

7/25/06

VITA

**KENNETH P. SINCLAIR**  
**Professor of Accounting and Chairperson**  
**Lehigh University**

**Personal:**

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Born: September 9, 1946, Springfield, MA  
Married, two children

Rank: Full Professor and Chair

**EDUCATION**

Ph.D. in Business Administration, University of Massachusetts, 1972

Dissertation: "A Bayesian Decision Theory Approach to the Investigation  
of Standard Cost Deviation: An Empirical Study."

M.S. in Accounting, University of Massachusetts, 1970

B.B.A. in Accounting, University of Massachusetts, 1968

**PROFESSIONAL EXPERIENCE**

Board of Directors, Audit Committee chair, Lannett Company, Inc., September 2005 - present

Engaged in accounting practice as a Faculty Fellow for Price Waterhouse, Summer 1974

Passed CPA Exam, May 1969

**AWARDS AND HONORS IN TEACHING, SERVICE, AND RESEARCH**

Winner of the 2006 Robert and Christine Staub Faculty Award, which honors a faculty member in the College of Business & Economics, who is perceived to have made a positive difference in the lives of students, the college community, or with fellow faculty members.

Winner of the 2004 Lehigh University Faculty Adviser Award, given by the Dean of Students Office to the most outstanding Faculty Advisor of one of the University Clubs (Accounting Club)

Winner of the 2004 Lehigh University Faculty Adviser Award, given by the IntraFraternity Council/Panhellenic Council

Winner of the 2003 Lehigh University Faculty Adviser Award, given by the IntraFraternity Council/Panhellenic Council  
Coopers & Lybrand Professorship, 1994-95.

Winner of the first Pennsylvania Institute of Certified Public Accountants' Outstanding Accounting Educator Award, given to an accounting educator from a Pennsylvania college or university who has distinguished him- or herself through excellence in teaching, motivation and education innovation, 1989.

Winner of the Lehigh Valley Chapter of the Institute of Management Accounting manuscript contest, 1987 (see Research--Accounting for Human Resource Expenditures manuscript).

Recipient of the Deming Lewis Faculty Award, given by the Lehigh University Alumni Association to the person who is judged by the ten-year reunion class to have significantly influenced their members' educational experience, 1987.

Recipient of Certificate of Merit by the Institute of Management Accounting for "Using Breakeven Analysis When Cost Behavior is Unknown" (see Research), 1986.

Inducted into Omicron Delta Kappa National Leadership Honorary Society, 1985.

Recipient of the William H. Moyer Trophy, awarded by the Lehigh Valley Chapter of the Institute of Management Accounting, given to the member whose activity on behalf of the chapter is deemed most outstanding, 1988, 1984, 1982.

Winner of the Lehigh Valley Chapter of the Institute of Management Accounting's manuscript contest, 1984 (see Research--Reconciling Cash Flow manuscript).

Recipient of the Donald B. and Dorothy L. Stabler Award, given by Lehigh University to a faculty member who demonstrates mastery of his or her field and superior ability in communicating it to others, 1982.

Recipient of the Lindback Teaching Award, given by the Lehigh University Faculty to a junior faculty member who has demonstrated outstanding teaching achievement, 1975.

Inducted into Phi Kappa Phi Honor Society, 1972.

Inducted into Beta Gamma Sigma Honor Society, 1972.

Inducted into Phi Eta Sigma Honor Society, 1969.

University of Massachusetts Undergraduate Scholarship, 1965-1966.

## **TEACHING EXPERIENCE**

Lehigh University (1972 to present)

### **Courses Taught:**

Accounting for Nonaccountants: Fundamentals of Accounting (undergraduate)

Financial Accounting: Introduction to Financial Accounting (undergraduate and graduate), Intermediate

## Accounting I

Managerial Accounting: Introduction to Managerial Accounting (undergraduate and graduate), Cost Accounting (undergraduate and graduate), Advanced Management Accounting (graduate)  
Information Systems: Introduction to Management Information Systems (undergraduate and graduate)  
Service on comprehensive examinations and dissertation committees of doctoral candidates.

### **Other Lehigh-Related Teaching Experience:**

Instructor in the Design Careers Awareness Program, taught oral communications skills, Summer, 2004  
Instructor in the Accounting Careers Awareness Program, taught oral communications skills and program summary, Summer, 1999-2003  
Instructor in the Iacocca Institute's Global Village program, taught "The Art of Determining and Communicating Cost Information," Summers 1999-present  
Course Coordinator and Instructor, BeckerConviser CPA Review course, Spring 2002-present  
Instructor for the accounting component (Accounting 108) in the Biopharmaceutical certificate program, Summer 2000-2001  
Program director for Lehigh CFM Review program at Lehigh University, 1996-1999  
Program director and instructor for Lehigh CMA Review program 1979-1999; developed satellite instruction component, 1994-95  
Instructor for Lehigh CPA Review program, 1977-1995  
Invited instructor for an in-house CPA Review program at Arthur Andersen & Co., New York City, Fall 1986-1994  
Invited instructor for Bethlehem Steel's Executive Training course, "Accounting and Finance for Non-Financial personnel, 1987-92

### **Teaching Innovation:**

Developed with Lehigh's Enterprise Systems Center a CD Rom case using Golden Technologies; used in Industrial Engineering 398, Manufacturing Problems, Spring 2002 and Accounting 324, Cost Accounting, Fall 2002

Computer simulation game in managerial accounting developed and included as part of Accounting 324 (Cost Accounting) course; received with enthusiasm by students; faculty workshop held, Fall 1975

### University of Massachusetts (1969-1972)

Teaching Assistant, Accounting Department, 1969-1972  
Instructor for Evening Program, 1970-1972

## **SERVICE**

### University, College, and Program Service and Committees

#### University

Discipline Appeals Committee, 2003-present

Student Life Policy Review Committee, Chair, 2002-2003  
 Middle States Reaccreditation team, 2002-2003  
 Alumni Task Force, 2000-2001  
 Faculty Adviser, Chi Phi Fraternity, 1973-1986, 2002-present  
 Committee for Chairs, 1999-2003  
 Participation in various admissions activities, including Holiday, dean's scholars, multicultural prospective weekend, open house, candidates day programs  
 Discipline Committee, 1996-1999  
 Teaching and Learning Task Force, 1993-94.  
 Substance Abuse Community Action Group, Spring 1991-93  
 Selection Committee for Leadership Nominees, 1992  
 Greek Life Committee, 1990-92  
 Education Policy Subcommittee on Adjunct Professors, 1989-92  
 Provost's Committee on Continuing Education, 1988-92  
 Search Committee for Athletic Director, 1988-1989  
 Affirmative Action/Equal Opportunity Commission, 1987-1989  
 Summer School Advisory Committee, 1986-1988  
 Faculty Appeals Committee, 1985-1988  
 Faculty Fellow, Taylor College, 1984-present  
 Provost's Student/Faculty Academic Advisory Board, 1984-1986  
 Judicial Review Committee, Spring 1986  
 Provost's Workshop for Teaching Assistants, Spring 1986  
 Search Committee for Dean of Students, 1984  
 Continuing Education Committee, 1982-1985  
 Visiting Lecturers Committee, 1975-1981  
 Provost's Special Committee on Handling of Grades, 1977  
 Keynote speaker, Annual Senior Class Gift Banquet, Fall 1976  
 Keynote speaker, Annual Town Council (Commuters) Banquet, Spring 1976  
 Nominations Committee, 1974-1975; Chairman, 1975  
 University Forum, 1974-1976  
 Counseling for numerous students other than those under direct responsibility  
 Helping Admissions Office during campus visits of high school students

#### College of Business and Economics

College Reaccreditation Team, chair, Fall 2003-present  
 Professor of Practice Committee, chair, Fall 2001  
 Executive Committee, 1999-present  
 Curriculum Committee, 2000-present  
 Faculty liaison to Young alumni group of the CBE Advisory Council, 2000-present  
 Tauck Scholars selection committee, 1999-present  
 Selection committee for the Carl R. and Ingeborg Beidleman Research award, 1999-2001, 2004  
 Selection committee for the CBE senior computer consultant, Fall 2000  
 Selection committee for the CBE Rauch Center Director, Fall 2000  
 Distance Learning Committee, 1998-1999  
 Undergraduate Core Curriculum Committee, 1998-1999  
 Ernst & Young Strategic Planning Partnership, External Relations Co-chair, 1999  
 Communications Task Force, 1996-1998  
 External Constituents Task Force, 1995-present, Chairperson, 1995  
 Recruiters Focus Groups, Facilitator, 1993, 1995  
 Distance Learning Task Force, Chairperson, 1994  
 MBA Internal Committee, Chairperson, 1993  
 College Promotion Committee, 1991-present

Core Sequencing Committee, 1992  
Martindale Center, 1981-93  
Associate Director, 1986-Spring 1990  
Coordinator, 1983-1986  
Responsible for faculty workshops, executive-in-residence, scholar-in-residence, scholar-in-residence programs and conferences  
"Project 21" Curriculum Review Committee, 1989-91  
MBA Committee, 1982-1985; 1989-1992; Chairman, 1991-1992  
College Policy Committee, 1986-1988  
Graduate Admissions Committee, 1978-1985; Chairman, 1979, 1984-1985  
Headed United Fund effort for Business College, 1983  
Continuing Education Committee, 1979-1985  
College Inventory, 1975-1977  
Long-Range Planning Committee, 1975  
Doctoral Committee, 1974-1977

### Accounting Program

Chairperson, 1988-1994, 1998-present  
Business Department Vice-Chair and Accounting Program Director, 1997-1998  
Provided faculty leadership to the Accounting Career Awareness Program, 1999-2003  
Accounting Program Reaccreditation, 1997-present  
Coordinator and writer of three progress reports, 1997-1999  
Strategic Plan Committee  
Student Task Force  
Advisory Board Task Force  
Curriculum Task Force  
Coordinator, Focus Group with Big 5 Firms, 1992-present  
Accounting Club Advisor, 1999-present  
Originator and director, Weekend Conference on Professionalism (Junior accounting majors)  
Feb. 1993, Feb. 1994, Co-coordinator 1996, Planning Committee, 1998-present  
Faculty liaison to Business Advisory Council subcommittee for Accounting & Law, 1991-1994  
Arranged Coopers & Lybrand Seminar in Teaching and Learning Faculty Development Program, Spring 1992  
Research Selection Committee, 1987-present  
Counseling of accounting majors, 1976-present  
Placement Service Representative, 1975-present  
Faculty Recruitment Committee, 1978; 1984-present  
Freshman Parents Day Convocation speaker, 1985  
Co-Chairman of the Coopers & Lybrand Visiting Scholar Program, Charles Horngren, 1985; Lee Seidler, 1985  
United Fund Representative, 1975, 1982  
Library Committee, 1975-1977  
Beta Alpha Psi Faculty Adviser, 1974-1977  
Counseling of freshmen and sophomores, 1973-1976

### Professional Service

#### Offices Held in Professional Accounting Organizations

Institute of Management Accounting, Lehigh Valley Chapter:  
President, 1985-1986; Chapter received national award (ranked 12/194).  
Vice President, 1983-1985  
Educational Director, 1980-1983

American Accounting Association, 1970-present  
Management Accounting Section Mid-Atlantic Regional Director, 1977-1999  
Managerial Accounting section, Practitioner Linkages Committee, 1995-1998  
Board of Governors, Administrators of Accounting Programs Group, 1993-1995  
Vice-President, Administrators of Accounting Programs Group, Mid-Atlantic region 1991-1992,  
arranged the Administrators of Accounting Programs Group Mid-Atlantic session, Spring 1993

### Board Memberships

Board of Directors of Lannett, Inc. (LCI), the oldest manufacturer of generic drugs.  
Chair of the Audit Committee

### Professional Consulting, Invitations and Presentations

Attended the Wiley Symposium on Accounting Education, March, 2006  
Member of the KPMG Audit Committee Institute, attended one-day workshop, Fall 2005, Summer 2006  
Invited participant in the Ernst & Young Symposium, two-day conference, Summer 2005  
Invited participant in the KPMG Symposium, two-day conference, Summer 2005, Summer 2004, Summer 2003  
Invited participant in the PWC Symposium, two-day conference, Summer 2005, Summer 2004  
Presented "How to Attract Accounting Majors" at the American Accounting Association Accounting Program Leaders Group, Spring 2000, Spring 2002; "Relationship with Employers," Spring 2004  
Presented "Use of Technology to Enhance Learning" to Friends of the Library (fall 2000), Bethlehem Rotary (Summer 2000), and Lehigh Emeriti Faculty (Spring 2000)  
Invited participant in Deloitte & Touche "Enhancing the Learning Experience Seminar," July 2000  
Administrators of Accounting Programs Group, presentation on Retention of Majors, Spring 1999  
American Accounting Association Regional Meeting, Moderator for Panel Discussion on New Teaching and Learning Initiatives in Managerial Accounting, Spring 1996  
Elizabethtown College Accounting Advisory Committee, 1994-present  
Helped conduct one day workshop on Academic/Professional Partnerships, July 1995  
Mid-Atlantic American Accounting Association 1995 regional meeting, reviewer, December, 1994  
Panel member of Academic/Professional Partnership, Mid-Atlantic Placement Association, Philadelphia, May 1994  
Invited participant by Coopers & Lybrand to visit and review University of Southern California's Year 2000 Curriculum Project, March 1994

One of six academic/professional evaluators for national competition for universities requesting strategic planning assistance from the Ernst & Young Foundation, March 1994  
Helped plan and participate in the week-long Ernst & Young Leadership Conference for 25 accounting department chairpersons, Summer 1992  
Served as facilitator for the Houghton Mifflin Educators' three-day conference, Summer 1992  
Invited to attend "Activity-Based Costing: A Hands-On Workshop," sponsored by the Manufacturing Institute in cooperation with Ernst & Young, July 1990  
Invited to attend Ernst & Young 1990 Leader Development Program, specializing in Business Communications, July 1990  
Panelist at Lehigh's Manufacturing, Systems, and Engineering Conference, "Manufacturing: Preparing For The Next Century," October 1989  
Invited participant in J.P. Morgan, Inc. College Relations Seminar, July 1987

Keynote speaker, Reading National Association of Accountants Technical Session, February 1983  
Invited participation at Coopers & Lybrand Seminar on Current Issues, New York City, December 1981  
Invited participant at Coopers & Lybrand National Faculty-Practitioner Seminar in Scottsdale, Arizona, January 1979  
Keynote speaker, Philadelphia National Association of Accountants Technical Session, July 1978  
Presented "How Cost Behavior Influences a Make-Buy Decision," to Mack Trucks operating heads, July 1978  
Coordinator and panelist, "Short-Term Planning Seminar," for local business executives, Lehigh University, Fall 1976  
Evaluated "Standard Cost Reporting" for Mack Trucks, Inc., November 1976

## RESEARCH AND PUBLICATIONS

### Editorial Review Boards

Journal of Managerial Issues, 1991-2001.

### Presentations

(with Manash Ray) "Selecting and Implementing Linked Metrics: Organizational Issues," Invited Project presented at International Quality and Productivity Center Conference, "Using the Balanced Scorecard To Measure Corporate Performance," held in Boston, MA, September 1996

### Publications

"Accounting for Human Resource Expenditures and Internal Performance Evaluation: Some Evidence," Journal of Managerial Issues, Vol. III, Number 3, Fall 1991; winner of the Lehigh Valley Chapter of the Institute of Management Accounting manuscript contest

Reconciling Cash Flow Decision Making and Accounting Performance Evaluation: A New Approach for Manufacturing Firms" (with Eli Schwartz), Journal of Cost Management for the Manufacturing Industry, Fall 1987; winner of the Lehigh Valley Chapter of the Institute of Management Accounting manuscript contest

"Using Breakeven Analysis When Cost Behavior is Unknown" (with James A. Talbott Jr.), Management Accounting, July 1986; Institute of Management Accounting Certificate of Merit recipient; republished in a Dutch publication, Kluwer Bedrijfswetenschappen

"The Introductory Computer Course in the Accounting Curriculum: Objectives and Performance (with Lamont Steedle), Computer Education, Vol. 47, Stafford, England, June 1984

Book Review, Principles of Accounting, 2/E by Skousen, Langenderfer and Albrecht, Accounting Review, Vol. 57, January 1984

"The Introductory Computer Course in the Accounting Curriculum: Designing Programming Assignments to Meet Educational Objectives" (with Lamont Steedle), presented at the 1982 Northeast AIDS Conference (April 16); published in the Proceedings of the Northeast AIDS Conference, Spring 1982, summarized in Computing Newsletter, Vol. XVI, No. 3, College of Business Administration, University of Colorado Springs, November 1982

"Target Return Pricing: Panacea or Paradox?" (with James E. Hansz), presented at the Southern Marketing Association, Fall 1978; published in the Proceedings of the Southern Marketing Association, Fall 1978  
"Human Asset Accounting As An Aid to Decision Making," Accountancy, Vol. 89, City House, London, England, March 1978 (cover story)

"American Steel Corporation," a case study with teaching note accepted for presentation at the Eastern Case Writers Association case workshop in Philadelphia, November 9-11, 1977 (sponsored by the Intercollegiate Case Clearing House); published in Intercollegiate Bibliography --Cases from the 1977 Intercollegiate Case Workshops; reported in Gordon Chen and Bob McGarrah, Operations Management of the Total Enterprise (Cost Control Section), Dryden Press, November 1, 1979

"Using Statistical Decision Theory in Deciding Whether or Not to Investigate Standard Cost Variances: An Empirical Study" (with James M. Clapper), presented at the Southeast American Institute for Decision Sciences, Spring 1973, published in The Proceedings of the American Institute for Decision Sciences, Spring 1973