MICHAEL A. DIAMOND

Marshall School of Business Rossier School of Education University of Southern California Los Angeles, CA 90089-0808 (213) 821-4420

EDUCATIONAL BACKGROUND

University of California, Los Angeles Ph.D., Management (Major Field: Accounting), 1978 M.S., Accounting, 1969

University of California, Berkeley B.A., History, 1967

ACADEMIC EMPLOYMENT

Administrative:

Vice President and Executive Vice Provost University of Southern California July 1, 2000 – June 30, 2005

Executive Vice Provost
University of Southern California
April 1, 1996 – June 30, 2000

Vice Provost for Planning and Budget University of Southern California July 1, 1995 – March 30, 1996

Dean, Leventhal School of Accounting University of Southern California July 1, 1989 – March 30, 1994

Director, SEC and Financial Reporting Institute, Leventhal School of Accounting University of Southern California
July 1, 1987 – May 1, 1994

Interim Dean, Leventhal School of Accounting University of Southern California September 1, 1987 – June 30, 1989 Associate Dean, Leventhal School of Accounting University of Southern California July 1986 – August 31, 1987

Chair, Department of Accounting California State University, Los Angeles September 1979 – August 1981

Teaching:

University of Southern California
Marshall School of Business
Leventhal School of Accounting
July 1986- Present
Rossier School of Education (Joint Appointment)
School of Social Work (Joint Appointment)

University of California, Los Angeles Visiting Professor of Accounting Winter and Spring Quarters, 1986

University of Southern California Visiting Professor of Accounting Fall Semester 1985

California State University, Los Angeles Professor of Accounting September 1972 – August 1985

University of California, Berkley Visiting Professor of Accounting September 1981 – June 1982

University of California, Los Angeles Visiting Lecturer Summer 1978

University of California, Los Angeles Teaching Associate Spring 1974, 1975, 1976, 1977

University of the District of Columbia, Washington, D.C. Assistant Professor of Accounting September 1971 – June 1972

PROFESSIONAL EMPLOYMENT

Ernst & Young Foundation

July 1994 - June 1995

Consultant/Facilitator with the Strategic Planning Partnership, an initiative of the Ernst & Young Foundation which assists business schools in strategic planning and change management processes.

KPMG Peat Marwick, LLP January 1983 - April 1983 Faculty Intern

Grant Thornton, LLP
September 1968 - August 1971
Senior Staff Accountant

AWARDS AND PROFESSIONAL RECOGNITION

Named one of the "Top 100 Most Influential People in Accounting" by *Accounting Today*, for both 1997 and 1998

Faculty Excellence Award, California Society of CPAs, 1993

Grant Thornton Fellow, 1990 – 1994

Faculty Merit Award, California Society of CPAs, 1989

Meritorious Service Award, California State University, Los Angeles, 1984

Honorable Mention, Outstanding Professor, School of Business, University of California, Berkeley, May 1982

Outstanding Manuscript Award, Los Angeles Chapter, National Association of Accountants, April 1980

Outstanding Accounting Professor, California State University, Los Angeles, 1978

Arthur Andersen UCLA Teaching Associate Award, 1975, 1977

American Accounting Association Doctoral Consortium Fellow, 1975

CPA Certificate, California, 1971

UNIVERSITY AND BUSINESS SCHOOL COMMITTEES (USC)

Member, Provost's Executive Council Committee (2000 – June 30, 2005)

Co-Chair, Task Force on the Future of Undergraduate Education at USC (1999 – 2001)

Member, Budget Steering Group and Provost's Council (1995 – June 30, 2005)

Chair, Cost and Service Task Force (1995 - 1997)

Chair, University Budget Analysis Committee, (1995 – 1998)

Chair, University Undergraduate Admissions and Financial Aid Committee, (1993-1994)

Chair, Marshall School of Business Undergraduate Curriculum Revision Task Force, (1993-1994)

Member, University Committee on Graduation and Retention (1991-1993)

Member, USC Marshall School of Business Building Committee

Member, various university, school, and department committees, California State University, Los Angeles

UNIVERSITY RELATED BOARDS (USC)

Chair, KUSC Radio Advisory Board (2003 – June 30, 2005)

Member, Casden Institute for the Study of the Jewish Role in American Life (2000 – Present)

Member, Galaxy Institute for Education (2002 – June 30, 2005)

Member, Board of Directors, USC Hillel (1997 – 2002)

ACADEMIC AND PROFESSIONAL ACTIVITES

Academic Activities:

American Accounting Association

Past President (August 1999 – July 2000) President (August 1998 – July 1999) President-elect (August 1997 – July 1998)

Director of Education (August 1995 – July 1997)

President, Accounting Program Leaders Group (1992-1993)

Chair, New Faculty Consortium Committee (1991-1992)

Past member, Screening Subcommittee Notable Contributions to Accounting Literature Award Committee (1985-1986)

American Assembly of Collegiate Schools of Business:

Member, Accounting Accreditation Committee

Member, several Accreditation Teams

Ad hoc reviewer for <u>Accounting Horizons</u>, <u>Issues in Accounting Education</u>, and <u>Advances in Accounting</u>

Professional Activities:

American Institute of CPAs:

Member, Women and Family Issues Executive Committee (1992-1993)

Member, Upward Mobility of Women Committee (1990-1992)

Member, 150-hour Committee (1987-1990)

California Society of CPAs:

Member, Board of Trustees, CPA Foundation (1994-1999); Vice President, (1996-1997)

Member of the Board of Directors (1991-1995)

Chair, Statewide Accounting Education Committee (1991-1993)

Vice President, Los Angeles Chapter (1991-1992)

Member of the following committees:

Future Issues Task Force 150-hour Task Force Publication Advisory Committee Professional Accountability Committee

Los Angeles Chapter of the Institute of Internal Auditors, member of the Board of Governors (1989-1992)

PUBLICATIONS

Books:

<u>Intermediate Accounting: Financial Reporting and Analysis</u>, 2nd Edition Houghton Mifflin Co. with Curt Norton and Don Pagach, (January 2006).

<u>Intermediate Accounting: Financial Reporting and Analysis</u>, Houghton Mifflin Co. with Curt Norton and Don Pagach, (February 2005).

<u>Financial Accounting: Reporting and Analysis</u>, 6th Ed., South-Western Publishing Co. with James D. Stice and Earl K. Stice, (February 2003).

<u>Financial Accounting: Reporting and Analysis</u>, 5th Ed., South-Western Publishing Co. with James D. Stice and Earl K. Stice, (July 1999).

<u>Financial Accounting</u>, 4th Ed., South-Western Publishing Co. (August 1995).

<u>Financial and Management Accounting</u>, South-Western Publishing Co. with Don Hansen and Dave Murphy (January 1994).

<u>Financial Accounting</u>, 3rd Ed., South-Western Publishing Co. (December 1992).

<u>Financial Accounting</u>, 2nd Ed., PWS/Kent with Eric and Diana Flamholtz, (December 1989).

<u>Financial Accounting</u>, 1st Ed., Macmillan Publishing Co. with Eric and Diana Flamholtz, (1986).

<u>Principles of Accounting</u>, Macmillan Publishing Co. with Eric and Diana Flamholtz (December 1986).

Contributing Author, <u>West's Intermediate Accounting</u>, West Publishing Co. (1983).

Contributing Author, <u>Certified Management Accounting Review</u>, Malibu Publishing Co. (1978 and periodic updates).

Monographs:

<u>Academic Leadership: Turning Vision into Reality</u>, with Michael R. Moore, Ernst & Young Foundation (October 2000).

<u>The Challenge of Change in Business Education</u>, with Michael R. Moore, Ernst & Young Foundation (November 1996).

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An Analysis of the Implications of the IASC's Comparability Project, SEC and Financial Reporting Institute Topical Issue Study No. 3, with S.E.C. Purvis and Helen Gernon (October 1990). Translated into Japanese, November 1991.

<u>Corporate Financial Policies: A Review and Analysis of Existing Literature,</u> Financial Executives Research Foundation, with Jerry L. Arnold (November 1989).

EDGAR: The SEC's Pilot Program and Its Impact, Financial Executives Research Foundation, with Jerry L. Arnold (January 1987). Report is widely cited by SEC personnel and was included in their testimony before Congress.

Meeting the Needs of Private Companies: Executive Summary of Study Findings, with Jerry L. Arnold, Alan A. Cherry and James A. Walker, Peat, Marwick, Mitchell & Co. (1983).

<u>The International Accounting and Tax Researcher Publication Guide</u>, with Jane O. Burns and Helen Gernon. International Section of the American Accounting Association (1982).

The Demand and Market for Compilation, Review and Audit Services, with Jerry L. Arnold, Auditing Research Monograph No. 4, American Institute of Certified Public Accountants (December 1981).

Articles:

"How Prepared are America's Colleges and Universities for Major Crises?" with Ian Mitroff and Murat Alpasan, Change Magazine, (January/February 2006)

"Accounting Education, Research and Practice: After Enron Where Do We Go?" <u>European Accounting Review</u> (July 2005)

"Academic Scorecard," <u>Change Magazine</u>, with Harold F. O'Neill, Jr., Estela Maria Bensimon, and Michael R. Moore, (November/December 1999).

"Schools of Accounting," <u>Journal of Accountancy</u>, (part of a larger section on accounting education) (October 1991).

"The IASC and Its Comparability Project: Prerequisites for Success," with S.E.C. Purvis and Helen Gernon, <u>Horizons</u>, (June 1991).

"SEC Form S-18: A Boon to Small Business," with James G. Manegold and Jerry L. Arnold, <u>Journal of Accountancy</u>, (May 1986).

"Small Business: An Area Ripe for Practice Development," with Jerry L. Arnold, Alan A. Cherry, and James A. Walker, <u>Journal of Accountancy</u>, (August 1984).

"The Accounting Review: A Happy Compromise," with Jerry L. Arnold, <u>Harvard Business Review</u>, (May-June 1982).

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"Loan Officers' Experience with and Reactions to Compilations and Reviews," with Jerry L. Arnold and Earl Keller, <u>The Journal of Commercial Bank Lending</u>, (December 1981).

"Research and Publication Expenses for University Professors," with Helen Morsicato-Gernon, <u>Academe</u>, (October 1981).

"Dollar Value LIFO for Manufacturers," with Bill N. Schwartz, <u>The CPA Journal</u>, (July 1981).

"Evaluating the Effect of Environmental Variables on Performance Evaluation Measures of Multinational Managers," with Helen Morsicato, <u>The International Journal of Accounting Education and Research</u>, Vol. 16, No. 1, (Fall 1980).

"Is Dollar Value LIFO for You?" with Bill N. Schwartz, <u>The CPA Journal</u>, (July 1980).

"RRA: Will It Work?" with G. Walendowski, <u>Management Accounting</u>, (March 1980).

"Using Replacement Cost Data on the Bank Loan Pricing Decision," with Jerry L. Arnold, <u>The Journal of Commercial Bank Lending</u>, (November 1979).

"The Multiple Goals of Accounting Curricula," with Bill N. Schwartz, <u>The Woman</u> CPA, (October 1979).

"International Accounting Standards: Are They Possible?" <u>Los Angeles Business and Economics</u>, (Summer/Fall 1979).

"Accounting for Oil and Gas: The FASB Faces Political Reality," with Jerry L. Arnold, The California CPA Quarterly, (June 1979).

Articles Reprinted:

"SEC Form S-18: A Boon to Small Business," with James G. Manegold and Jerry L. Arnold, reprinted from <u>Journal of Accountancy</u>, (May 1986); reprinted in <u>Accounting in Action: New Opportunities</u>, <u>Developments</u>, and <u>Challenges for the Professional Accountant</u>, American Institute of CPAs, (1986).

"Small Business: An Area Ripe for Practice Development," with Jerry L. Arnold, Alan A. Cherry, and James A. Walker, reprinted from <u>Journal of Accountancy</u>, (August 1984): reprinted in <u>New Approaches to Accounting Success</u>, American Institute of CPAs, (1984).

"The Accounting Review: A Happy Compromise," with Jerry L. Arnold, reprinted from <u>Harvard Business Review</u> (May-June 1982); reprinted in <u>Growing Concerns:</u> <u>Building and Managing the Smaller Business</u>, edited by David E. Gumpert for Harvard Business Review, John Wiley and Sons, (1984).

"Using Replacement Cost Data in the Bank Lending Decision," with Jerry L. Arnold, reprinted from <u>Journal of Commercial Lending</u> (November 1979); reprinted in <u>The Development of SEC Accounting</u>, edited by Gary John Previts, Addison-Wesley, (1981).

Other Works:

"Global Review of the State of the Accounting and Auditing Education and Training," with Dan Elnathan, commissioned by the Secretary-General to be included in a report to the *United Nations' Intergovernmental Group of Experts on International Standards of Accounting and Reporting (ISAR)*.

"Responsibilities of the Accounting Profession and Direction of Accounting and Auditing Education," with Joan Wyer, commissioned by the Secretary-General to be included in a report to the *United Nations' Intergovernmental Group of Experts on International Standards of Accounting and Reporting (ISAR)*.

"Intangibles," a chapter in the <u>Handbook of International Accounting</u>, with Donald T. Nicolaisen, edited by Fred Choi, Wiley (1991, 1993).

"Accounting Administrator's Handbook: A Guide for Managing Innovation and Change in Accounting Programs," with William Bentz and Jan Williams, Administrators of Accounting Programs Group of the American Accounting Association, (1991, 1996).

"The Accounting Revolution," Proceedings of the Fourteenth Annual Meeting of the Federation of the Schools of Accountancy.

"Recognizing, Rewarding, and Improving Teaching Effectiveness," with Richard E. Baker, Ronald J. Patton, Yezdi K. Bhada, A. Douglas Hillman, and Robert H. Raymond, Proceedings of the Fourteenth Annual Meeting of the Federation of Schools of Accountancy.

<u>SELECTED PRESENTATIONS AT FORMAL ACADEMIC AND PROFESSIONAL MEETINGS</u>

Over 200 presentations at various academic and educational meetings, The Salzburg Seminars, international accounting and business conferences and seminars, American Accounting Association Annual and Regional Meetings, AACSB National Meetings, Annual Federation of Accounting Meetings, Leaders of Accounting Program's Annual Meeting, and various other academic and professional meetings.

CONSULTING AND EXECUTIVE EDUCATION

Founder and Senior Partner, Academic Leadership Associates

Through the Ernst & Young Strategic Planning Partnership, provided strategic planning facilitation to over twenty-five business schools and/or accounting departments.

Consultant, Ernst & Young Foundation.

Developed and taught Executive Education courses for KPMG Peat Marwick.

Developed and taught "Accounting for Non-Accountants" for Coopers and Lybrand and various clients including AT&T, with Jerry L. Arnold.

Developed and taught Executive Education course for Northrop and McGaw Laboratories.