
EUGENE A. IMHOFF, JR.

Emeritus Professor of Accounting

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EDUCATIONAL BACKGROUND

Ph.D., Michigan State University, 1973
M.B.A, Western Michigan University, 1968
B.B.A., Western Michigan University, 1967
C.P.A., State of Michigan

HONORS AND AWARDS

Ernst & Young Professor, 1984-2010
CoRE Award (Contribution to the Research Environment) UMBS 2003
Shaw Foundation Professor, Nanyang Technological University, Singapore, 1998
Student Award for Teaching Excellence, 1988, UMBS
Nominated for MBA teaching award: 2000, 2001
Research Grant, The Touche Ross Foundation, 1981-1983
Manuscript Awards, National Association of Accountants, 1981, 1979, 1978, 1977
Research Grants, Peat Marwick Mitchell Foundation, 1980 and 1981
Dissertation Grant, Michigan State University, Graduate Council Award
Beta Gamma Sigma - Business Honorary
Beta Alpha Psi - Accounting Honorary

EXPERIENCE

Professor Emeritus of Accounting, University of Michigan, June 1, 2010
Visiting Professor, University of Illinois, 2009 & 2010
Director, Paton Accounting Center, UMBS, 2001 – 2004
Visiting Professor, IESE Business School, Barcelona Spain, 2002
Chairman, Accounting Faculty, UMBS, 1991- 2001
Visiting Professor - University of Queensland, Brisbane, Australia, 1994 & 1998
Faculty Intern - Citibank, London, England, Summer 1990
Professor - The University of Michigan, 1983-present
Visiting Professor - U.C. - Berkeley, 1984-1985
Associate Professor - The University of Michigan, 1978-1983
Visiting Lecturer - The University of Michigan, 1977-1978
Visiting Assistant Professor - Cornell University, Spring 1974 and Spring 1976
Assistant Professor - Syracuse University, 1973-1977
U.S. Army - 1969-1970
Auditor - Ernst & Ernst, 1968-1969
Accountant - General Motors Truck and Coach Division, 1966-1967

PROFESSIONAL ACTIVITIES

Bureau of National Affairs: Accounting Advisory Board 2004- Present;

Consulting editor; 2005 - 2009

Editor: Accounting Horizons, A publication of the American Accounting Association
1997-2000

Area of Excellence Committee, Hong Kong Polytechnic University, 1995- 1998

AAA Financial Accounting Standards Committee, 1991-1994

AAA Committee to Select Notable Contributions to the Accounting Literature, 1990-
1991

AAA Wildman Award Committee to identify outstanding contributions to the accounting
literature, 1987-88

AAA Committee to nominate Notable Contributions to the Literature, 1981-1982, and
1983-1984

AAA Doctoral Consortium - Resident Faculty, 1980

AAA Competitive Manuscript Awards Committee, 1980-1982

President of Ann Arbor Chapter, NAA, 1980-1981

PUBLICATIONS

Academic Research:

"Accounting Quality, Auditing and Corporate Governance", **Accounting Horizons:**
Special Issue on Accounting Quality, Supplement 2003, pp. 117-128.

"Operating Leases: Income Effects of Constructive Capitalization" (with R. Lipe and D.
Wright), **Accounting Horizons** (June 1997) pp. 12-31. Reprinted in **A Guide to
Financial Reporting and Analysis** by Comiskey & Mulford (Wiley, 2000).
Reprinted by the University of Southern California for classroom use 2003-07.

"Is Footnote Disclosure an Adequate Alternative to Financial Statement Recognition?"
(with R. Lipe and D. Wright), **Journal of Financial Statement Analysis** (Fall 1995)
pp. 70-81.

"Accounting Quality" (with Jacob Thomas) in **Asset Valuation**, edited by Stephen A.
Butler, The Center for Economic and Management Research, The University of
Oklahoma (1994) pp. 25-53.

"The Effects of Recognition Versus Disclosure on Shareholder Risk and Executive
Compensation" (with R. Lipe and D. Wright), **Journal of Accounting, Auditing and
Finance** (Fall 1993) pp. 335-368.

"The Relation Between Perceived Accounting Quality and Economic Characteristics of
the Firm" **Journal of Accounting and Public Policy** (Summer 1992) pp. 97-118.

"Asset Securitization: Economic Effects and Accounting Issues" **Accounting Horizons**
(March 1992) pp. 5-16. Reprinted in the Canadian CGA official professional
development materials, **Financial Accounting 2**, effective as of 1998.

"The Effect of Ex-Ante Earnings Uncertainty on Earnings Response Coefficients" **The
Accounting Review** (with G. Lobo) (April 1992) pp. 427-439.

PUBLICATIONS--CONTINUED

- "Operating Leases: Impact of Constructive Capitalization" **Accounting Horizons** (with R. Lipe and D. Wright) (March 1991) pp. 51-63. Reprinted in **Financial Accounting: Theory, Issues, and Controversies: Notes and Edited Reading**, by Stephen Zeff and Bala Dharan, (4th Edition, McGraw-Hall). Also, reprinted in **Financial Accounting**, by Wanda Wallace, (2nd Edition, South-Western Publishing). Also reprinted in **Insights: Reading in Intermediate Accounting** Edited by Hartman, et al., (West Publishing Company). Also reprinted excerpts in **The Accounting Evaluation and Consequences of Long Term Leasing**, by A. Riahi-Belkaoui, (Greenwood Publishing). Also reprinted in McGraw-Hill's **Annual Editions: Accounting**, effective 1998.)
- "The Use of Accounting Information in Bank Lending Decisions" **Accounting, Organizations, and Society** (with Paul Danos and Doris Holt) (1989) pp. 235-246.
- "Economic Consequences of Accounting Standards: The Lease Disclosure Rule Change" (with Jacob Thomas) **Journal of Accounting and Economics**, (December 1988) pp. 277-310, reprinted in **The Economics of Accounting Policy Choice**, Ed. Ray Ball, Ross Watts (McGraw-Hill Book Company) 1992.
- "A Comparison of Analysts' Accounting Quality Judgments Among CPA Firms' Clients" **Auditing: A Journal of Practice and Theory** (Spring 1988) pp. 182-191.
- "Bondraters' Use of Management Financial Forecasts" **The Accounting Review** (with Paul Danos and Doris Holt) (October 1984) pp. 547-573.
- "Information Content of Analysts' Composite Forecast Revisions" **Journal of Accounting Research** (with G. Lobo) (Autumn 1984) pp. 541-554.
- "Factors Affecting Auditors' Evaluations of Forecasts" **Journal of Accounting Research** (with Paul Danos) (Autumn 1983) pp. 473-494.
- "Analysis and Comparison of Earnings Forecast Agents" **Journal of Accounting Research** (with Paul Pare) (Autumn, 1982) pp. 429-439.
- "Forecast Systems: Construction and Attestation" **Auditing: A Journal of Practice and Theory** (with Paul Danos) (Winter 1982) pp. 23-34.
- "Auditor Review of Financial Forecasts: An Analysis of Factors Affecting Reasonableness Judgments" **The Accounting Review** (with Paul Danos) (January, 1982) pp. 39-54.
- "Income Smoothing: An Analysis of Critical Issues" **The Quarterly Review of Economics and Business** (Autumn, 1981) pp. 23-42.
- "Analytical Review of Income Elements" **Journal of Accounting, Auditing, and Finance** (Summer, 1981) pp. 333-351.
- "The Representativeness of Management Earnings Forecasts" **The Accounting Review** (October, 1978) pp. 836-850.

PUBLICATIONS—CONTINUED

- "Employment Effects on Auditor Independence" **The Accounting Review** (October, 1978) pp. 869-881.
- "Income Smoothing - A Case for Doubt" **The Accounting Journal** (Spring, 1977) pp. 85-100.
- "Income Smoothing: The Role of Management: A Comment" **The Accounting Review** (January, 1975) pp. 118-121.
- As a member of the AAA's Financial Accounting Standards Committee, I coauthored twelve (12) Committee reports published in **Accounting Horizons**, including:
- "Accounting for Hedging and Other Risk-adjusting Activities: Questions for Comment and Discussion" **Accounting Horizons**, March 1995, pp. 87-91.
- "Disclosure about Derivative Financial Instruments and Fair Value of Financial Instruments" **Accounting Horizons**, March 1995, pp. 92-95.
- "Reporting Disaggregated Information by Business Enterprises" **Accounting Horizons**, September 1994, pp. 75-82.
- "Accounting for Stock-based Compensation" **Accounting Horizons**, June 1994, pp. 114-116.
- "Consolidation Policy and Procedures" **Accounting Horizons**, June 1994, pp. 120-125.
- "Auditors Current and Future Involvement in Corporate Financial Forecasts" **Symposium on Auditing Research V** (Urbana-Champaign: The University of Illinois, 1983) (with Paul Danos and Doris Holt) pp. 213-245.
- "Evaluating Accounting Alternatives" **Management Accounting** (October, 1981) Manuscript award received on this paper.
- "The Auditor's Role in Financial Forecasting" **Journal of Accountancy** (with Paul Danos) (June, 1981).
- "Management Earnings Forecasts and SEC Forecast Policy: A Closer Look" **Management Accounting** (May, 1980).
- Comparison of Auditor's Report Reliability and Independence" **Michigan Business Review** (September, 1979).
- "APB Opinion No. 29: A New Valuation Method" **Management Accounting** (with Paul Janell) (March, 1979). Manuscript award received for this paper.
- "Management Accounting Techniques: A Survey" **Management Accounting** (November, 1978). Manuscript award received for this paper.
- "An Analysis of FASB Statement #12: Accounting for Certain Marketable Securities" **The National Public Accountant** (with Paul Janell) (April, 1978).

PUBLICATIONS—CONTINUED

"The Learning Curve and Its Applications" **Management Accounting** (February, 1978).
Manuscript award received for this paper.

Doctoral Education:

"Planning Academic Accounting Careers" **Issues in Accounting Education**, (Fall 1988)
pp. 286-301.

"Economics of Ph.D. Programs: A Map for Self Evaluation" in **A Passion for Excellence
in Accounting Doctoral Education** Eds. Campbell, Hartman, and Williams
(Sarasota, FL: American Accounting Association, 1987) pp. 59-70.

"The ABD Gap" in **Doctoral Programs in Accounting--1984** Ed. Thomas Burns
(Columbus, OH: American Accounting Association, 1984) pp. 158-169.

BOOKS AND MONOGRAPHS

Financial Accounting (1st Edition, 2012) with Karen Bird. Published by Eugene A.
Imhoff, Ann Arbor, Michigan.

Introduction to Financial Reporting and Analysis (Sixth Edition, 2009) with
Charles Klemstine; text and integrated workbook and assignments published by Eugene
A. Imhoff, Ann Arbor, Michigan.

Corporate Financial Reporting (Fourth Edition, 2008) Text and Cases developed and
published by Eugene A. Imhoff, Ann Arbor, Michigan.

Introduction to Financial Accounting (1994) with Paul Danos (Second Edition,
Richard D. Irwin), plus Student Guide and Practice Set.

Intermediate Accounting (1986) with Paul Danos (Second Edition, Prentice-Hall).

DOCTORAL STUDENTS:

Weili Ge (2006) Member
Gerry Gallery, (2001) (Australia)
Darren Roulstone (2000) Member
Mark Bradshaw (2000) Member
Paquita (Davis) Friday (1996) Co-
Chair
Linda Brennaman (1996 Ed School)
LiLi Eng (1995) Chair (Singapore)
Julie Walker (1994) (Australian)
Curtis Coffey (1991) Co-Chair
Charles Klemstine (1991) Co-Chair

James Wahlen (1991) Member
Douglas Shackelford (1990) Member

Beth Rose (1989-Statistics) Member
Thomas Carroll (1988) Chair
Jacob Thomas (1984) Chair
Patrick Wilke (1984) Chair
Paul Paré (1983) Chair (Canada)
Gerald Lobo (1982) Chair

Nancy Preis (1982) Member
Benjamin Newhouse (1982) Member
David Shields (1979) Member
Michel Legault (1978) Chair
(Canada)
A. Neal Geller (1977) Chair
Thomas Frecka (1977) Member