing International Auditing Practices and an Empirical Examination of Auditing in the U.S.A. and Japan," in process study with June Y. Aono. Research proposal submitted to the KPMG Peat Marwick Foundation, Research Opportunities in Auditing, October 1992.

"Implementing Manufacturing Flexibility and J.I.T. via Management Control Systems: A Comparison of U.S. and Japanese Manufacturers," with Wolf D. Reitsperger. Unpublished working paper, presented to the faculty and doctoral candidates at Oklahoma State University, April 3, 1992.

"Japanese Manufacturing: Linking Operations Strategy and Firm Efficiency," with Wolf D. Reitsperger and Julien van den Broeck. Unpublished working paper.

"The Effect of Just-In-Time Manufacturing Strategies on Financial Performance: Empirical Evidence from Japanese Industry," with Wolf D. Reitsperger and Richard L. Constand. Unpublished working paper.

"Management Accounting and Goal Setting: Is the U.S. Lagging Behind Japan?" with Wolf D. Reitsperger. Unpublished working paper.

"An Empirical Examination of the Relationship between Auditor Risk Assessments and the Nature, Timing, and Extent of Substantive Testing." Unpublished working paper.

"An Empirical Examination of Inherent Risk and Internal Control Risk Assessments for Accounts Receivable." Unpublished Working Paper.

"An Empirical Examination of Auditor Assessments of Risk Relating to Management, Industry, Financing and Accounting Characteristics." Unpublished working paper.

"Dissemination of Quality Feedback to Different Levels of Management in Various Japanese Manufacturing Industries: An Empirical Study," with Wolf D. Reitsperger. Unpublished working paper.

INSTITUTIONAL REPORTS:

Centers for International Business Education and Research 1995 Resource Handbook: A Guide to International Business Education, Research & Training Products and Activities Sponsored by CIBERs Throughout the United States, produced and edited by the University of Hawaii CIBER, Shirley J. Daniel, Director, April, 1995.

Centers for International Business Education and Research, informational brochure, produced and edited by the University of Hawaii CIBER, Shirley J. Daniel, Director, April 1994.

"Transnational Manufacturing Strategies and the Use of Information Technology in Strategic Control Systems Supporting Quality, Flexibility, and Superior Economic Performance: An Empirical Comparison of the U.S., Japan and Germany," with Wolf D. Reitsperger. Final Report to the KPMG Peat Marwick Foundation, Research Opportunities in International Business Information, December, 1993.

"An Empirical Examination of the Relationship Between Transnational Manufacturing Strategies and the Uses of Information Technology in Management Control Systems to Achieve Superior Quality, Flexibility, and Economic Performance: A Comparison of Manufacturing Strategies, Control Systems, and Performance in the U.S. and Japan," with Wolf D. Reitsperger. Final Report to the KPMG Peat Marwick Foundation Research Opportunities in International Business Information, June, 1991.

"Development of Multicultural Bilingual Instructional Materials to Enhance Understanding of Japanese Culture, Language and Management Career Paths for Men and Women in International Environments," with Wolf D. Reitsperger. Educational Improvement Fund Project Report, University of Hawaii, August, 1991.

"Matching Information Technology to Accounting Problems," with William G. Chismar, PRIISM Working Paper.

Unpublished Dissertation "Auditor Judgments: A Descriptive Study of the Assessment of Audit Risk" Oklahoma State University, 1985.

ACADEMIC CONFERENCES:

“Manufacturing Flexibility: Strategies, Control Systems and Performance - an Empirical Comparison of the US, Japan and Germany,” with Wolf D. Reitsperger and Klaus Macharzina. Presented at the Academy of International Business Annual Meeting in Seoul, Korea, November, 1995.

“An Empirical Comparison in Quality Strategies and Control Systems in the Republic of Korea, Taiwan and Thailand,” with Wolf D. Reitsperger and K.K. Seo. Presented at the Academy of International Business Annual Meeting in Seoul, Korea, November, 1995.

"Internationalizing Faculty and Curricula: Help That's Close to Home." Part of a panel, presented at the American Assembly of Collegiate Schools of Business (AACSB) Annual Meeting, Minneapolis, Minnesota, April, 1995.

"An Empirical Comparison of Auditing Practices in the U.S.A. and Japan," with June Y. Aono. Presented at the 1994 American Accounting Association Conference Research Forum, August, 1994, New York City, N.Y.

"Government Support for International Business Education: A Summary of CIBER Goals and Activities." Presented at the 1994 Pacific Asian Consortium for International Business Education and Research Conference, Island of Hawaii, July, 1994.

"International Business Cases for Secondary Education." Project coordinator for faculty development program for secondary school teachers conducted jointly with the State of Hawaii Department of Education and the University of Hawaii Pacific Asian Management Institute, summer 1994.

"CPE Workshop on Internationalizing the Accounting Curriculum." Project coordinator for one day faculty development workshop organized for the American Accounting Association Western Region Twenty-ninth Annual Meeting, Portland, Oregon, May 1994.

"International Accounting: Issues and Opportunities for Integration with Curriculum Development and Research," with Helen Gernon, Jeanne Yamamura and Gerhard Mueller. Panel discussion presented at the American Accounting Association Western Region Twenty-ninth Annual Meeting, Portland, Oregon, May 1994.

"The Role of the Centers for International Business Education and Research in Internationalizing Business Education." Presented to the American Assembly of Collegiate Schools of Business (AACSB) Board of Directors, Orlando, Florida, April, 1994.

“Testing Porter’s Generic Strategies: Empirical Evidence from the U.S. and Japan,” with Wolf D. Reitsperger and Stephen B. Tallman. Presented at the Academy of International Business Annual Conference in Maui, Hawaii, October 1993.

"Faculty Development in International Business: Title VI-B Business and International Education Grantees Workshop." Project coordinator for three-day faculty development workshop, Honolulu, Hawaii, October, 1993.

"Quality Consciousness in Japanese and U.S. Electronics Manufacturers: An Examination of the Impact of Management Control Systems on Perceptions of the Importance of Quality To Expected Management Rewards," with Wolf D. Reitsperger and Terry Gregson. Presented at the 1992 American Accounting Association Conference Research Forum, August, 1992, Washington, D.C.

"Just-In-Time Manufacturing Strategies: A Comparison of the Effect of J.I.T. Strategies and Implementation on the Performance of U.S. and Japanese Manufacturers," with Wolf D. Reitsperger. Presented at the 1992 Academy of International Business Annual Meeting in Brussels, Belgium, November, 1992.

"Product Quality and Cost Leadership: Compatible Strategies?" with Wolf D. Reitsperger, Stephen B. Tallman, and William G. Chismar. Presented at the Workshop on Global Strategic Management Beyond the Three Generics in Brussels, Belgium, November, 1992.

"Linking JIT Strategies and Control Systems: A Comparison of the U.S.A. and Japan," with Wolf D. Reitsperger. Presented at the 1991 Academy of International Business Conference in Miami, Florida, October, 1991.

"The Role of Operational and Financial Performance Measures in Manufacturing: Empirical Evidence from Japanese and U.S. Electronics Industries," Presented at the Second International Conference of the Belgium Production and Inventory Control Society, Antwerp, Belgium, August, 1991.

"Strategic Control Systems for Quality: An Empirical Comparison of the Japanese and U.S. Electronics Industry," with Wolf D. Reitsperger. Presented at the International Trade and Finance Association Conference in Marseille, France, May, 1991.

"A Comparison of Quality Attitudes in the U.S. and Japan: Empirical Evidence," with Wolf D. Reitsperger. Presented at the Production and Operations Management Society Conference, Washington, D.C., October, 1990.

"Linking Quality Strategy with Management Control Systems: Empirical Evidence from Japanese Industry," with Wolf D. Reitsperger. Presented at the Academy of International Business Conference, Toronto, Canada, October, 1990. Presented at the Production and Operations Management Society Conference, Washington, D.C., October, 1990.

"Accounting for Inventory and Flexibility in Japanese and U.S. Electronics Manufacturers: Empirical Evidence," with Wolf D. Reitsperger. Presented at the Academy of International Business Conference, Toronto, Canada, October, 1990.

"Inventory, Quality and Flexibility Feedback in Japanese Manufacturing Companies Empirical Evidence," with Wolf D. Reitsperger. Presented at the Academy of International Business Conference in Singapore, November, 1989.

"Manufacturing Philosophies: Quality and Top Management Involvement in Japan and the U.S.," with Wolf D. Reitsperger. Presented at the 1989 Academy of International Business Conference in Singapore, November 1989.

Session Chair, Academy of International Business Conference in Singapore, November, 1989.

"Quality Feedback in Japanese Manufacturing Companies: Empirical Evidence," with Wolf Reitsperger. Presented at the 1988 Annual meeting of the Academy of International Business in San Diego, California. Presented at the 1989 Western Regional American Accounting Association Conference in Las Vegas.

Session Chair, 1989 International symposium on Pacific Asian Business, Honolulu, Hawaii.

"Japanese Manufacturing Philosophies: Empirical Evidence," with Wolf D. Reitsperger. Presented at the 1988 Annual meeting of the Academy of International Business in San Diego, California.

EDITORIAL ACTIVITIES:

Guest Editor with Wolf D. Reitsperger, Strategic Quality Management, Special Issue of Management International Review, January 1993.

Member, Editorial Board for Advances in International Accounting

SPEECHES AND PRESENTATIONS:

"The 150 Hour Requirement for CPAs by the Year 2000: How Will Hawaii Meet It?" presented to the Hawaii Society of CPAs, August 30, 1994.

"Quality Management Practices of Japanese, German and American Companies," presented to the Office of Technology Transfer and Economic Development, July 7, 1994.

"Hawaii's Regional Opportunities for Trade in Goods and Services," presented as part of panel at the Hawaii Economic Association Fourth Annual Conference on Current Economic Issues, November 9, 1993, Honolulu, Hawaii.

"The Role of CIBER in Internationalization of the College of Business." Presented to the U.H. College of Business Administration Research and Faculty Development Workshop, Fall 1993.

"A Comparison of U.S. and Japanese Auditing Practices." Pacific Asian Lecture Series, June 10, 1993.

"Capital Budgeting and Lease versus Buy Decisions." Presented to Theo. H. Davies & Co., Ltd. Controllers Group, May 14, 1993.

"Connection of the Price of Paradise Topics with Quality in Hawaii." Presented to the City and County of Honolulu 1993 Excluded Managers' Workshop, May 7, 1993.

"Improving Quality in a Service Oriented Environment." Presented to the First Marine Expeditionary Brigade, Kaneohe Bay, Hawaii, April 28, 1993.

"The Role of the Financial Executive in Quality Improvement." Presented to the Financial Executives Institute Hawaii Chapter, March 18, 1993.

"A Look at International Accounting. Presented to the American Society of Women Accountants Honolulu Chapter, February 23, 1993.

"Strategic Management: Planning and Implementation in Today's Global Business Environment." Presented at the Hawaii 2002 Conference panel Business and the Global Economy, October 2, 1993.

"Quality and Flexibility in Manufacturing - An Empirical Comparison of the United States, Japan and Germany," with Wolf D. Reitsperger. Presented at the Norwegian School of Economics and Business Administration, Bergen, Norway, October, 1992.

"International Financial Analysis." Presented at University of Innsbruck, Austria, November, 1992.

"Implementing Manufacturing Flexibility and J.I.T. via Management Control Systems: A Comparison of U.S. and Japanese Manufacturers." Presented at Oklahoma State University, April 3, 1992.

"Manufacturing Competitiveness, Quality and Flexibility Practices in the U.S. and Japan." Presented to the Hawaii Society of CPA's, Members in Industry Breakfast Forum, June 2, 1992.

"Activity Based Costing for Government Enterprises." Presented to the Hawaii Chapter of the Association of Government Accountants, April 16, 1992.

"Careers in Accounting." Presented to the Hawaii Management Association Careers in Business November 8, 1990 and November 8, 1991.

Advanced Management Program, CED, UH, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995.
Instructor for 3 day financial tutorial for the Hawaii Advanced Management Program. Participants are executives from many countries in the Pacific Basin, including Australia, New Zealand, Japan, Taiwan and the United States.

Hawaii Management Program, CED, UH, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995.
Accounting sessions for the Hawaii Management Program. Participants are middle management personnel in a variety of industries in Hawaii.

Pacific Asian Management Institute International Business Executive Program, 1993.

PAMI International Business Research Seminar "Cost Accounting in Japan: An interview with a Japanese Cost Accountant," November 14, 1991.

PAMI International Business Research Seminar "Feedback and Incentives for Quality in Japanese Manufacturing," February 21, 1989.

PAMI International Business Research Seminar "A Comparison of Goal-Setting and Feedback in U.S. and Japanese Manufacturing Industries," October 17, 1989.

Pacific Asian Management Institute's International Business: A Pacific Focus Program, 1988.

University of Hawaii CPA review course
Becker CPA review course
University of Tulsa CPA review course

REFEREEING ACTIVITIES:

Ad-hoc reviewer for the Journal of International Business Studies.

Ad-hoc reviewer for Management International Review.

Ad-hoc reviewer for Auditing: A Journal of Practice and Theory.

1994 Western Region American Accounting Association Conference, coordinated manuscript reviews for international accounting papers for the conference.

1992 International Symposium on Pacific Asian Business, manuscript reviewer for the conference.

1990 International Symposium on Pacific Asian Business, manuscript reviewer for the conference.

PROFESSIONAL SERVICE:

Association of International Business Education and Research (AIBER), Executive Committee 1994/95.

Active member of the Hawaii Society of CPA's. President-elect, 1995-96. Vice-president, 1994-95. Member of the Board of Directors and Executive Committee, 1993-1996. Chaired the committee for cooperation with other organizations in 1987 and 1988.

American Accounting Association, International Accounting Section Research Committee Chairperson, 1994/95. Regional Coordinator for the Western Region of the AAA International Section 1993/94. Hawaii representative for the membership committee in 1986-1987, 1988-1989.

Institute of Management Accountants, Hawaii Chapter, manuscript coordinator, 1990 through 1994.

Budget panel member for the Aloha United Way in 1987 and 1988.

TEACHING AND INSTRUCTIONAL ACTIVITIES:

COURSES TAUGHT:

<u>Term</u>	<u>Course No.</u>	<u>Course Title</u>	<u># of Sections</u>	<u># Enrolled</u>
UHM regular session				
SPRING 1996	BUS 614	MANAGERIAL ACCOUNTING	1	24
SPRING 1996	BUS 615	MANAGERIAL ACCOUNTING	1	24
UHM regular session				
FALL 1995	BUS 613	JAPAN EXECUTIVE MBA - MGRL ACCTG	1	24
FALL 1995	BUS 699	DIRECTED RESEARCH	3	3
UHM regular session				
SPRING 1995	BUS 611	MANAGERIAL ACCOUNTING	1	12
SPRING 1995	BUS 614	MANAGERIAL ACCOUNTING	1	24
SPRING 1995	BUS 654	JAPAN EXECUTIVE MBA - MGRL ACCTG	1	24
SPRING 1995	BUS 614	EXECUTIVE MBA - MGRL ACCTG	1	22
SPRING 1995	BUS 699	DIRECTED RESEARCH	2	2
UHM regular session				
SPRING 1994	BUS 654	MANAGERIAL ACCOUNTING - Maui HITS	1	17
SPRING 1994	BUS 654	MANAGERIAL ACCOUNTING - Manoa	1	9
SPRING 1994	BUS 654	JAPAN EXECUTIVE MBA - MGRL ACCTG	1	17
UHM summer session				
SUMMER 1993	BUS 699	DIRECTED RESEARCH	2	2
UHM regular session				
SPRING 1993	ACC 620	INTERNATIONAL ACCOUNTING	1	15
SPRING 1993	BUS 654	EXECUTIVE MBA - MGRL ACCTG	1	24
SPRING 1993	BUS 654	JAPAN EXECUTIVE MBA - MGRL ACCTG	1	17
UHM regular session				
FALL 1992	SABBATICAL LEAVE			
UHM regular session				
SPRING 1992	BUS 654	JAPAN EXECUTIVE MBA - MGRL ACCTG	1	18
UHM regular session				
FALL 1991	BUS 654	MANAGERIAL ACCOUNTING	2	50
UHM regular session				
SPRING 1991	BUS 654	MANAGERIAL ACCOUNTING	1	32

SPRING 1991	BUS 654	EXECUTIVE MBA - MANAGERIAL ACCTG	1	19
SPRING 1991	BUS 654	JAPAN EXECUTIVE MBA - MGRL ACCTG	1	17
UHM regular session				
FALL 1990	BUS 654	MANAGERIAL ACCOUNTING	1	30
UHM regular session				
SPRING 1990	ACC 418	AUDITING	2	74
SPRING 1990	BUS 699	DIRECTED RESEARCH	1	1

TEACHING AND INSTRUCTIONAL ACTIVITIES (cont.):

COURSES TAUGHT:

<u>Term</u>	<u>Course No.</u>	<u>Course Title</u>	<u># of Sections</u>	<u># Enrolled</u>
UHM regular session				
FALL 1989	ACC 418	AUDITING	2	75
UHM summer session				
SUMMER 1989	BUS 699	DIRECTED RESEARCH	2	2
UHM regular session				
SPRING 1989	ACC 418	AUDITING	1	40
SPRING 1989	ACC 617	ADVANCED MANAGEMENT ACCOUNTING	1	17
UHM regular session				
FALL 1988	ACC 418	AUDITING	2	75
UHM regular session				
SPRING 88	ACC 418	AUDITING	2	75
UHM regular session				
FALL 87	ACC 418	AUDITING	2	60
FALL 87	BUS 699	DIRECTED RESEARCH	1	1
UHM regular session				
SPRING 87	ACC 418	AUDITING	1	25
SPRING 87	ACC 615	ADVANCED ACCOUNTING	1	13
UHM regular session				
FALL 86	ACC 418	AUDITING	2	55
UHM regular session				

SPRING 86	ACC 418 AUDITING		3	80
University of Tulsa				
SPRING 85	ACC 4053 AUDITING		1	15
FALL 84	ACC 4053 AUDITING		1	25
Oklahoma State University				
SPRING 84	ACC 2203 PRINCIPLES OF ACCOUNTING II3	140		
FALL 83	ACC 2103 PRINCIPLES OF ACCOUNTING I	4	160	
University of Tulsa				
SUM. 83	ACC 2023 INTRO. TO MANAGERIAL ACCTG	1	30	
SUM. 83	ACC 7003 MANAGERIAL ACCOUNTING	1	12	
SPRING 83	ACC 4053 AUDITING		2	50
FALL 82	ACC 4053 AUDITING		2	60

INTERNAL SERVICE:

DEPARTMENT:

School of Accountancy Coordinating Council Member, 1994/95.
School of Accountancy Planning Committee, 1993/94, 1994/95.
Research and Faculty Development Committee, departmental representative, 1994/95.
Acting Director, School of Accountancy, June 1991 through February 15, 1992
Accounting Club Faculty Advisor (Student Organization), 1986, 1987, 1988, 1989, 1990
Beta Alpha Psi Scholarship Panel, 1986, 1987, 1988, 1989
School of Accountancy Curriculum Review Committee, 1986, 1987
Student Intern Policy Committee, 1987
School of Accountancy Planning, Operations and Budget Committee, 1988
School of Accountancy Research Advisory Committee, 1988
Honors Thesis advisor for Michael Lam, 1989
Honors Thesis advisor for Nicholas Reichert, 1990
Honors Thesis reviewer for Ho Ning Wong, 1992
Faculty Advisor for two BUS 696 Field Study Teams, Spring 1993.

COLLEGE:

CBA Research and Faculty Development Committee, Ex-Officio member 1993/94, 1994/95.
CBA Nominating and Elections Committee 1988/89, Chair 1989/90
CBA Research Advisory Committee, 1986, 1987, 1988
CBA Task Force on the Quality of Teaching, 1987
CBA Teaching Advisory Committee, 1987/88, 1988/89

UNIVERSITY:

Gender/Minority Pay Equity Adjustment Panel for the Manoa Campus
Director, Center for International Business Education and Research

PROFESSIONAL DEVELOPMENT PLANS:

My professional goals involve further developing my knowledge and professional reputation in the field of international business and accounting. Through my roles as Director of the Pacific Asian Management Institute and the Center for International Business Education and Research (CIBER) at the University of Hawaii, I will continue to promote international education and research across campus, and strive to make the University of Hawaii a leader in international business education in the Asia-Pacific Region. I also plan an increased leadership role among the 25 universities throughout the U.S. which are designated as CIBERs, and am currently serving on the executive committee of the CIBER association and have been nominated as President-Elect of this association. As Director of PAMI, I serve as Executive Secretary for the Pacific Asian Consortium for International Business Education and Research, an organization composed of 30 universities in North America, Oceania, East and Southeast Asia. In this capacity I hope to contribute to the development of international business curriculum, particularly by spearheading the implementation of the Pacific Asian Management Schools diploma program, approved by the PACIBER Consortium at their July 1995 meeting.

With regard to intellectual contributions, I have several working papers in progress which have been accepted for presentation at conferences, and I plan to submit for publication within the next year. I will continue my research in Japanese, German and U.S. manufacturing and management accounting practices, and further development of my research comparing U.S. and Japanese auditing practices. I am also coordinating and monitoring the progress of several research projects funded by the CIBER. Finally, I am heavily involved in developing funding from private and public sources for various UHCBA research projects, which keeps me abreast of a wide variety of international business issues.

I have recently been asked to serve on the planning committee of the Asian Pacific Conference on International Accounting Issues. I will continue to be active in the International Section of the American Accounting Association. I will also continue to be active in the professional accounting community, currently serving as president-elect of the HSCPA.