

OSCAR J. HOLZMANN
Associate Professor of Accounting

Department of Accounting
University of Miami
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Current Academic Rank: Associate Professor
Primary Department: Accounting
Citizenship: U.S.

HIGER EDUCATION

Ph.D.: Business Administration with concentration in Accounting, Pennsylvania State University, 1974.
Minors: International Business and International Monetary Economics.
M.S.: Accounting, Pennsylvania State University, 1972.
B.S.: Economics, Gannon College, 1968.

EXPERIENCE

Academic:

Associate Professor of Accounting, University of Miami, 1980-Present.
Associate Professor of Accounting, University of South Carolina, 1977-80.
Assistant Professor of Accounting, University of South Carolina, 1973-76.
Graduate Research, Teaching and Administrative Assistant, Pennsylvania State University, Department of Accounting, 1968-72.

Non-Academic:

Member of the Board of Directors of BFC Corp. since 2002. Currently, Chair of its Audit Committee and member of its Compensation and Nominations Committees.

Member: International Accounting Standards Review Committee--Spanish Translation of International Accounting Standards, a consultative body to the International Accounting Standards Board, 1999-Present..

Translation Consultant: Guía de PCGA, 1982, 1984, 1988, 1992, 1994/5, 1996/7 editions; translation of Miller's GAAP Guide editions for the corresponding years, Harcourt Brace Jovanovich. Also translated to Spanish the 1998 Miller's GAAS Guide, published by Harcourt Brace Jovanovich in 1998.

Performed numerous accounting training related consulting engagements in the U.S. and abroad for CPAs and corporate accounting and finance personnel in firms such as Arthur Andersen & Co, Carrier, Globopar (Brazil), KPMG (Costa Rica), IBM, and United Distillers. Other seminars were sponsored by organizations such as ESAN (Sao Paulo, Brazil), Florida Institute of CPAs, the National Association of Accountants, the East China University of Science and Technology (Shanghai), and the Universities of Miami and South Carolina.

Member, Faculty Advisory Committee to the State of Florida Board of Accountancy, 1994-1997

Faculty Resident: Auditing Division, Arthur Andersen & Co., Chicago Office, 1976-77.

Accountant: John August Company, Erie, PA, 1966-68.

Instructor: English Language Training, Uruguayan Navy, 1962-64.

PUBLICATIONS

Juried or Refereed Journal Articles:

“Unethical Financial Decision-Making: Personal Gain vs. Concern for Others,” with Frank Collins, Suzanne H. Lowensohn, and Michael K. Shaub, Advances in Accounting Behavioral Research, Volume 10, 2007, pp. 77-100.

“Self-Interest vs. Concern for Others,” with Michael K. Shaub, Frank Collins, and Susanne Lowensohn, Strategic Finance, March 2005, pp. 41-45

"Business Combinations and Intangible Assets Applied to Financial Institutions," with Paul Munter and Thomas R. Robinson, Bank Accounting & Finance, April 2003, pp. 4-16.

"Update: Mergers and Intangible Assets," The Journal of Corporate Accounting and Finance, January/February 2001, pp. 55-64.

"M&A Accounting: FASB Calls for Ban on Pooling," The Journal of Corporate Accounting And Finance, January/February 2000, pp. 41-50.

"Central American Budgeting Scorecard: Cross Cultural Insights," with Frank Collins and Roberto Mendoza, Journal of International Accounting Auditing & Taxation, Volume 6, Number 2, 1997 (Index Issue), pp. 191-209.

"Strategy, Budgeting and Crisis in Latin America: A Non-Recursive Causal Model," with Frank Collins and Roberto Mendoza, Accounting, Organizations and Society, Vol. 22, No. 7, 1997, pp. 669-689. This article received the ANBAR Three Star Quality Rating in

1998, was listed in its Hall of Fame, and was republished in its Internet site (see <http://www.anbar.com> under "Hall of Fame").

"Central America: The Effect of Organizational Complexity, Competitive Fears, Budgetary Workrole Importance and Budget Criticality on Budgetary Motivation," with Frank Collins and Roberto Mendoza, Journal Of International Accounting Auditing & Taxation, Volume 5, Number 2, 1996, pp. 197-214.

"Accounting for Savings and Loan Mergers: Conflict and Accounting Error," with Kathryn M. Means, Journal of Accounting, Auditing and Finance, Winter 1984.

"Independence of Academic Accountants," with Al L. Hartgraves, The Woman CPA, July 1980.

"Management Reports on Internal Controls," with James G. Johnston, The Louisiana CPA, Winter-Spring 1980.

"Data Privacy Protection: A Prescription for Hospitals," with Al L. Hartgraves, The Internal Auditor, April 1979.

"Current Cost and Present Value in Income Theory," with John Cook, The Accounting Review, October 1976.

"Income Measures of Conglomerate Performance," with Ronald M. Copeland and Jack Hayya, Quarterly Review of Economics and Business, Autumn 1975. Reprinted in C.F.A. Digest, Summer 1976.

"Comment on Covariability of Segment Earnings and Multisegment Company Returns," with Nicholas Gressis, The Accounting Review, January 1974.

Articles Published in a Column in a Refereed Journal:

"Tracking the lease accounting project." (co-authored with Elaine Henry and Ya-Wen Yang) *Journal of Corporate Accounting & Finance* , Volume 19 Issue 1 (Nov/Dec2007): p73-76.

"Fair value measurements: The next step" (co-authored with Elaine Henry and Ya-wen Yang) *Journal of Corporate Accounting & Finance* Volume 18, Issue 6 (September/October 2007): p. 89-94.

"Mitigating the volatility of reported earnings: SFAS 159"(co-authored with Elaine Henry and Ya-wen Yang) *Journal of Corporate Accounting & Finance* Volume 18, Issue 5 (July/August 2007): p. 85-88.

"Financial Statement Impact of SFAS 158," with Elaine Henry and Ya-wen Yang, *Journal of Corporate Accounting and Finance*, May/June 2007, Volume 18, No. 4, pp. 77-81

“FIN 48: Uncertain Tax Positions,” Journal of Corporate Accounting and Finance, with Thomas R. Robinson, March/April 2007, Volume 18, No. 3, pp. 87-90.

“Fair Value Measurements,” Journal of Corporate Accounting and Finance, with Thomas R. Robinson, January/February 2007, Volume 18, No. 2, pp. 87-90.

“Joint Conceptual Framework,” Oscar Holzmann and Thomas R. Robinson, Journal of Corporate Accounting and Finance, November/December 2006, Volume 18, No. 1, pp. 63-67.

“Postretirement Plans,” with Thomas R. Robinson, Journal of Corporate Accounting and Finance, September/October 2006, Volume 17, No. 6, pp. 79-81.

“Accounting For Certain Hybrid Financial Instruments,” with Thomas R. Robinson, Journal of Corporate Accounting and Finance, July/August 2006, Volume 17, No. 5, pp. 83-85.

“Other-than-temporary Impairment Update,” with Thomas R. Robinson and Frank Collins, Journal of Corporate Accounting and Finance, May/June 2006, Volume 17, No. 4, pp. 83-86.

“Recent FSPs on Grant Date and APIC Pool,” with Thomas R. Robinson, Journal of Corporate Accounting and Finance, March/April 2006, Volume 17, No. 3, pp. 93-96.

“Business Combinations Revisted,” with Thomas R. Robinson, Journal of Corporate Accounting and Finance, January/February 2006, Volume 17, No. 2, pp. 75-78.

“Short-Term Convergence Project is Bearing Fruit,” with Thomas R. Robinson, Journal of Corporate Accounting and Finance, November/December 2005, Volume 17, No. 1, pp. 71-75.

“The Hierarchy of GAAP,” with Thomas R. Robinson, Journal of Corporate Accounting and Finance, September/October 2005, Volume 16, No. 6, pp. 83-86.

“Recent FASB Staff Positions,” with Thomas R. Robinson, Journal of Corporate Accounting and Finance, July/August 2005, Volume 16, No. 5, pp. 77-80.

“Statement 123R- Share-Based Payments,” with Thomas R. Robinson, Journal of Corporate Accounting and Finance, May/June 2005, Volume 16, No. 4, pp. 81-84.

“Other-Than-Temporary Impairment,” with Thomas R. Robinson, The Journal of Corporate Accounting and Finance, March/April 2005, Volume 16, No. 3, pp. 79-83.

“Expanding the Frontiers of the Equity Method,” with Thomas R. Robinson, The Journal of Corporate Accounting and Finance, January/February 2005, Volume 16, No. 2, pp. 65-68.

“Fair Value Measurements,” with Thomas R. Robinson, The Journal of Corporate Accounting and Finance, November/December 2004, Volume 16, No. 1, pp. 73-75.

“Changes in Accounting/Reporting for Retirement Benefits,” with Thomas R. Robinson, The Journal of Corporate Accounting and Finance, September/October 2004, Volume 15, No. 6, pp. 65-68.

“International Convergence,” with Thomas R. Robinson, The Journal of Corporate Accounting and Finance, July/August 2004, Volume 15, Issue 5, pp. 87-90.

“FASB Revisits Variable Interest Entities,” with Thomas R. Robinson, The Journal of Corporate Accounting and Finance, May/June 2004, Volume 15, Issue 4, pp. 89-91.

Books and Monographs Published:

Textbook: International Accounting and Reporting, with Thomas Evans and Martin Taylor, first edition published by PWS-Kent, 1985, second edition published by South Western, 1993.

Book Reviews:

Book review of Accounting Services And Growth In Small Economies: Evidence From The Caribbean Basin, by David L. McKee, Don E. Garner, and Yosra AbuAmara McKee; published in Research In Accounting Education, Volume 13, 1999, Edited by Gary John Previts, JAI Press, Inc. (Stamford, Connecticut), Fall 1999, pp. 249-253.

Other Works, Publications and Abstracts:

"Data Laws: An American Perspective," with Al L. Hartgraves, Technology News of America, June 1979.

PROFESSIONAL

Editorial Responsibilities:

Translation: International Accounting Standards Board, Spanish Language Translation Supervisory Committee, member since 1999.

Editor: Proceedings - 1980 Southeast Regional Meeting of the American Accounting Association.

Reviewer/Discussant:

Discussant: Descriptive Analysis of International Accounting Issues session, Annual Meeting of the American Accounting Association, August 1994. Discussed: (1) "Accounting Harmonization Between Australia and New Zealand: Towards a Regulatory Union," Asheq R. Rahman et al; (2) "Norsk Hydro's Communication to International Capital Markets: A Blend of Accounting Principles," Norvald Monsen and Wanda Wallace; and (3) "The Development of International Accounting Standards: An Analysis of Constituent Participation in Standards-Setting," Sara Y. Kenny and Robert K. Larson

Discussant: Translation Issues Session; Academy of International Business 1982 Annual Meeting, October 1982.

Professional and Honorary Organizations:

Education Advisory Committee to the State of Florida Board of Accountancy, Member 1993-97

American Accounting Association, International Section:

Mid Year Committee member, 1994-1995

FORUM Committee member, 1994-1995

1994 Annual Program Committee member

Auditing Committee, Member, 1988-89.

International Financial Accounting Research Committee, Co-Chair, 1987-88.

Member, Liaison Committee with the International Accounting Standards Committee (IASC), International Accounting Section, 1985-86.

FORUM Committee, member, 1982-83.

National Meeting Program Committee, member 1981-82.

Coordinator, Southeastern Region, 1980-81.

Subcommittee on Ph.D. Programs, Chairman, 1980-81.

Beta Alpha Psi, member since 1983.

Institute of Internal Auditors, member since 1977. Ex member of the Board of Governors, Palmetto Chapter, South Carolina, 1978-79.

Honors and Awards:

Beta Alpha Psi, University of Miami Chapter: Outstanding Faculty Member Award, Fall 2003.

Invited Speaker: VIII NATIONAL CONGRESS OF ACCOUNTANTS, Panama City, Panama. May 14, 1992. (Also listed below under Other Professional Activities).

Outstanding Seminar Leader, Florida Institute of Certified Public Accountants, 1980.

Outstanding Paper Award, Southeastern Regional Meeting of the American Institute for Decision Sciences, 1980.

Penn State's Representative, American Accounting Association Doctoral Consortium, 1971.

Grantee, Price Waterhouse Foundation Doctoral Dissertation Grant, 1972.

Speeches and Presentations:

Presentation: "Multicultural Budgets and Attitudes: Cross-cultural Differences," with Frank Collins and Olga Quintana, Proceedings of the Conference on Emerging Issues in International Accounting and Business 2003, Niagara Falls, NY, August 2003, p. 51.

Speech: Israel Bond Society, "GAAP Update," June 21, 2001.

Speech: Alpha Kappa Psi, *Miami Dade County A&A Seminar*, "GAAP Update," June 1, 2001.

Speech: Beta Alpha Psi, *2001 CPE Seminar*, "EITF Update," UM, April 25, 2001.

Speech: Cuban American CPA, "Business Combinations," Coral Gables, October 25, 2000

Speech: Florida Institute of Certified Public Accountants, The Accounting Show, "The FASB on Accounting for Business Combinations," Ft. Lauderdale, September 21, 2000.

Speech: Florida Institute of Certified Public Accountants, South Dade Chapter, CPE Meeting., "Practice Cases," June 28, 2000.

Speech: Israel Bond Society, "FASB Update," June 18, 2000.

Speech: Alpha Kappa Psi, *Miami Dade County A&A Seminar*, "Current Developments," June 11, 2000.

Speech: Beta Alpha Psi, *2000 CPE Seminar*, "Current Accounting Developments," UM, April 26, 2000.

Speech: Florida Institute of Certified Public Accountants, *FICPA Industry Conference*, "GAAP Update," Tampa, March 24, 2000.

Presentation: "Effect of Machoistic Tendencies on Budgeting: A Cross"-cultural Study," with Professors Frank Collins and Roberto Mendoza, Collected Papers and Abstracts of the 2000 Southwest Regional Meeting of the American Accounting Association, March 2000, p. 37.

Speech: Alpha Kappa Psi, Professional Accounting Association, "GAAP Cases," Miami, June 18, 1999.

Speech: South Dade Chapter of CPAs, "Accounting and Auditing Update," Miami, June 16, 1999.

Speech: Israel Bond Society, "GAAP Update," Miami, June 8, 1999.

Speech: Israel Bond Society, "The FASB Update," Miami, June 9, 1998.

Speech: FICPA Keys Chapter CPE Program, "Financial Accounting Update," Key Largo, October 13, 1998.

Speech: Israel Bond Society, "Consolidations Developments," Miami, June 1997

Speech: Alpha Kappa Psi Professional Business Fraternity CPE Seminar, "The FASB Process," Miami, June 1997

Speech: Israel Bond Society, "The Standards Overload Problem," Miami, June 13, 1995.

Speech: University of Miami Accounting Conference, "Standards Overload: A New Level Of Reporting," October 20, 1995.

Speech: Alpha Kappa Psi, Professional Business Fraternity, "The Accounting Entity," speech, December 1, 1995.

Paper presented by co-author: "Strategy, Budgeting and Crisis in Latin America: A Non-Recursive Causal Model," with Professors Frank Collins and Roberto Mendoza, *Proceedings of Southeastern American Accounting Association*, April, 1995, p. 17.

Speech: Florida Institute of Certified Public Accountants, "Recent FASB Pronouncements," CPE seminar for the Gold Coast Chapter, June 8, 1994.

Speech: National Association of Accountants, "Miscellaneous Accounting Issues," CPE seminar for the Miami Chapter, June 23, 1994.

Speech: Israel Bond Society, "Financial Accounting Standards Update," Miami, June 20, 1994.

Speech: "International Accounting Issues," 17th Annual Conference of the Florida Association of Accounting Educators, Daytona Beach, FL, October 7, 1994.

Paper presented by co-author: "Strategy and Budgeting: Dealing with Crisis in Latin America," with Frank Collins and Roberto Mendoza, presented by Frank Collins at The 6th Behavioural and Social Accounting Conference, Queen's University, Kingston, Ontario, August 1994.

Paper presented by co-author: "Estudios de los Sistemas de Contabilidad Centroamericanos: Efecto de los Temores Competitivos," Frank Collins and Roberto Mendoza, presented by Frank Collins in Spain in 1993 at the III Congreso Internacional de Costos, was later published in 1995 in a book of selected papers from that conference, Contabilidad de la Empresa Y Sistemas de Información Para la Gestión, pp. 539-557.

Speaker: "Financial Accounting Trends," seminar sponsored by the National Association of Accountants; Miami, FL, June 27, 1992.

Guest speaker: "Origen e Importancia de los Principios de Contabilidad.." VIII NATIONAL CONGRESS OF ACCOUNTANTS, Ciudad de Panama, Panama. May 14, 1992.

Guest speaker: Universidad de Tucuman, Tucuman, Argentina. June 1, 1992. Speech to the Accounting and Finance faculty: "Tendencias Corrientes de la Contabilidad en los Estados Unidos."

Speech: "Desarrollo de la Teoría Contable." Universidad de Buenos Aires, Buenos Aires, Argentina. June 4, 1992.

Speech: "International Accounting," University Of Miami Accounting Conference, Florida Institute of Certified Public Accountants, Miami, FL, November 10-11, 1991,

Speech: "Should the U.S. Adopt International Accounting Standards?," Canisius College Accounting Conference, Canisius College, Buffalo, N.Y., October 26, 1991.

Speech: "International Accounting," 1991 Annual Meeting of the Florida Association of Accounting Educators, Ft. Lauderdale, September 25, 1991.

Paper Presentation: "I Heard it on the Grapevine or How Initial Job Choices are made by Graduating Accounting Majors," with Professors Frank Collins and Gary Mann, Proceedings of the 42nd Annual Meeting, Southeast Region, American Accounting Association, April 1990, pp 213-17.

Paper Presentation: "The Auditing Curriculum: A Survey of Topical Importance," with John P. Snyder, presented at the 1989 Southeast Regional Meeting of the American Accounting Association.

Presentation: Report of the Committee on Research in International Financial Accounting, International Accounting Section, American Accounting Association Annual Meeting, Orlando, August 1988. Also served as panelist on the IAS/AAA panel: Strategies for International Research in Financial Accounting, Auditing, Governmental and Other Areas of Accounting.

Presentation: "Current Developments in Accounting Theory," Third International Accounting Symposium, University of Antioquia, Colombia, October 1985.

Moderator: Accounting Education, "Standards and Practices in Some Selected Countries;" American Accounting Association Annual Meeting, Boston, August 1982.

Presentation: "Disclosure of Internal Control Information: Views of Analysts and CPAs," with Al L. Hartgraves, Proceedings - 1981 Southeast Regional Meeting of the American Accounting Association.

Presentation: "A Strategy for Managing Operations-Induced Translation Gains and Losses," with Thomas G. Evans, Collected Papers - 1980 Annual Meeting of the American Accounting Association.

Presented by Co-author: "Disclosure of Internal Control Information: The Analysts' Views," with Al L. Hartgraves and Larry Beard, Collected Papers - 1980 Mid-Atlantic Regional American Accounting Association Meeting.

Paper Presented by Co-author: "Reporting on Internal Controls: Some Comments on the SEC's Proposal," with James G. Johnston, Proceedings - Tenth Annual Meeting of the Southeastern American Institute for the Decision Sciences, 1980.

Presentation: "Complexity of Tax Forms in Southeastern States," with Homer Bates and Joseph Matoney, Collected Papers - 1979 Southeast Regional American Accounting Association Meeting, April 1979.

Presented by Co-author: "State Income Taxes in New England: Test of the Compliance Burden," with Joseph Matoney, 6th Annual New England Economic Development Conference, October 1978.

Presentation: "Semantic Differential Analysis of South American Managers' Perception of Self as Managers and the Effective Manager," with William H. Mobley and Ronald M. Copeland, Current Latin American Issues and Research: Proceedings of the 1978 Meeting of the Rocky Mountain Council for Latin American Studies, May 1978.

Presentation: "Contemporaneous Association Between Systematic, Unsystematic and Accounting Risk Measures," with Homer L. Bates, Karen A. Fortin and Samuel L. Lett, Collected Papers - 1976 Southeast Regional American Accounting Association Meeting.

TEACHING

Teaching Awards Received:

School of Business Administration 1984 Alumni Award for Excellence in Teaching, University of Miami

Teaching Specialization (courses taught):

Undergraduate Courses:

Introductory Financial and Managerial Accounting
Intermediate Financial Accounting (both)
Advanced Accounting
International Accounting
Auditing
Systems Audits-Computers and Information Systems
Accounting Data Processing and Control Systems

Graduate Courses:

Financial and Managerial Accounting for MBAs
Advanced Accounting
Advanced Accounting Problems
International Accounting
Accounting Theory
Trends in Present Day Accounting
Auditing Seminar
Financial Statement Analysis
Doctoral Seminar in Advanced Financial Accounting Theory

Thesis and Dissertation Advising:

Member, Interdisciplinary Ph.D. Committee for Mr. Mario Yañes, University of Miami, 2003-2004.

Major Professor in the Dissertation Committee, Ph. D. dissertation of Karen Ann Gustafson Fortin, "A Comparison of Accounting Entropy Measures and Financial Risk Measures," University of South Carolina, August 18, 1979.

Director of Thesis, M.S. thesis of Jorge J. A. Da Silva, "Monetary Adjustments and Demand for Quick Assets," University of South Carolina, 1978.

Member of the Dissertation Committee, Ph. D. dissertation of M. Susan Webb Long, "Market Indices and Their Effects on Betas," University of South Carolina, June 28, 1976.

SERVICE

University Committees and Administrative Responsibilities:

University of Miami

Dept. of Accounting, Director, Master of Professional Accounting Program, 1987-91 and 2007-Present.

Faculty Advisor to Accounting students participating as the UM team in KPMG and ALPFA's Regional and National Case Study Competitions. UM students took first place in the regional. ALPFA is the Association of Latin Professionals in Finance and Accounting, 2003-Present.

Department of Accounting Faculty Recruiting Committee, Chair, 2000-Present.

Provost's Adjusted Faculty Committee, Chair, 2004.

Senate Budget and Compensation Committee, 2000-2004. Chair, 2003-04.

SART (Sexual Aggression Response Team) Group, 2000-2002.

Department of Accounting AACSB Accreditation Committee, 2000-2002.

Faculty Retirement Plan Review Committee, Member, 1996 and 1999

School of Business: Graduate Curriculum Committee, Member, 1992-93

School of Business, International Policy Group -- Master's Program Subcommittee, 1990-92

MIBS Program Internships Committee, Member, 1992

MIBS Program Curriculum Development Committee, Member, 1992

MIBS Program Policy Committee, Member, 1992

Dept. of Accounting, Coordinator, Summer Accelerated Program, 1987-91

Dept. of Accounting, Director of Certificate Program in Accounting, 1987-91

Department of Accounting Curriculum Committee, Member, 1989-1990

University Credit Union Supervisory Committee, Member, 1985-1988

MBA International Business Committee, Member, 1988-1989.

Department of Accounting Master of Accounting Program Review Committee, Chairman, 1987-88.

Department of Accounting Chairperson Search Committee, Member, 1987-88.

Senate Committee on the University's Long Range Information System Plan, Member, 1986-87.

School of Business Ph.D. Program Committee, Member, 1985-86.

Department of Accounting Office Procedures Committee, Member, 1985.

University of South Carolina

University Scholastic Standards Committee, Chairman, 1978-80.

School of Business Graduate Admissions Committee, Member, 1978-80.

Accounting Visiting Professor Committee, Chairman, 1977-78.

Advisory Committee for the Masters of International Business Studies (MIBS) Program, Member, 1973-76.

Accounting Internship Program, Director, 1975-76.

Accounting Learning Lab Committee, Member, 1974-75.

Community Activities:

Coordinating Council of the Americas, Miami, FL. Board Member, Chairman of the Finance Committee, 1985-1990

Faculty Fellow, 960 Residential College, University of Miami, 1986-87.

University Credit Union Supervisory Committee, Member, University of Miami, 1985-1988.

South Carolina-South Western Colombia Partners, Treasurer, 1975-76.