

# **SPEAKERS**

## **Fourteenth Annual Conference on Financial Reporting November 7, 2003**

**RADA BROOKS**  
**Executive Director, CFRM**  
**Haas School of Business, University of California, Berkeley**

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Rada Brooks was appointed Executive Director of the Center for Financial Reporting and Management at the Haas School of Business in July 2002. Prior to that, she had been an accounting lecturer at the Haas School of Business since 1997.

Rada started her accounting career with Deloitte and Touche in San Francisco, and then held financial management positions with Wells Fargo Bank and Citicorp. Since 1992, she had been a lecturer in accounting at the International University of Japan and Loyola University Chicago.

Rada has a BS degree from the University of Colorado, an MBA from the London Business School and is a Certified Public Accountant. She is a member of the American Institute of Certified Public Accountants and is currently serving on a CPA Simulations Development committee.

**JIM CAMPBELL**  
**Corporate Controller**  
**Intel Corporation**  
**Member, FEI Committee on Corporate Reporting**

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Jim has a BA in business and accounting and is a CPA. He has had twenty one years of broad financial experience at Intel. Jim holds the post of corporate controller and has the responsibility for global accounting, financial services and external reporting. Prior to his corporate controller position, Jim was responsible for international finance and was based in Europe. Jim spent three years in Europe, his second international position.

**TOM CAMPBELL**  
**Dean, Haas School of Business**  
**University of California, Berkeley**

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Former congressman and Stanford law professor Tom Campbell began in 2002 as the thirteenth dean of the Haas School of Business. "The chance to be dean at

such a prestigious business school is a tremendous honor and opportunity," said Campbell, in the press release announcing his appointment. "That it is at a public university enables me to combine both public service and education: the two career paths my life has followed."

Campbell had been a law professor at Stanford University since 1983. He was elected five times to represent the Silicon Valley area of California in Congress. Among his legislative achievements were authorship of the 1998 Food Bank Relief Act and the 2000 Peace Corps Reauthorization Act.

Campbell also was elected as a California state senator in 1993. During a two-year term, he earned ratings by the Sacramento-based "California Journal" as the most ethical state senator, the best overall senator and the state Senate's best problem solver. "Tom Campbell fits the Haas School's mission perfectly, in the breadth of his experience and in his perspective," said UC Berkeley Chancellor Robert M. Berdahl about the appointment. "He is a legal scholar who holds a Ph.D. in economics, is extraordinarily knowledgeable about business issues, is dedicated to public service and is an educator of considerable achievement."

A native of Chicago, Campbell earned his bachelor's and master's degrees in economics at the University of Chicago, and a law degree from Harvard in 1976. He returned to the University of Chicago, earning a Ph.D. in economics there in 1980. His dissertation was the first quantitative measurement of discrimination against women in federal civil service employment.

**BARBARA A. CARBONE**  
**Audit Partner**  
**KPMG LLP**

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Barbara is an audit partner in the San Francisco office. She has been a partner at KPMG for 8 years and has 22 years of experience providing auditing, accounting and business advisory assistance. From 2000 to 2002, Barbara was in the Silicon Valley office where she led KPMG's Software and Services Practice nationally and globally. Prior to returning to the Bay Area in 2000, she served two years as the National Partner in Charge of Human Resources for the Firm's Assurance Practice in the Executive Offices in New York.

Currently, Barbara is a member of the Information, Communications and Entertainment practice at KPMG with a primary area of focus on companies in the Software and Services practice. Throughout her career, Barbara has also worked with equipment manufacturers, financial institutions, consumer products companies and leasing companies. Barbara has experience in serving smaller privately held companies as well as U.S. and international publicly held corporations. Her experience includes financial statement audits, assisting in structuring transactions, purchase accounting and revenue recognition. She has assisted a number of companies to develop the discipline and processes required to be successful

through their evolution including initial public offerings and beyond and has significant experience with mergers and acquisitions, divestitures and spin-offs.

Barbara is a member of KPMG's Sarbanes-Oxley Resource team. She has completed KPMG's International Development program in Burgenstock, Switzerland and participated in the Firm's Summit 2002 leadership development program. Barbara is a member of the American Institute of Certified Public Accountants and the California Society of Public Accountants. She is a trustee of the KPMG Foundation.

Barbara received a Bachelor of Science degree from California State University, Sacramento.

### **MICHAEL DANCE**

**Lecturer in Accounting**

**Haas School of Business, University of California, Berkeley**

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Michael Dance is a retired KPMG partner and is now a lecturer of auditing and accounting courses at the Haas School of Business.

Mr. Dance started his accounting career with KPMG in 1978 and specialized in providing audit, accounting and assurance services. During his 24 year career at KPMG he had the opportunity of working with clients in technology, health care and the real estate industries. As the San Francisco partner in charge of campus recruiting he discovered the teaching opportunities at Haas and retired from KPMG in 2002.

Mr. Dance has a BA degree in Economics from California State University and is a Certified Public Accountant.

### **NORA DOUGHERTY**

**Vice President, Derivative Products**

**Goldman, Sachs & Co.**

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Nora Dougherty is a Vice President in the Derivatives Products Group of Goldman, Sachs & Co. She joined Goldman Sachs in 2002 where she works with Goldman Sachs professionals and our clients on the accounting for derivative transactions and other financial instrument transactions. Prior to joining Goldman Sachs, Nora was at PricewaterhouseCoopers LLP. While at PwC, she completed a tour of duty in the National Office and worked in the Capital Markets Advisory Group.

Nora is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants. She has a Bachelor of Science in Accounting from the University of Oregon.

**QINTAO FAN**  
**Assistant Professor of Accounting**  
**Haas School of Business, University of California, Berkeley**

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Ms. Fan joined the Haas School of Business in July 2003. She holds an MA in Economics from the University of Maryland at College Park, an MS in Statistics and a PhD in Business Administration from Stanford University.

Her dissertation focuses on firms' strategic financial reporting choices and the associated pricing implications in capital markets. She is also interested in issues related to managerial incentive and performance evaluation.

**KAYLA J. GILLAN**  
**Member, Public Company Accounting Oversight Board**

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Ms. Gillan is one of four founding members of the Public Company Accounting Oversight Board, an organization created by the landmark Sarbanes-Oxley Act of 2002 and charged with reforming the way in which public companies are audited. Prior to her appointment to this Board, Ms. Gillan worked in the pension field for over 16 years, specializing in trust, securities, governance, administrative, policy and operational matters. Ms. Gillan served for 6 years as General Counsel to the \$130 billion California Public Employees' Retirement System (CalPERS) and for 10 years in other positions, including Deputy General Counsel. She was a principal architect of CalPERS' corporate governance program, managed all aspects of the fund's legal services, and oversaw a staff of internal auditors. Working directly with CalPERS' board members, Ms. Gillan helped craft the board's internal governance documents, including defining the roles of the board and staff, and facilitated the resolution of intra-board and board/staff conflicts.

Ms. Gillan graduated with honors from the California State University at Sacramento and received her law degree from the University of California at Davis. She has published and been a frequent speaker on subjects including corporate governance, international investments and managing legal services. She served on the Executive Board of the National Association of Public Pension Attorneys, where she also chaired the Working Group on Securities Litigation as well as the Investment Section; she is a past member of the Legal Advisory Committee to the Board of Directors of the New York Stock Exchange. In 1995, the National Law Journal named Ms. Gillan as one of this nation's top 40 attorneys under the age of 40. In 1998, this same publication named her among the country's top 50 women lawyers.

**GEORGE KENNEDY**  
**Assurance Partner**  
**PricewaterhouseCoopers LLP**

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George Kennedy is an assurance partner with PricewaterhouseCoopers in the San Francisco office. In addition to serving as the lead client service partner for a large multi-national company and two other public companies, he serves as the concurring review partner on several other public companies and is presently the West Region Risk Management Partner for the Telecommunications Sector. His other firm responsibilities have included partner-in-charge of the audit practice for the San Francisco office and the West Region Industry Leader for the Consumer and Industrial Products and Services Industry Group.

Mr. Kennedy began his professional career in 1977 in Dallas, Texas. He moved to Los Angeles in 1986 and then to San Francisco in 1988. He was admitted to the partnership in 1990.

In his twenty six years of professional experience, he has provided auditing, accounting, and business advisory services to companies in a variety of industries including telecommunications, entertainment, high technology, real estate, retailing, consumer products, hospitality, manufacturing, construction and independent power production. His client companies have ranged in size from closely held emerging business enterprises to U.S. publicly held companies, including those in the Fortune 100. For the past sixteen years he has specialized in serving large multinational companies in a variety of industries.

Mr. Kennedy has a Bachelor of Business Administration degree from the University of Texas at Austin. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

**BOB LAUX**  
**Director of External Reporting**  
**Microsoft Corporation**  
**Member, Accounting Standards Executive Committee**

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Bob Laux is the Director of External Reporting at Microsoft Corporation. Prior to joining Microsoft in 2000, Bob was an Industry Fellow at the Financial Accounting Standards Board. Before joining the FASB, Bob was the Manager of External Reporting at General Motors Corporation. Bob is currently a member of the Accounting Standards Executive Committee (AcSEC) of the AICPA and a member of the recently formed AICPA Special Committee on Business Reporting. Mr. Laux holds a BA in Accounting from Michigan State University and an MBA in Finance from the University of Houston. He is a Certified Public Accountant and a Certified Management Accountant.

**MARIA NONDORF**  
**Assistant Professor of Accounting**  
**Haas School of Business, University of California, Berkeley**

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Maria Nondorf recently moved from Chapel Hill, North Carolina to Berkeley to join the Haas School of Business' accounting group. The newly minted assistant professor researches the effects of accounting on the structure of firms' corporate financing activities, in particular, mergers and acquisitions. Her dissertation examines how the inability to repurchase shares affected high technology firms that used the pooling-of-interests method to account for acquisitions in the 1990's. She is currently examining changes in both target and buyer stock option plans surrounding acquisitions to assess the incentive effects of such changes and to evaluate the association between accounting for stock options and alterations to stock option plans prior to such acquisitions.

Prior to obtaining her PhD from the University of North Carolina, Maria was a senior manager in the Corporate Finance Transaction Services Group of PricewaterhouseCoopers in New York, NY. She is a CPA in the state of Georgia where she received her BA in accounting from Mercer University.

**CRAIG C. OLINGER**  
**Deputy Chief Accountant**  
**Division of Corporation Finance**  
**Securities and Exchange Commission**

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Craig C. Olinger was appointed Deputy Chief Accountant of the Securities and Exchange Commission's Division of Corporation Finance in April 1997, after serving as an Associate Chief Accountant since 1991. His responsibilities include oversight of financial reporting matters affecting foreign registrants as well as the formulation of Division policies regarding financial reporting and disclosure by public companies. He serves as an observer to the AICPA International Practices Task Force. Prior to joining the SEC in 1986, he was employed by PricewaterhouseCoopers. Mr. Olinger received his M.A.S. from the University of Illinois and his B.S. from Lebanon Valley College. He is a member of the AICPA.

**TIFFANY ANN RASMUSSEN**  
**Partner**  
**KPMG LLP**

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Tiffany Rasmussen is a partner in KPMG's Northern California Practice with a focus on government, other not-for-profits and consumer markets. She has over 17 years of experience working with KPMG. Tiffany has led the global development

and implementation of KPMG's audit methodology within KPMG's U.S. and global product development headquarters in Montvale, New Jersey.

Tiffany also has various responsibilities within KPMG including: development and instruction of training seminars within KPMG and to client organizations, development of national methodological manuals, leading KPMG's western area audit support team and serving as the San Francisco office scheduling and human resource partner.

Tiffany is a Certified Public Accountant in the State of California. She is a member of the American Institute of Certified Public Accountants (AICPA) and the California Society of Certified Public Accountants. Tiffany also served as a member of an AICPA task force rewriting Statements of Auditing Standards related to audit risk assessments.

Tiffany graduated from the University of California at Berkeley with a Bachelor of Arts degree in Sociology.

**COLLEEN A. SAYTHER**  
**President and CEO**  
**Financial Executives International**

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Colleen A. Sayther was named President and CEO of Financial Executives International (FEI) in March of 2003. FEI is the professional association of choice for senior-level corporate financial executives and the leading organization dedicated to advancing ethical, responsible financial management. Serving 15,000 members from all industries, the global association is a proactive advocate, working with regulators and legislators on behalf of the membership.

Prior to joining FEI, Sayther served as Senior Vice President and Chief Financial Officer, North America, of Havas Advertising (NASDAQ: HAVS), the fifth largest advertising holding company in the world. At Havas, Sayther was responsible for North American financial operations, including tax, controller and treasury functions, SEC and U.S. GAAP reporting and worldwide accounting policies, as well as establishing and staffing the company's North American headquarters.

Sayther brings to FEI 19 years of public accounting and corporate finance management experience. She began her career in public accounting with firms formerly known as Touche Ross and Coopers & Lybrand. She then spent thirteen years with AT&T as Assistant Controller of AT&T Capital during a period of enormous growth, and later as Vice President and Chief Accountant at AT&T Corporate.

Sayther earned a BA in Economics from Rutgers University in New Brunswick, NJ, and an MBA in Management from NYU's Stern School of Business in New York City, where she was a Stern Scholar in the Executive Management Program.

A member of FEI since 2000, Sayther is listed in the *National Register of Who's Who in Executives and Professionals*. She has three children and resides in Rockaway Township, New Jersey.

**KATHERINE SCHIPPER**  
**Board Member**  
**Financial Accounting Standards Board**

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Katherine Schipper was appointed to the Financial Accounting Standards Board (FASB) effective September 2001. Prior to joining the FASB, she was the L. Palmer Fox Professor of Business Administration at Duke University's Fuqua School of Business.

Ms. Schipper has published research papers on a range of financial reporting and corporate finance issues, and has been the recipient of several grants and awards, including the American Accounting Association's Outstanding Educator award. She has served the American Accounting Association as President and as Director of Research, and as President of the Financial Accounting and Reporting Section. She was a member of the FASB's Financial Accounting Standards Advisory Council (FASAC) from 1996 to 1999. She has been a member of the board of directors of both a public company and a mutual fund.

Ms. Schipper holds a BA degree from the University of Dayton, MBA, MA and PhD degrees from the University of Chicago and an honorary degree from Notre Dame University.

**SCOTT TAUB**  
**Office of the Chief Accountant , Deputy Chief Accountant**  
**Securities and Exchange Commission**

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Scott A. Taub joined the United States Securities and Exchange Commission ("SEC") staff as a Deputy Chief Accountant in the Office of the Chief Accountant in September 2002. In this role, he is responsible for resolution of accounting and auditing practice issues, rulemaking projects, and oversight of private sector standard-setting efforts and regulation of auditors.

Previously, he was a partner in Arthur Andersen's Professional Standards Group, where he worked with clients on matters of accounting and auditing, developed Arthur Andersen's accounting policies, and represented the firm before the FASB, AICPA, EITF, SEC and IASB. Scott was a member of the SEC staff between 1999 and 2001 as a Professional Accounting Fellow. During his fellowship, Scott worked with registrants on many accounting and reporting issues, including the implementation of Staff Accounting Bulletin No. 101 on revenue recognition, and served as the SEC Observer on several working groups of the EITF. Scott began

his career with Arthur Andersen in 1990, and spent seven years in the audit practice before joining the Professional Standards Group in 1997.

**LYNN E. TURNER**

**Professor and Director of the Center for Quality Financial Reporting  
Colorado State University**

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Lynn E. Turner has the unique perspective of having been a partner in one of the major international accounting firms, a chief financial officer and executive in industry, the Chief Accountant of the Securities and Exchange Commission and currently a professor of accounting and corporate board member.

Mr. Turner served as the Chief Accountant of the Securities and Exchange Commission (SEC) from his appointment by the SEC Chairman in July 1998 to August 2001. As Chief Accountant, Mr. Turner was the principal advisor to the SEC Chairman and Commission on financial reporting and disclosure by public companies in the U.S. capital markets as well as the related corporate governance matters. These issues included the oversight and development of U.S. accounting, disclosure and auditing standards, the development and coordination of international accounting standards, as well as matters affecting audit committees of public companies. In this capacity Mr. Turner worked regularly with Congress, various federal and state government agencies, international regulators, representatives of industry, and the accounting profession.

Lynn Turner joined the faculty of Colorado State University in August 2001 where he is a professor of accounting in the College of Business and Director of the Center for Quality Financial Reporting.

From June of 1996 to June of 1998, Mr. Turner was the Chief Financial Officer and Vice President of Symbios, Inc an international semiconductor and storage manufacturer. Mr. Turner was responsible for the company's financial and management reporting, risk management and budgeting processes. He also worked closely with the Chief Executive Officer and the Board of Directors in the development and implementation of the company's business strategy.

Before joining Symbios, Mr. Turner was a partner with Coopers & Lybrand, (now PricewaterhouseCoopers). Mr. Turner served as one of the firm's national SEC review partners. He was the National Practice Leader responsible for the national C&L High Technology Audit Practice. Mr. Turner joined C&L in July 1976 and remained with the firm until 1996 with the exception of a two-year appointment to a Fellowship with the SEC from 1989 to 1991.

Mr. Turner has served as an expert witness for and testified before Congress on several occasions. He has appeared on National Public Radio and all the major television networks including NBC, ABC, CBS, CNN, CNBC, CNNfn, Bloomberg TV and MSNBC. Mr. Turner has also served as one of six members of the Panel of Experts for the International Monetary Fund (IMF). This panel of international

experts was responsible for making recommendations to the IMF with respect to improving controls over its international lending practices.

Mr. Turner is a member of the Board of Directors of Sun Microsystems. He serves as a senior advisor to Kroll Zolfo Cooper and director of research at GlassLewis LLC. Kroll Zolfo Cooper specializes in Corporate Advisory and Restructuring, and Forensic and Litigation Consulting. GlassLewis is an independent research firm providing investors proxy, corporate governance and financial research.

Mr. Turner has received honorary doctorates in Business Administration from Central Michigan University and Grand Valley State University. He has also twice been a recipient of the SEC Chairman's Award for Excellence. He has been the Colorado State University College of Business Alumni of the Year, and has received from Beta Alpha Psi, the National Accounting Honorary Society, the national award for Business Information (Accountant) Professional of the Year.

Mr. Turner is a member of the Colorado Society of Certified Public Accountants (CSCPA), the American Institute of Certified Public Accountants, and Financial Executives International. Mr. Turner holds an MA in Accounting from the University of Nebraska and a BA in Business Administration, with a concentration in Accounting, from Colorado State University.

**John E. Wolfson**  
**Partner**  
**Deloitte & Touche LLP**

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John E. Wolfson is a partner with Deloitte & Touche in its National Office in Wilton, Connecticut. He is the National Director of SEC Services for D&T. In that capacity, Mr. Wolfson is in-charge of the SEC Services group which performs pre-filing reviews of SEC filings, establishes firm policy with respect to SEC matters, assists clients through the SEC comment process, and works with the firm's Independence department to monitor SEC and AICPA independence policies.

Mr. Wolfson is the firm's representative on the American Institute of Certified Public Accountants SEC Regulations Committee as well as on other firm and professional committees and task forces.

Mr. Wolfson began his career with Deloitte & Touche in Los Angeles, California. He has a Bachelor of Science degree from the University of California, Los Angeles and a Master of Business Administration from the University of Southern California. In 1985, Mr. Wolfson moved to the Orange County, California office where he functioned as a lead client service partner and later was the Professional Practice Director for the office. Mr. Wolfson transferred to the National Office in 1999.