

June 2007

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Lehigh University
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EDUCATION

Cornell University
Texas Technological College
University of Denver

Ph.D. (1971), M.S. (1970)
M.B.A. (1965)
B.S.B.A. (1964)

EXPERIENCE

Lehigh University: Department of Accounting; Professor of Accounting since 1980; Arthur Andersen & Co. Alumni Professor of Accounting; August 1982-August 2002.

Arizona State University: W. P. Carey School of Business; Fall 2005, Visiting Professor of Accounting.

New York University: Stern School of Business; Fall 1992, Visiting Professor of Accounting.

University of Chicago: Graduate Sch. of Business; Fall 1985, Visiting Professor of Accounting.

Dartmouth College: Amos Tuck School of Business Administration; July 1979-July 1980, Coopers & Lybrand Visiting Associate Professor of Accounting; July 1978-June 1979, Visiting Associate Professor of Accounting.

Georgia Institute of Technology: College of Industrial Management; July 1974-July 1980, Associate Professor of Industrial Management; on leave July 1978-July 1980.

Rice University: Department of Economics and Accounting; September 1971-June 1974, Assistant Professor of Accounting.

United States Army: October 1966-September 1968; First Lieutenant (Finance Corps); instructor at the U.S. Army Finance School.

Public Accounting: Staff auditor for the following CPA firms:

Arthur Andersen & Co. (Denver)
Alexander Grant & Co. (Lacrosse, Wisconsin)
Arthur Andersen & Co. (Chicago)

August 1965-August 1966
June 1964-August 1964
June 1963-August 1963

PROFESSIONAL CERTIFICATION

Colorado CPA Certificate No. 1774 (inactive license)

PROFESSIONAL ORGANIZATIONS AND HONOR SOCIETIES

American Accounting Association
Financial Executives International
Omicron Delta Epsilon

American Institute of Certified Public Accountants
Beta Alpha Psi
Omicron Delta Kappa

AWARDS

Carl & Inge Beidleman Research Award, Lehigh University (1998)
Deming Lewis Faculty Award, Lehigh University (1993); Selected by Class of 1983 as Faculty Member Having the Greatest Positive Influence on Their Undergraduate Educational Experience

COURSES TAUGHT IN LAST FIVE YEARS

Advanced Financial Accounting (UG)
The Corporate Financial Reporting Environment (MACC)
Financial Statement Analysis and Interpretation (UG and MBA)
Introduction to Financial Accounting (UG; course coordinator—9 sections)

MEDIA COVERAGE

I was quoted on accounting and auditing matters in the financial press as follows:

- “Big GAAP in Blackstone’s Future EPS,” *Dow-Jones Newswires*, Jun. 12, 2007.
- “Blank-Check Feature Warrants Attention,” *Dow-Jones Newswires*, Apr. 25, 2007.
- “Hedge Accounting; Payments Fraud; More,” *Compliance Week*, Mar. 27, 2007.
- “Rules Change ‘Cause I Am The Taxman, Yeah,” *Dow-Jones Newswires*, Feb. 7, 2007.
- “FASB Finishes Guidance on Hedge-Accounting Treatment, Risks,” *Compliance Week*, Jan. 23, 2007.
- “FASB Proposes Limits on Forex Hedging for Debt,” *Compliance Week*, Jan. 9, 2007.
- “Pro Forma Brush Brightens Imergent Picture,” *Dow Jones Newswires*, Jan. 8, 2007.
- “Sears Ventures into Swaps Market to Boost Profits,” *Dow Jones Newswires*, Nov. 16, 2006.
- “Railroads New Tack: Fuel Levies—Hedging Strategies are Out in Favor of Surcharges on Commercial Customers,” *The Wall Street Journal*, Jul. 7, 2006; C3.
- “ResCap Error May Further Trim GM Free Cash,” *Dow Jones Newswires*, Mar. 20, 2006.
- “Change in Assumptions Boosts H&R Block Unit,” *Dow Jones Newswires*, Mar. 2, 2006.
- “The Future of Business Reporting,” *CFA Magazine*, Jan.-Feb. 2006; 54-55.
- “Drug Firms Seek New Cash Sources,” *The Wall Street Journal*, May 31, 2005; C3.
- “Balance Sheets Hold Cash Big Pharma Seeks,” *European Wall Street Journal*, May 27 2005
- “Able Labs Loses Credit Line,” *The Star-Ledger* (Newark, NJ), May 27, 2005.
- “Caribbean Vacation for AIG’s Balance Sheet,” *Dow Jones Newswires*, Mar. 31, 2005.
- “‘Finite Risk’ May Break More than Tradition,” *Dow Jones Newswires*, Mar. 15, 2005.
- “Muddled Reporting Blunts Derivative Rules,” *Dow Jones Newswires*, Nov. 30, 2004.

- “Ending Benefits Can Generate Surprise Gains,” *Dow Jones Newswires*, Nov. 12, 2004.
- “Hedge Gains Sustained DaimlerChrysler in ’03,” *Dow Jones Newswires*, Mar. 2, 2004.
- “Moment of Truth Nears for Companies: Impact of Sworn Statements Debated,” *The News Journal* (Wilmington, DE), Aug. 11, 2002.

PUBLICATIONS

Journal Articles

“The Role of Accounting Information in Revenue Management” (with Ronald Huefner), *Business Horizons* (forthcoming).

“Major Changes Coming to Consolidated Statements?” (with Michael Davis), *The CPA Journal* (forthcoming).

“The Consolidation Dilemma: Understanding the Issues” (with Michael Davis), *Journal of Theoretical Accounting Research*, (Vol. 2, No. 1), Fall 2006; 31-61.

“Has SFAS 133 Made Derivatives Reporting More Transparent? A Look at the Dow-Jones 30” (with Susan Hamlen), *Journal of Derivatives Accounting*, (Vol. 2, No. 2); Sep. 2005; 215-230.

“Does the ‘Management Approach’ Contribute to Segment Reporting Transparency?” (with Jack Paul), *Business Horizons*, July/Aug. 2005; 303-310.

“The Effect of the New Goodwill Accounting Rules on Financial Statements” (with Ronald Huefner), *The CPA Journal*, Oct. 2004; 30-35.

“The Predictive Ability of Direct Method Cash Flow Information” (with Gopal Krishnan), *Journal of Business Finance and Accounting*, Jan./Mar., 2000; 215-245.

“Financial Reporting of ‘Significant-Influence’ Investments: Analysis and Managerial Issues” (with Michael Davis), *Journal of Managerial Issues*, Fall 1999; 280-298.

“Interest Payments in the Cash Flow Statement” (with Hugo Nurnberg), *Accounting Horizons*, Dec. 1998; 407-418.

“More Concerns Over Cash Flow Reporting Under FASB *Statement 95*” (with Hugo Nurnberg), *Accounting Horizons*, Dec. 1996; 123-136.

“Quasi Reorganization: Fresh Start or False Start?” (with Michael Davis), *Journal of Accountancy*, July 1995; 79-84.

“Understanding the FASB’s New Basis Project” (with G. Michael Crooch), *Journal of Accountancy*, May 1992; 85-90.

“Consolidated Financial Reporting: Accounting Issues, Financial Reporting Choices, and Managerial Implications” (with Ronald Huefner), *Journal of Managerial Issues*, Spring 1990; 26-40.

“Foreign Currency Translation and the Cash Flow Statement” (with Ronald Huefner and J. Edward Ketz), *Accounting Horizons*, June 1989; 66-75.

“SAB 51, Where Are You? Companies Finesse an Accounting Rule” (with Michael Davis), *Barron's*, June 12, 1989; 16-17.

“Reporting Consolidated Gains and Losses from Subsidiary Stock Issuances” (with Michael Davis), *The Accounting Review*, Apr. 1988; 348-363.

“Reporting Income and Cash Flows from Operations” (with J. Edward Ketz), *Accounting Horizons*, June 1987; 9-17.

“Some Comments on Reporting Cash Flows and Distributable Funds” (with Ralph Drtina), *Applied Business and Administration Quarterly*, Spring 1986; 10-14.

“Operating Cash Flows: A Growing Need for Separate Reporting” (with Stephen Thode and Ralph Drtina), *Journal of Accounting, Auditing and Finance*, Winter 1986; 46-61.

“Teaching the 'Funds' Statement Under Alternative Valuation Methods” (with J. Edward Ketz), *Issues in Accounting Education-1985*; 87-96.

“Reporting Cash Flows and Estimating Distributable Funds: Some Preliminary Results” (with Ralph Drtina), *American Business Review*, June 1985; 53-62.

“Pitfalls in Calculating Cash Flow from Operations” (with Ralph Drtina), *The Accounting Review*, Apr. 1985; 314-326.

“Market Efficiency and the Legal Liability of Auditors: Comment” (with Jack Paul), *The Accounting Review*, Oct. 1983; 820-832.

“FASB Statement 52: Expediency or Principle?” *Journal of Accounting, Auditing and Finance*, Fall 1983; 44-53; rep. in Sheth and Eshghi, *Global Accounting Perspectives*, Southwest., 1988.

“Opportunity Cost Variances” (with Philip York and Willis Greer, Jr.), *Cost and Management*, Nov./Dec. 1982; 34-40; reprinted in Coyne, Ed., *Readings in Managerial Economics*, 4th ed., Business Publications, 1985.

“A New Computational Approach to the Cost Variance Investigation Problem” (with Betty Largay and Donovan Young), *Journal of Information and Optimization Science*, Jan. 1982; 1-16.

“Interim Inventory Estimation Error and the Volatility of Stock Prices” (with Willis Greer, Jr.), *Journal of Business Finance & Accounting*, Autumn 1980; 401-414.

“A Mathematical Programming Model of Lifetime Gift and Estate Tax Planning” (with K. R. Balachandran), *Journal of Information and Optimization Science*, May 1980; 187-195.

“The Impact of Inflation Accounting on Marketing Decisions” (with Frederick Webster and Clyde Stickney), *Journal of Marketing*, Fall 1980; 9-17. Received Alpha Kappa Psi Foundation annual Marketing Award; rep. in Britt et al, Eds. *Marketing and Administrative Action*, 5th Ed., McGraw-Hill, 1983.

“Cash Flows, Ratio Analysis and the W. T. Grant Company Bankruptcy” (with Clyde Stickney), *Financial Analysts Journal*, July/Aug. 1980; 51-54; reprinted in Smith and Gallinger, Eds., *Readings on Short-term Financial Management*, 3rd ed., West Publishing Co., 1988, and Cooley, *Advances in Business Financial Management*, Dryden, 1990.

“Gift and Estate Tax Planning in the Later Years: An Analytic Approach” (with K. R. Balachandran), *Journal of Information and Optimization Sciences*, Jan. 1980; 63-79.

“Let's Keep the 'Funds' Statement,” a Professional Note in the *Journal of Accountancy*, Dec. 1979; 88-90; reprinted in Zeff and Keller, Eds., *Financial Accounting Theory*, 3rd Ed., McGraw-Hill, 1985.

“Decision Model Diagnostics: A Key to Information System Design” (with Willis Greer, Jr.), *Financial Review*, Spring 1979; 36-44.

“Using Segment Reporting and Input-Output Analysis for Managerial Planning” (with Ferdinand Levy), *Management Accounting*, Nov. 1978; 46-49, 55.

“Current Value Accounting Neglects Liabilities” (with J. Leslie Livingstone), *Financial Analysts Journal*, Mar./Apr. 1978; 65-71 .

“The 'Funds' Statement and General Price Level Adjustments” (with J. Leslie Livingstone), *South African Chartered Accountant*, Nov. 1977; 391-398.

“The Lease-or-Buy Decision Reconsidered,” a Professional Note in the *Journal of Accountancy*, June 1977; 81-83.

“100% Margins: Combating Speculation in Individual Security Issues” *Journal of Finance*, Sep. 1973; 973-986.

“Margin Changes and Stock Price Behavior” (with Richard West), *Journal of Political Economy*, Mar./Apr. 1973; 328-339. An abridgment was published in the *C.F.A. Digest* of the Institute of Chartered Financial Analysts.

“Microeconomic Foundations of Variable Costing” *The Accounting Review*, Jan. 1973; 115-119.

“Premiums on Convertible Bonds: Comment” (with Richard West), *Journal of Finance*, Dec. 1972; 1156-1162.

“Stock Splits, Price Changes and Trading Profits: A Synthesis” (with Warren Hausman and Richard West), *Journal of Business*, Jan. 1971; 69-77. An abridgment was published in the *C.F.A. Digest* of the Institute of Chartered Financial Analysts.

Books and Book Chapters

Advanced Financial Accounting, 10th Ed., (with Ronald J. Huefner and Susan S. Hamlen), Dame/Thomson Learning, 1,150 pp, was published in Summer 2006. The 9th Ed. appeared in Spring 2004. An author-prepared solutions manual of similar length accompanies the text.

Ron Huefner and I developed the text. The 821-page 1st edition was published by Dryden in 1982. Expanded 2nd and 3rd editions were published in 1986 (1,017 pp) and 1992 (1,131 pp) by Dryden. After Dryden dropped the book, Dame Publications, Inc. published the 4th edition in 1996. Susan Hamlen joined us for the 5th edition in 1998, continuing on the 6th (1999), 7th (2001), 8th (2002) and later editions. Southwestern/Thomson acquired Dame in summer 1999.

Over the years we introduced several innovative features into advanced accounting, including comprehensive two-chapter treatment of international operations, personal financial statements, leveraged buyouts and related advanced topics in mergers and acquisitions, chapter-length treatment of derivative financial instruments, environmental liabilities, and business valuation.

“Standard Costing Systems,” in Roman Weil and Michael Maher, Eds., *Handbook of Cost Management*, 2nd Ed., Wiley, 2005; 40 pp.

“Consolidated Statements,” in Sidney Davidson and Roman Weil, Eds., *Handbook of Modern Accounting*, 3rd Ed., McGraw-Hill, 1983; 37 pp.

“Operation of a Standard Cost System,” in Sidney Davidson and Roman Weil, Eds., *Handbook of Cost Accounting*, McGraw-Hill, 1978; 31 pp.

“Compound Interest: Concepts and Applications” (with Roman Weil), in Sidney Davidson and Roman Weil, Eds., *Handbook of Modern Accounting*, 2nd Ed., McGraw-Hill, 1977; 25 pp.

Accounting for Changing Prices: Replacement Cost and General Price Level Adjustments, (with J. Leslie Livingstone), Wiley, 1976; 303 pp. A solutions manual prepared by the authors accompanies the text.

Reviews, Conference Proceedings and Cases

Reviews of two FASB Research Reports: *Foreign Exchange Risk Management Under Statement 52*, and *Determining the Functional Currency Under Statement 52*, both by Thomas Evans and Timothy Douplik, *The Accounting Review*, July 1987; 626-627.

Review of the FASB's Special Report, *Examples of the Use of FASB Statement No. 33, Financial Reporting and Changing Prices*, *The Accounting Review*, July 1981; 729-730.

Reviews of William Bruns, Jr. and Richard Vancil, *A Primer on Replacement Cost Accounting*; Richard Vancil and Roman Weil, Eds., *Replacement Cost Accounting: Readings on Concepts, Uses and Methods*; Melvin O'Connor, Rita Grant and Harold Sollenberger, *Replacement Costing: Complying with Disclosure Requirements*; *The Accounting Review*, Jan. 1978; 279-281, 293, 300-301.

“Ex Post Error Analysis as an Approach to the Accounting Method Decision” (with Willis Greer, Jr.) *Proceedings of the National Conference of the Institute of Decision Sciences*, Nov. 1982; 4 pp.

“Accounting for the Replacement Cost of Long-Term Debt: A Neglected Area” (with J. Leslie Livingstone), *Proceedings of the National Conference of the Institute of Decision Sciences*, Nov. 1976; 3 pp.

“A Simplified Control Theoretic Approach to Gift and Estate Tax Planning” (with Suresh Sethi), *Proceedings of the Midwest Conference of the Institute of Decision Sciences*, May 1976; 4 pp.

“W. T. Grant: A Study in Bankruptcy” (with Clyde Stickney), in Mathur and Loy, *Cases in Managing Financial Resources*, Reston, 1984 (228-243); in Ferris, *Financial Accounting and Corporate Reporting: A Casebook*, Irwin, 1st ed., 1987 (314-325), 2nd ed., 1990 (330-341), 3rd ed., 1993 (396-407); and in Stickney, Brown and Wahlen, *Financial Reporting, Financial Statement Analysis and Valuation*, Thomson, 5th ed., 2004 (154-175), 6th ed., 2007 (176-197).

PROFESSIONAL ACTIVITIES

National and International

Participant in KPMG/NACD Audit Committee Institute program on “Audit Committee Fundamentals: Roles, Responsibilities and Resources,” Irving, TX, June 20-21, 2006.

Member, Editorial Board, *Journal of Business Finance & Accounting*, 2001-2005.

“Has SFAS 133 Made Derivatives Reporting More Transparent? A Look at the Dow-Jones 30” (with Susan Hamlen), presented at the California State University at Fullerton Center for Corporate Reporting and Governance SEC Reporting Conference, Irvine, CA, Sep. 19, 2005.

Participant in Trueblood Seminar for Professors: Mar. 3-5, 2005, Mar. 13-15, 1980, and Feb. 25-27, 1975.

Participant in PricewaterhouseCoopers Accounting Symposium: Aug. 6-7, 2004; Aug. 12-13, 2002; Aug. 10-11; 2001; Aug. 11-12, 2000; Aug. 8-9, 1994; Aug. 9-10, 1991.

Participant in American Accounting Association/Financial Accounting Standards Board Financial Reporting Issues Conference: Dec. 6-7, 2002; Nov. 30-Dec. 1, 2001; Dec. 8-9, 2000; Dec. 10-11, 1999; Dec. 3-5, 1992; and Dec. 12-14, 1991.

Managing Editor and Editor, *Accounting Horizons*, May 1, 2000-Apr. 30, 2003. The journal received the coveted Emerald Management Reviews’ 2003 *Golden Page Award* for Readability of Research in accounting and finance.

“The Predictive Ability of Direct Method Cash Flow Information” (with Gopal Krishnan), presented at American Accounting Association Annual Meeting, Aug. 18, 1998, and at 21st Annual Congress, European Accounting Association, Antwerp, Belgium, Apr. 7, 1998.

Participant in Deloitte & Touche Seminar, "Enhancing the Learning Experience," Aug. 6-8, 1998.

Participant at the first Financial Accounting and Reporting Section Research Conference, University of North Carolina at Chapel Hill, Oct. 31-Nov. 1, 1997.

Moderator of session, "Consequences of Accounting Standard-Setting," Annual Meeting, American Accounting Association, Aug. 15, 1996.

Member, Editorial Advisory and Review Board, *Accounting Horizons*, 1994-2000.

Member, FASB Task Force on Consolidations and Related Matters, 1989-2000.

Member, Editorial Review Board, *Journal of Managerial Issues*, 1988-present.

President, Financial Accounting and Reporting Section (American Accounting Association), 1994-1995; Past President, 1995-1996; President-Elect, 1993-1994.

Moderator of session, "Are There Crises in Financial Reporting?" Annual Meeting, American Accounting Association, Aug. 14, 1995.

Associate Editor, *Accounting Horizons*, 1989-1994.

Moderator of session, "Professional Research and Opportunities for Cooperation with Academics," Annual Meeting, American Accounting Association, Aug. 14, 1991.

"The Relative Ability of Managerial Skill, Accounting and Regulatory Policy to Transform Economic Welfare" (with Willis Greer, Jr.), presented at TIMS XXVIII International Conference, Paris, France, July 7, 1988 and at Mid-Atlantic Regional Meeting, American Accounting Association, Mar. 30, 1988.

Member, Editorial Board, *The Accounting Review*, 1987-89.

"Applying Cost-Volume-Profit Analysis Under Conditions of Uncertainty," presented at TIMS XXVII International Conference, Gold Coast, Australia, July 23, 1986.

Member, Editorial Review Board, *Issues in Accounting Education*, 1984-85.

Participant in "Legal Institute for Economists," Emory University Law and Economics Center, May 23-June 5, 1982.

Participant in Accounting Research Convocation at University of Alabama; Nov. 8-10, 1981.

Participant in "Liberty Fund, Inc. Special Seminar on Corporate Governance," Law and Economics Center, University of Miami School of Law, Dec. 9-12, 1979.

Participant in Ernst & Whinney Symposium for Educators, July, 1979.

Participant in Arthur Andersen & Co. Accounting/Tax Professors' Symposium: Oct. 9-11, 1988; Nov. 1-3, 1987; Nov. 8-9, 1982; and May 3-4, 1979.

Participant in conference on "Accounting for Changes in General and Specific Prices: Empirical Research and Public Policy Issues," University of Chicago, May, 1978.

Moderator of session, "Managerial Accounting," National Conference, Institute of Decision Sciences, Nov. 12, 1976.

"Gift and Estate Tax Planning in the Later Years: An Analytic Approach," (with K. R. Balachandran), presented at National Conference, Institute of Decision Sciences, Nov. 12, 1976.

Moderator of session entitled, "Problems in Financial Reporting: Empirical Approaches," Financial Management Association National Convention, Oct. 17, 1975.

Participant in "Accounting for Inflation: Second Robert M. Trueblood Memorial Conference," Carnegie-Mellon University, May 7, 1975.

Regional and Local

Discussant of "Accounting Disclosures and Corporate Payout Policy" and "Current Value Alternatives to EPS Dilution," Mid-Atlantic Regional Meeting, American Accounting Association, Mar. 26, 1999.

Invited participant at the New York University Law/Accounting Conference, "The Financial Accounting Standards Board: An Appraisal at the Quarter Century Mark," June 11-12, 1998.

Discussant of "Should Errors in Financial Statements Be Corrected?" Mid-Atlantic Regional Meeting, American Accounting Association, Mar. 28, 1998.

Discussant of "The Impact of Purchase and Pooling Methods on Financial Analysts Forecasts," and "The Impact of the General Agreement on Tariffs and Trade (GATT) on Multinational Firms: Evidence from the Stock Market," Mid-Atlantic Regional Meeting, American Accounting Association, Apr. 11-12, 1997.

Discussant of "Accounting Students' Attitudes Towards Paperless Classroom/Environment: An Exploratory Study," Northeast Reg. Meeting, American Accounting Association, Apr. 20, 1996.

Presented "Emerging Issues" at Pennsylvania Institute of CPAs Accounting and Auditing Conferences; Dec. 7, 1995 and Dec. 8, 1995.

Discussant of "The Association Between Amount of Debt Swapped and Swapping Firms' Characteristics," Mid-Atlantic Reg. Meeting, American Accounting Association, Apr. 17, 1993.

Moderator of session, "Research Papers: Tax," Mid-Atlantic Regional Meeting, American Accounting Association, Apr. 12, 1991.

Discussant of "Corporate Lobbying Strategy and Pension Accounting Considerations: An Empirical Analysis," Mid-Atlantic Reg. Mtg, American Accounting Association, Apr. 7, 1989.

Discussant of "The Information Content of Cash Flows, Deferred Taxes and Accruals: A Cross-Sectional Valuation Study," Mid-Atlantic Regional Meeting, American Accounting Association, Mar. 29, 1988.

"Reporting Consolidated Gains and Losses on Subsidiary Stock Issuances," (with Michael L. Davis), presented at Mid-Atlantic Reg. Mtg., American Accounting Association, Apr. 16, 1987. Moderator of session, "Auditing/MIS," Mid-Atlantic Regional Meeting, American Accounting Association, May 2, 1986.

Moderator of session, "Financial Accounting Issues," Northeast Regional Meeting, American Accounting Association, Apr. 19, 1985.

Northeastern Pennsylvania Chapter of the Financial Executives Institute: First Vice President, 1984-85; Treasurer, 1990-91; Second Vice President, 1991-92, Secretary, 1995-99.

"Reporting Cash Flows and Estimating Distributable Funds: Some Preliminary Results" (with Ralph Drtina), presented at Mid-Atlantic Reg. Mtg., American Accounting Assoc., Apr. 21 1984.

Discussant of "Current Value Principles and the Problem of Objectivity," Mid-Atlantic Regional Meeting of the American Accounting Association, Apr. 22, 1983.

Discussant of three papers presented at "Management Advisory Services: Selected Papers," Southwest Regional Meeting, American Accounting Association, Mar. 15, 1979.

"General Purchasing Power and Current Value Accounting: Concepts; Pros and Cons; Combined Basis," presented at Michigan Accounting Educators' Conference, May 8, 1976.

"A View of the Conflict Between Accounting Theory and Practice," presented at Midwest Regional Meeting, American Accounting Association, Apr. 5, 1974.

"Financial Statement Disclosure in the Oil and Gas Industry," presented at University of New Orleans Oil and Gas Accounting Conference, May 3, 1974.