

# Center for Financial Reporting and Management

20<sup>th</sup> Annual Conference on Financial Reporting

## Speaker Biographies



### **GREG BAKEIS**

*National Partner*

*PricewaterhouseCoopers LLP*

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Gregory A. (Greg) Bakeis is a national consulting partner in the SEC Services Group of PricewaterhouseCoopers' National Professional Services Group, where he advises engagement teams and clients on matters of SEC reporting and compliance, as well as other areas of accounting, auditing and financial reporting.

Greg joined PwC in 1987 in Indianapolis, Indiana where he served the Consumer and Industrial Products practice, focusing on a diverse range of public and private clients. He joined the PwC National Office in 1999, working first in Florham Park, New Jersey, and has, since 2001, led the West Coast SEC Services practice in San Jose.

Greg is a graduate of the University of Notre Dame, where he received a Bachelor's Degree in Business Administration with a concentration in Accountancy. He is also a member of the American Institute of Certified Public Accountants, a number of state CPA Societies, and is licensed to practice in California, Indiana, and New Jersey.



### **MARY E. BARTH**

*Joan E. Horngren Professor of Accounting, Stanford University*

*Immediate Past Board Member, IASB*

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Mary E. Barth is the Joan E. Horngren Professor of Accounting and Bob and Marilyn Jaedicke Faculty Fellow at the Stanford University, Graduate School of Business (GSB). Professor Barth was a member of the International Accounting Standards Board (IASB) from its inception in 2001 until 2009. Currently, she serves as Academic Advisor to the IASB. Prior to joining the IASB, Professor Barth's accounting standard setting activities included serving as a member of the Accounting Standards Executive Committee of the American Institute of CPAs and the Financial Accounting Standards Advisory Council of the Financial Accounting Standards Board. Prior to joining the faculty at Stanford in 1995, she was an Associate Professor at Harvard Business School and an audit partner in Arthur Andersen & Co.

Professor Barth's research focuses on financial accounting and reporting issues, particularly topics of interest to accounting standard setters. Her research is published in a variety of journals and has won several awards, including the American Accounting Association's (AAA) Competitive Manuscript Award and, on two occasions each, the Wildman Medal Award and the Best Paper Award of the Financial Accounting and Reporting Section of the AAA. She has

been an Associate Editor of The Accounting Review and is on the Editorial Boards of several other academic journals. Professor Barth is a recipient of the GSB's MBA Distinguished Teaching Award and PhD Faculty Distinguished Service Award. Professor Barth is active in the AAA, having served as Vice President and as Chair of several committees. She is a recipient of the Outstanding International Accounting Educator Award of the AAA's International Section. Professor Barth holds an AB from Cornell University, an MBA from Boston University, a PhD from Stanford University, and a DSc(HC) from Lancaster University.



## **PRAT BHATT**

*VP, Corporate Controller, & Principal Accounting Officer, Cisco Systems  
FEI Research Foundation Trustee*

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Prat Bhatt is Vice President, Corporate Controller and Principal Accounting Officer at Cisco. In this capacity he is responsible for globally managing external reporting, compliance, accounting process, systems and controls.

Prior to his appointment to Corporate Controller and Principal Accounting Officer, Prat served as Vice President and Assistant Corporate Controller. Mr. Bhatt has been with Cisco Systems since November, 2000 and has held various other positions in the Global Corporate Controller's Organization. Prat has had global responsibility for Cisco's Virtual Close process. He has recently led efforts to drive collaboration and web 2.0 processes into the virtual close process and has driven a number of key initiatives within the finance organization.

Prior to his employment at Cisco, Prat spent two years with Kaiser Permanente as the Director of Financial Operations responsible for corporate financial planning and analysis as well as corporate finance. Prat also has nine years of public accounting experience with Ernst & Young LLP. He left Ernst & Young's San Francisco practice as a Senior Manager in the audit practice.

Prat is a Certified Public Accountant licensed in California. He received a masters degree in accounting from the University of Southern California and a bachelors degree in Economics from the University of California, Santa Cruz.

He is a member of the audit committee of the Cisco Systems Foundation and is a Trustee of the Financial Executives Research Foundation.

Prat lives in Northern California with his wife, Rebecca and three children, Timothy, Daniel and Katharine.



## **MARK BIELSTEIN**

*National Partner, KPMG LLP*

*EITF Member*

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Mr. Bielstein is the partner-in-charge of the Accounting Group of KPMG's Department of Professional Practice – Audit & Advisory in New York, New York.

Mr. Bielstein is a member of the Emerging Issues Task Force of the Financial Accounting Standards Board and a former member and Chairman of the Accounting Standards Executive Committee of the AICPA.

Prior to joining the Department of Professional Practice in 1997, Mr. Bielstein served as an audit engagement partner in KPMG's San Antonio, Texas office for clients in the hospitality, real estate, construction, oil and gas, and investment services industries. Mr. Bielstein also served as the Professional Practice Partner for the San Antonio office.

Mr. Bielstein joined KPMG's San Antonio office in 1978 following graduation from Baylor University with a BBA degree in economics. He is a member of the Hankamer School of Business Advisory Board at Baylor University.



## **SUSAN SCHMIDT BIES**

*Former Member of the Board of Governors*

*Federal Reserve System*

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Dr. Bies is a consultant and speaker, and appears frequently on CNBC and Bloomberg television. She is a member of the Boards of Directors of Zurich Financial Services and Bank of America and a member of the Senior Advisory Board of Oliver Wyman. In 2007-2008 she was a member of the Securities and Exchange Commission's Advisory Committee on Improvements to Financial Reporting, and chairman of its substantive complexity sub-committee. She was inducted into Financial Executives International's Hall of Fame in 2008.

From 2001 until 2007, Governor Bies was a member of the Board of Governors of the Federal Reserve System. Between 1996 and 2001, Dr Bies was a member of the Emerging Issues Task Force of the Financial Accounting Standards Board. She has served in leadership positions in many organizations including the Financial Executives International's Committee on Corporate Reporting, American Bankers' Association Chief Financial Officer committee, and the Bank Administration Institute's Accounting and Finance committee.

Dr. Bies was an officer of First Tennessee National Corporation, Memphis, Tennessee from 1979-2001, including executive vice president, chief financial officer, executive vice president of risk management and auditor. She began her career in 1970 as an economist with the Federal Reserve Bank of St. Louis, Missouri. She then became a faculty member at Wayne State University, Detroit, Michigan and then joined Rhodes College, Memphis, Tennessee.

Dr. Bies has a BS degree from the State University College at Buffalo, New York and received an MA and Ph.D. in Economics from Northwestern University, Evanston, Illinois.



## **DAVID BOND**

*Senior VP, Finance & Control, Safeway Inc.*

*FEI Committee on Corporate Reporting*

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David Bond is Senior Vice President, Finance and Control and an Executive Officer for Safeway Inc. Mr. Bond is Chief Accounting Officer and responsible for all accounting and financial reporting functions. In addition, he is responsible for all aspects of income tax, Sarbanes-Oxley Act Section 404 compliance, risk management, insurance programs, workers compensation and safety, and liaison with Safeway's affiliate in Mexico.

Prior to joining Safeway in 1997, Mr. Bond spent twenty years at Deloitte & Touche in San Francisco where he became a Partner in 1988. Mr. Bond is a member of the Committee on Corporate Reporting of Financial Executives International. Mr. Bond received his BS from the Honors Accounting Program at The Ohio State University and MBA from the University of Minnesota.



## **SOLOMON DARWIN**

*Executive Director, Center for Innovative Financial Technology*

*Haas School of Business*

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Solomon Darwin is the Executive Director, Center for Innovative Financial Technology and the former Executive Director of Financial Reporting and Management, Haas School of Business at the University of California, Berkeley. He also teaches in the evening MBA and Executive Education Programs. Prior to joining UC Berkeley was Associate Professor of Clinical Accounting at the University of Southern California from 1996 - 2005 and Visiting Professor at Wuhan University in China (summer 2005), EMLyon School of Management in France (summer 2005) and Euromed School of Management in France (summers 1999 - 2004).

Professor Darwin was Senior Manager and Vice President of Finance for Bank of America in 1995, Vice President of Finance at First Interstate Bank from 1993 - 1995, Corporate Controller/Vice President for Glenfed, Inc., from 1984 - 1992 and Senior Financial Analyst for Motorola, Inc., from 1980 - 1983. Professor Darwin has served as President and Chairman of Project India since 1986 and President of Hope for People International since 2005.

In addition to his many academic and professional accomplishments, Professor Darwin has been recognized by his peers and students with numerous awards including the Golden Apple Teaching Awards in 1997 and 2001 from the Marshall Business School, University of Southern California, the Most Innovative Teacher Award in 2000 from USC, the "Who's Who Among America's Teachers" National Teaching Award in 2002, 2004 and 2005, the Motor Board

Outstanding Professor Award in 2003 and the Professor of the Year Award in 2003 (National Greek Society - Gamma Sigma Alpha).

More recently, he was granted the Haas Leadership Award for exemplary service to the school, students and the accounting field.

Professor Darwin is a frequent lecturer on complex financial issues. He received his B.A. degree from San Francisco State University, his MBA from Golden Gate University, his MCCP from Harvard University, Graduate School of Business.



## **RUSSELL GOLDEN**

*Technical Director, FASB*

*EITF Chair*

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In June 2008, Russell Golden was appointed Technical Director of the Financial Accounting Standards Board (FASB). In this role, he oversees FASB staff work on standards-level projects, including both major projects and technical application & implementation activities. He also chairs the FASB's

Emerging Issues Task Force (EITF).

Previously, Mr. Golden was Director of Technical Application and Implementation Activities for the FASB. Appointed to that position in July 2007, Mr. Golden managed FASB activities relating to the application and implementation of accounting standards and other Board pronouncements.

Prior to joining the FASB as a Senior Technical Advisor in 2004, Mr. Golden was a partner at Deloitte & Touche LLP in the National Office Accounting Services department. In this role, he was responsible for providing timely and accurate accounting consultations to partners and clients throughout the United States and globally. Prior to this position, Mr. Golden held various positions within Deloitte & Touche LLP.

Mr. Golden earned his Bachelor's degree from Washington State University. He is a licensed CPA in the states of Washington and Connecticut.



## CONRAD HEWITT

*Immediate Past Chief Accountant*

*U.S. Securities and Exchange Commission*

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Conrad W. Hewitt was the Chief Accountant of the U.S. Securities and Exchange Commission (SEC) 2006-2009. As Chief Accountant, he was the principal advisor to the Commission on Accounting and Auditing matters. Also, Mr. Hewitt was responsible for formulating and administering the accounting and auditing programs of the Commission. He was also responsible for the oversight of FASB (Financial Accounting Standards Board) and the PCAOB (Public Company Accounting Oversight Board) for the commission, as required by the Sarbane-Oxley legislation.

Prior to joining the SEC, Mr. Hewitt had over 30 years experience as a leader of one of the world's largest accounting firms, a strong background as a financial institution regulator, and recent service as Chairman of 10 audit committees (four public companies) and as a director. He was also a trustee of two pension plans and a private charitable foundation.

From 1995-1998, he was the California Superintendent of Banking and Commissioner of the California Department of Financial Institutions. Mr. Hewitt created the new Department of Financial Institutions and became its first Commissioner. Mr. Hewitt was responsible for the supervision and regulation for over 1000 various types of financial institutions.

From 1972 to 1995, Mr. Hewitt was the Managing Partner of Ernst & Young, and its predecessor firm, Ernst & Ernst, in the firm's Northern California Area, San Francisco (1986-1995); Pacific Northwest Area, Seattle (1979-1986); and the Pacific Basin Area, Honolulu (1972-1979). He joined the firm of Ernst & Ernst in Los Angeles in 1962. Mr. Hewitt also managed various types of clients in the financial institution, high technology, health care, and defense contractor industries.

Mr. Hewitt began his career as an auditor in the U.S. Air Force at Strategic Air Command Headquarters, in Omaha, Nebraska. He held the rank of Captain.

Mr. Hewitt has made numerous speeches relative to financial, accounting, and auditing matters such as enterprise risk, fair value, international financial reporting standards, complexity of financial reporting, SEC Accounting and Reporting matters, and board governance.

Mr. Hewitt is a director at the Bank of the West, and a member of its Audit Committee, and Investment and Loans Committee.

Mr. Hewitt earned a Bachelor of Science in Finance at the University of Illinois. He performed graduate work at the University of Southern California-Executive MBA program and participated in executive programs at Stanford University, Kellogg School of Business, Northwestern University, and the Aspen institute.

He is a certified public accountant.



## **MARIE HOLLEIN**

*President & CEO*

*Financial Executives International*

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Marie N. Hollein was named President and CEO of Financial Executives International (FEI) in January 2009. FEI is the professional association of choice for senior-level corporate financial executives and the leading organization dedicated to advancing ethical, responsible financial management.

Ms. Hollein brings over 30 years of extensive corporate and financial services experience to her role at FEI. Ms. Hollein was previously a Managing Director of Financial Risk Management for KPMG, where she led the treasury practice and provides treasury and risk management advisory services to US and global corporations and banking institutions. Prior to joining KPMG in 2005, Ms. Hollein was a Vice President and Regional Director for Ruesch International. She has also held senior financial executive management positions at ABN Amro Bank, Citibank and Westinghouse Electric Corporation.

A noted speaker and author, Ms. Hollein has published articles on risk management in a number of leading industry publications. She has been a member of FEI since 2000, most recently serving as the organization's National Area Director at Large for the Midwest. She also served as Financial Executives Research Foundation's Vice Chair, Board Trustee Member, and Development Committee Chair, and President of FEI's Chicago Chapter from 2004-05.

Her expansive involvement with professional associations also includes board and committee positions at organizations such as the Association for Financial Professionals, Journal of Treasury Management, International Finance & Treasury, Treasury Management Association, Executive Club of Chicago, and the National Education Committee. Ms. Hollein earned a Master of Finance and Management from Carnegie Mellon University, and a Bachelor of Science from La Roche College. Ms. Hollein currently resides with her husband David, and has two grown children, David Jr. and Christine.



## **PRABHAKAR KALAVACHERLA "PK"**

*Board Member*

*IASB*

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Prabhakar Kalavacherla ('PK') was an audit partner at KPMG LLP in the San Francisco office. In addition to working in the US, he has worked extensively in India, where he led KPMG's US GAAP practice, and in Europe.

At KPMG LLP he served as both reviewing partner for clients preparing financial statements for filings with the U.S. Securities and Exchange Commission and more recently according to International Financial Reporting Standards.

PK has specialised in the technology and biotechnology fields. He holds a masters degree in accountancy with distinction from California State University-Chico and is a member of both the Institute of Chartered Accountants of India and the American Institute of Certified Public Accountants. He is also on the board of a not-for-profit organisation, Food for Life, which serves over 800,000 children each day.



## **BOB LAUX**

*Senior Director, Financial Accounting and Reporting  
Microsoft Corporation*

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Bob Laux is the Senior Director of Financial Accounting and Reporting at Microsoft Corporation. Mr. Laux is responsible for Microsoft's financial accounting, including interacting with and responding to accounting standard setters on numerous issues. Financial accounting responsibilities include responding to GAAP questions and issues within Microsoft. He is also responsible for Microsoft's comment letters on new accounting pronouncements and representing Microsoft at standard setters' public roundtables.

Prior to joining Microsoft in 2000, Bob was an Industry Fellow at the Financial Accounting Standards Board (FASB) where he was responsible for coordinating the activities of the Emerging Issues Task Force (EITF). Prior to joining the FASB, Bob spent eight years at General Motors managing their external financial reporting and interacting with and responding to accounting standard setters.



## **RICH LYONS**

*Dean  
Haas School of Business*

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Richard Lyons is the Bank of America Dean of the Haas School of Business, U.C. Berkeley.

Prior to becoming Dean in July 2008, he served at the Chief Learning Officer at Goldman Sachs in New York, a position he held since 2006. As Chief Learning Officer, Rich was responsible for leadership development among the firm's managing directors.

Prior to Goldman Sachs, Rich served as Acting Dean of the Haas School from 2004 to 2005 and as Executive Associate Dean and Sylvan Coleman Professor of Finance from 2005 to 2006. He received his BS with highest honors from U.C. Berkeley (finance) and his PhD from MIT (economics). Before coming to Haas, Professor Lyons spent six years on the faculty at Columbia Business School. His teaching expertise is in international finance.

Dean Lyons' early research focuses on currency markets, a focus reflected in his recent book "The Microstructure Approach to Exchange Rates" (MIT Press). This novel approach to exchange rates examines the market from a trading-room perspective, e.g., the flow of buy and

sell orders and why those orders subsequently affect prices, rather than from the traditional perspective of macroeconomics. This line of work focuses on how dispersed information gets reflected in prices via trading. He has published many articles in professional journals on these and other related topics. Recently, his research has taken a quite different tack, namely, exploring the links between leadership and innovation in organizations. These links are of strategic importance to the Haas School.

Dean Lyons' past consulting relationships include the Federal Reserve Bank, the International Monetary Fund, the European Central Bank, and Citibank. He is a member of the Council on Foreign Relations, and prior to joining Goldman Sachs, served as Chair of the Board of Directors of Matthews Asian Funds. In 1998 Professor Lyons received U.C. Berkeley's highest teaching honor, the Distinguished Teaching Award, and has won the Haas School's teacher-of-the-year award six times.



## **SHEA MALCOLM**

*National Partner*

*Ernst & Young LLP*

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Shea Malcolm is a partner in the New York-based National Professional Practice—Accounting Standards group of Ernst & Young LLP. In this role, Shea currently focuses on the application of, and the development of interpretive guidance for, standards that relate to liabilities and equity and standards that are developed by the FASB's Emerging Issues Task Force.

Prior to joining the National Professional Practice, Shea was a Practice Fellow with the Financial Accounting Standards Board for two years. As a Practice Fellow, Shea was involved with various technical application and implementation projects, including coordination of the Emerging Issues Task Force meetings. Shea was also involved in some of the Board's major projects regarding accounting for financial instruments, hedging and income taxes.

Prior to her fellowship, Shea was a senior manager in Ernst & Young LLP's San Jose office, where she was a member of the Pacific North West Sub-Area Professional Practice Group.

Shea has fourteen years of public accounting experience. She is a graduate of the University of California, Los Angeles, and is a licensed CPA in California and New York.



## **SHARON McCOLLAM**

*EVP, COO & CFO*

*Williams-Sonoma*

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Sharon McCollam is Executive Vice President, Chief Operating and Chief Financial Officer. She is responsible for overseeing the company's finance, accounting, treasury, investor relations, information technology, human resources, corporate procurement, corporate facilities, and business process integration functions.

Ms. McCollam joined Williams-Sonoma, Inc. in March 2000, as the Vice President of Finance and was promoted to the position of Senior Vice President and Chief Financial Officer in October 2000. She was promoted to the position of Executive Vice President, Chief Financial Officer in May 2003 and to her current position in July 2006.

Prior to joining the company, Ms. McCollam most recently served as a divisional Vice President and Chief Financial Officer at Dole Food Company, Inc. She began her career in public accounting with Ernst and Young, and subsequently held Controller, International Controller and Chief Financial Officer positions in divisions of two Fortune 500 companies.

Ms. McCollam is a Director on the Board of Del Monte Foods Company and serves on the Audit Committee.



## **CHARLES NIEMEIER**

*Board Member*

*PCAOB*

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Charles D. Niemeier was named a member of the Public Company Accounting Oversight Board (PCAOB) in October 2002. He served as Acting Chair of the Board from the inception of formal Board activities January 2003 through June 10, 2003. Prior to being appointed to the Board, Mr. Niemeier served as the Chief Accountant in the Division of Enforcement of the U.S. Securities and Exchange Commission and co-chair of the Commission's Financial Fraud Task Force for two and one-half years. Prior to joining the Commission, Mr. Niemeier was a partner in the Washington, D.C. law firm of Williams & Connolly, LLP, where he worked for eleven years. Prior to joining Williams & Connolly, he was a practicing certified public accountant for 10 years. Mr. Niemeier received his J.D. from Georgetown University Law Center and a B.B.A. from Baylor University. Mr. Niemeier was born in Coryell County, Texas and is married to Theresa Niemeier.



## **MARIA NONDORF**

*Faculty Director, CFRM  
Haas School of Business*

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Professor Nondorf joined the faculty at the Haas School of Business upon completion of her PhD at the University of North Carolina at Chapel Hill in 2003. In the summer of 2009, she was named Faculty Director of the Center for Financial Reporting and Management. She currently researches the effects of accounting on the structure of corporate financing activities, in particular, mergers and acquisitions. She is also examining the effect of regulatory involvement on the quality of firms' financial reporting and disclosure. In particular, she is studying the impact of SEC comment letters on disclosure quality and the effects of Sarbanes-Oxley Section 404 on smaller firms. Professor Nondorf teaches intermediate and advanced financial accounting topics to Haas undergraduate and MBA students.

Prior to obtaining her PhD, Professor Nondorf 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 BBA in accounting from Mercer University.



## **CRAIG OLINGER**

*Deputy Chief Accountant, Division of Corporation Finance  
U.S. 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 Price Waterhouse. 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.



## **JIM SCHNURR**

*Senior National Professional Practice Director  
Deloitte & Touche LLP*

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Jim Schnurr has built a distinguished record of service during his 34-year career, having provided audit and related services for many of Deloitte's largest and most significant clients. He has served complex, multinational companies in a variety of industries, with a focus on private equity.

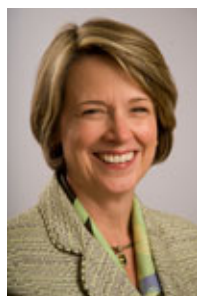
Jim was recently appointed as Deloitte's senior national professional practice director to work more closely with our largest clients on financial reporting and standard-setting matters. Prior to this, he was the deputy managing partner—professional practice for Audit and Enterprise Risk

Services, with responsibility for overseeing all professional practice activities related to accounting, auditing, SEC services, financial reporting, and risk management.

From 1994 to 2002, Jim was a senior partner in Deloitte's Mergers and Acquisitions group in New York, serving our largest private equity and strategic buyer clients. This experience gave him a thorough understanding of the issues associated with large, global transactions.

Jim's many years of experience as a senior technical partner and mergers and acquisitions specialist have provided him with extensive knowledge of SEC and financial reporting matters, and have facilitated significant interaction with regulators and standard setters. He is a member of the Standing Advisory Group of the Public Company Accounting Oversight Board and the Professional Practice Executive Committee of the AICPA Center for Audit Quality, and has participated in various standard-setting activities.

Jim received a BA from Holy Cross College and an MBA from Rutgers University.



## **ARLEEN THOMAS**

*Senior Vice President*

*AICPA*

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Arleen R. Thomas is Senior Vice President of Member Competency and Development at the American Institute of Certified Public Accountants (AICPA). Ms. Thomas is responsible for leading the teams that support the AICPA's members in public accounting, tax and industry. She is also responsible for the areas of the Institute that provide resources, information and guidance to all membership segments, including publications, CPE and professional conferences.

Under her leadership, the AICPA has advocated for an orderly transition to International Financial Reporting Standards for U.S. publicly traded companies. The movement to one set of high quality financial reporting standards is important to the U.S. and global capital markets. The orderly transition is as critical to achieving success. Also, under her leadership the AICPA transformed the paper-based Uniform CPA Examination to a computer-based examination with expanded content. The examination now evaluates key skills necessary to protect the public such as analytics, judgment, communication and research skills. The examination is offered through out the year at Prometric Testing Centers using state-of-the-art technology including interactive simulations. The \$28,000,000 project was successfully launched in April 2004 with over 245,000 sections administered in 2008.

In her role as an officer of the AICPA, Ms. Thomas spends considerable time addressing the political issues that the accounting profession faces. She is actively involved in determining strategic initiatives that guide the profession. She currently oversees the Institute's initiatives for the private company sector and its efforts to improved transparency through the adoption of XBRL. Ms. Thomas is a member of the Interim Board of XBRL International, Inc. and chairs the Finance and Human Resources Committee.



## SUNEEL UDPA

*Visiting Lecturer, Haas School of Business*

*Professor, Saint Mary's College*

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Suneel Udpa is a Visiting Lecturer at the Haas School of Business. He received his M.S. in Business and his Ph.D. in Accounting from Washington University, St. Louis, MO. From 1997-99, Professor Udpa was the Chair of the Department of Accounting at St. Mary's College of California. From 1990-93, he was an Assistant Professor of Accounting at Emory University in Atlanta. His consulting interests are in the areas of cost systems, incentive contracts, and valuation for mergers & acquisitions

Professor Udpa's research interests include: activity-based cost systems, information content of earnings announcements, and valuation. His selected papers and publications include: "Activity-Based Costing for Hospitals," *Health Care Management Review*, Vol. 21, No. 3 (Summer 1996); "Go Online for Company Information," *CPA Journal*, Vol. 66, Issue 5 (May 1996); "Accounting Firm Policies and Procedures to Prevent Insider Trading Abuses," *The Ohio CPA Journal* (Nov/Dec 1996); "Insider Trading and the Information Content of Earnings," *Journal of Business, Finance, and Accounting*, Vol 23, No. 8 (Oct. 1996); "Accounting Education in a Liberal Arts College," *Educational Perspectives*, Vol. XIII, No. 2 (Spring 1996); "The Balanced Scorecard," by Robert Kaplan and David Norton - book review, *The Accounting Review* (January 1997); "Costing the Episode of Care Using Activity-Based Costing," *Global Fees for Episodes of Care: New Approaches to Healthcare Financing*, Douglas Emery, Editor (McGraw Hill Healthcare Education Group, 1998); and "Activity Cost Analysis: A Tool to Cost Medical Services and Improve Quality of Care," *Journal of Managed Care Quarterly* (2005).