

University Of Miami
School of Business

Last Revised
March 8, 2010

Olga Quintana

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Address: 800 Cloughton Island Drive #2001
Miami, FL 33131

Current Academic Rank: Associate Professor
Primary Department: Accounting
Secondary or Joint Appointments: N/A
Citizenship: USA

HIGHER EDUCATION

Institutional (institution; degree; dates conferred)

The George Washington University, Doctor of Business Administration, 1975

The George Washington University, Master of Business Administration, 1972

University of Maryland, Bachelor of Science, 1970

Certification, Licensure (description; board or agency; dates)

Certified Public Accountant, State of Maryland, # 5,375. 1978

Non-Institutional (description; dates)

EXPERIENCE

Academic (institutions; rank/status; dates):

University of Miami

Associate Professor 1983-Present
Department of Accounting

Assistant Professor 1979-1983
Department of Accounting

Duke University

Visiting Associate Professor 1983-1984
Department of Health Administration

The George Washington University

Visiting Assistant Professor 1978-1979
Department of Health Administration

Towson State University

Assistant Professor 1976-1978
Department of Accounting

Non-Academic (descriptions/dates):

Team member on a Western Consortium for the Health Profession Project for the United Nations. Specific responsibilities included the development of a methodology for cost estimates for the Ministry Health in Panama, 1984.

Team member on an AID/AUPHA Health Appraisal project in Jordan. Assistance was provided to the Ministry of Health in the areas of accounting and budgeting, 1980-1982.

Team member on an engagement with AID and the government of the Dominican Republic to review and update the system of internal control in their psychiatric hospital. Specific responsibilities included the development of a new system, 1977-1978.

Team member on an engagement with AID and the government of the Dominican Republic to develop a plan for administrative reform. Specific responsibilities included the design of an Accounting system for their office of Public Health, 1977-1978.

Team member of a project with a group of investors in San Juan, Puerto Rico. Specific responsibilities included providing technical assistance in the design and implementation of new approaches in providing health care, 1977.

Team member on an engagement with the Bureau of Community Health Services (DHEW), for reviewing and analyzing financial plans of HMO project applications submitted for Federal funding. Specific responsibilities included the review and analysis of budgets, cash flows and projected breakeven points.

Team member on an engagement with the Bureau of Quality Assurance to provide technical assistance to Professional Standards Review Organizations (PSROs). Specific responsibilities were in the areas of cost analysis and financial management. Assistance was provided in the design of an accounting system capable of generating useful information for reporting and compliance with other budgetary requirements.

Military (branch; rank; responsibilities; dates): None

Consulting Experience:

Consultant with University Research Corporation/Agency for International Development in Guatemala. Assistance was provided to the Ministry of Health in developing a costing methodology for assessing cost of quality in five hospitals (1992-1993).

Consultant with University Research Corporation/Agency for International Development in Paraguay. Assistance was provided to the Ministry of Health with the preparation of the 1992 budget, Summer, 1991.

Consultant with University Research Corporation/Agency for International Development in the Dominican Republic. Assistance was provided to the Ministry of Health in the areas of accounting and budgeting, 1986-1987.

Consultant with the Agency for International Development in developing a project paper for a vaccination program in Guatemala. Specific responsibility included the development of the budget for the program, 1985.

Consultant to AID/Westinghouse on the Strengthening Rural Health Delivery Project in Egypt. Specific responsibility included the application of cost accounting techniques to several aspects of the project, 1985.

Consultant to the World Bank in Brazil. Specific responsibilities included the evaluation of the financial management system of the Sao Paulo Health Region to include hospitals and health centers, 1982.

Arthur Young & Company, Consultant, Health Care Practice 1975-1976:

PUBLICATIONS

Books and Monographs Published:

Juried or Refereed Journal Articles and Exhibitions:

Burnett, R., M. Friedman, and O. Quintana (2009). "Protecting King Cash From Fraud", *Journal of Corporate Accounting & Finance*, Vo. 21, No.1,11-22

Burnett, R., D. Hansen, and O. Quintana (2007). "Eco-Efficiency: Achieving Productivity Through Environmental Cost Management", *Accounting and the Public Interest*, Vo. 7, 66-92

Olga Quintana and Shirley Dennis "New tax law accelerates depreciation write-off resulting in tax savings for your practice", Medical Group Management Association, Connexion, June, 2004

Olga Quintana and Cesar Ortiz, "Where does Your Practice Stand in the Marketplace", Review of Ophthalmology, May, 2003.

Olga Quintana and Cesar Ortiz, "Using Management Accounting in an Academic Health Care Setting", MGMA Connexion, Medical Group Management Association, March, 2003.

Olga Quintana and Cesar Ortiz, "Buckling Down on Medical Practices; Key Indicator Reports", MGMA Connexion, Medical Group Management Association, October, 2002. Pp.54-58

Barry J. Materson and Olga Quintana, "The Cost of Quality Assurance" Salud Publica de Mexico, Vol.35, No.3 May-June 1993, pp. 305-310.

Michael Milacovich and Olga Quintana, "Poniendo en Practica el Mejoramiento de la Calidad en la Compania de Luz y Potencia de Florida, EUA" Calidad, Fall 1990, v. 2 p. 5-11.

Olga Quintana, "The Accounting System of the Health Services in the Sao Paulo Region Brazil" Boletin Pan American Health Organization August, 1986 (Vol. 101, No. 2), p. 154-161.

Olga Quintana, "Co-Production: A Viable Consideration for Developing Nations" Journal of the Academy of Marketing Science, Winter, 1984 issue (Vol. 12 No.1), p. 38-48.

Referred Proceedings:

"Emerging Governmental Accounting Practices", Cost and Productivity, V International Cost Congress (Mexico), Volume II, 1997.

"Una perspectiva de calidad en el análisis de varianza en contabilidad de costos," with Howard Gitlow, Conferencias y Comunicaciones del III Congreso Internacional de Costos Instituto de Contabilidad y Auditoria de Cuentas (Spain), Ministerio de Economía y Hacienda, 1995, pp. 309-23

Referred Chapters in Books:

Introduction to Management Accounting by Michael Werner and Kumen Jones, Prentice Hall, 2003

Governmental and Nonprofit Accounting: Theory and Practice by Freeman and Shoulders, Prentice Hall, 2003

Managerial Accounting by Ricketts D. and J. Gray, Houghton Mifflin Co., 1988.

“Practical Financial Management for Dental Practice”, The Accounting Review, January, 1985.

Other Works, Publications, and Abstracts:

Lanen, Shannon Anderson, and Michael Maher. Prepared the PowerPoint Slides and the audio narration scripts for each of the 18 chapters. 2009

Reviewed the proposed 7th edition of Financial Accounting by Libby, Libby & Short. 2009

PowerPoint presentations for “Introduction to Management Accounting – A User Perspective, Third Edition, by Michael Werner and Kumen Jones, 2009

A Classroom Presentation in PowerPoint to accompany the 12th edition of **Auditing and Assurance Services: An Integrated Approach**, by Arens/Elder/Beasley, Prentice Hall. 2008 edition.

A Classroom Presentation in PowerPoint to accompany the eleventh edition of **Auditing and Assurance Services: An Integrated Approach**, by Arens/Elder/Beasley, Prentice Hall. May, 2005

A Classroom Presentation in PowerPoint to accompany the thirteenth edition of **Management Accounting**, by Horngren/Suden/Stratton, Prentice Hall. April, 2005

A Classroom Presentation in PowerPoint to accompany the sixth edition of **Accounting**: by Horngren, Harrison, and Bamber, Prentice Hall, 2005

Case Study “Management accounting motivates academic center to carry its weight” with Cesar Ortiz MGMA e-Connexion, April 2004

A Classroom Presentation in PowerPoint to accompany the tenth edition of **Auditing and Assurance Services: An Integrated Approach**, by Arens/Elder/Beasley, Prentice Hall, March, 2004

A Classroom Presentation in PowerPoint to accompany the first edition of **Survey of Accounting**, by Katherine and Robert Terrell, Prentice Hall, January, 2004

A Classroom Presentation in PowerPoint to accompany the ninth edition of **College Accounting** by Slater, Prentice Hall, September, 2003

A Classroom Presentation in PowerPoint to accompany the ninth edition of **Accounting Information Systems** by Bodnar and Hopwood, Prentice Hall. August, 2003

A Classroom Presentation in PowerPoint to accompany the second edition of **Introduction to Management Accounting** by Werner and Jones Prentice Hall. April, 2003

A Classroom Presentation in PowerPoint to accompany the eighth edition of **Advanced Accounting** by Beams, Anthony, Clement, and Lowensohn, Prentice Hall, 2003

A Classroom Presentation in PowerPoint to accompany the ninth edition of **Auditing and Assurance Services: An Integrated Approach** by Arens, Elder, and Beasley, Prentice Hall, 2003

A Classroom Presentation in PowerPoint to accompany the twelfth edition of **Introduction to Management Accounting** by Horngren, Sundem, and Stratton, Prentice Hall, 2002

A Classroom Presentation in PowerPoint to accompany the fifth edition of **Accounting**: by Horngren, Harrison, and Bamber, Prentice Hall, 2002

An Instructors Aid in PowerPoint titled **Keywords** to accompany the fifth edition of Financial Accounting by Harrison and Horngren, Prentice Hall, October, 2002

A Classroom Presentation in PowerPoint to accompany the fifth edition of **Financial Accounting** by Harrison and Horngren, Prentice Hall, September, 2002

A Classroom Presentation in PowerPoint to accompany the first edition of **Essentials of Auditing** by Arens, Elder, and Beasley, Prentice Hall, August, 2002

A Classroom Presentation in PowerPoint to accompany the eighth edition of **College Accounting: A Practical Approach** by Jeffrey Slater, Prentice Hall, 2002

A Classroom Presentation in PowerPoint to accompany the eighth edition of **Accounting Information Systems** by Bodnar/Hopped, Prentice Hall, 2001

A Classroom Presentation in PowerPoint to accompany the third edition of **Management Accounting** by Atkinson, Banker, Kaplan, Young, Prentice Hall, 2001.

“PowerPoint Presentation”: A supplement to **Accounting Information Systems** eighth edition by Romney and Steinbart, Prentice Hall, 2000.

A Classroom Presentation in PowerPoint: A supplement to **Cost Accounting: A Managerial Emphasis** tenth edition by Horngren, Foster, and Datar, Prentice Hall, 2000.

“Transparency Masters for the Instructor's Manual”: A Supplement to **Cost Accounting: A Managerial Emphasis** tenth edition by Horngren, Foster, and Datar, Prentice Hall, 2000.

“PH Professor: A Classroom Presentation on PowerPoint”: A Supplement to **Accounting** fourth Edition by Horngren, Harrison, and Bamber, Prentice Hall, 1999.

"Distance Learning Workbook": A Supplement to **Accounting** fourth Edition by Horngren, Harrison, and Bamber, Prentice Hall, 1999.

.Olga Quintana and James Derrickson “The Planning Function” Business Monthly: Journal of the American Chamber of Commerce, July/August 1992. Cairo, Egypt, (Vol. 8 No. 7) p. 52-53.

Olga Quintana, “Costs of Quality: Are You Willing to Pay?” Florida CPA Today, October 1991, v. 7 p. 29-47.

Olga Quintana, “The Quest for Quality” Florida CPA Today, October 1990, v. 6 p. 32-35.

Olga Quintana and James L. Derrickson “Business Management Decision Making” Business Monthly: Journal of the American Chamber of Commerce, April, 1986. Cairo, Egypt. v.2 p.29-31.

Olga Quintana, “Accounting Under DRGs Based Rates.” The Woman CPA, October 1984, p.3-7.

Olga Quintana, "Prospective Pricing and Physicians" Health Care Financial Management Association News, North Carolina Chapter, September 1984.

Olga Quintana and Michael Bernhart, "A Report on Management Assistance to the Ministry of Health of the Hashemite Kingdom of Jordan" Washington, D.C. American Public Health Association May, 1982.

Olga Quintana and Michael Bernhart, "Cases in Health Administration" Washington, D.C. Association of University Programs in Health Administration, September, 1981.

Olga Quintana, "A General Approach to Cost Containment" Florida Hospital Financial Management Association, November-December 1981.

Olga Quintana, Financial Management Assessment Module, Washington D.C. Association of University Programs in Health Administration, September, 1981.

Other Works Accepted for Publication:

Manuscripts Under Review/Revision:

Burnett, R.D, O. Quintana, and J. West. "Hospitals: Defining a Framework to Manage the Environment and Improve the Bottom Line"

Status: incorporating comments from the 2008 Annual Meeting of the American Accounting Association. Targeted for Management Accounting Research

Working Papers:

Burnett, R.D. and Olga Quintana. "Supplemental Reporting and the GASB: How important is It?" Status: Data Collection. Targeted for *Accounting Organizations and Society*

PROFESSIONAL

Funded Research Performed (include all grants received, identifying principal investigator and the amounts and dates of the awards):

Florida Power and Light Quality Grant, Summer, 1989

Editorial Responsibilities (include editorships, editorial boards, reviewing):

Invited to join the editorial board of the journal "Contaduria y Administracion" Edited by the National University of Mexico (UNAM) 2007.

Reviewer for the 1992 International Conference on Accounting Education, American Accounting Association

Professional and Honorary Organizations (member; officer/date):

Chairperson Membership Committee, International Accounting Section. American Accounting Association, 1994-1995.

Member Curriculum Committee, International Accounting Section. American Accounting Association, 1993-94.

Member Visiting Professor Committee, International Accounting Section. American Accounting Association, 1992-1993.

Florida Institute of Certified Public Accountants (FICPA) 1979 to present

American Accounting Association (AAA) 1979 to present

Institute of Management Accountants 1979 to present

Cuban-American CPAs Association. Founder member to present

Honors and Awards:

“CPA of the Month Award” Cuban American CPA. July, 1990

“Fulbright Senior Scholar” June, 1988

Post-Doctoral Fellowships:

Other Professional Activities (e.g., refereed papers presented; conference proceedings, seminar or conference panel member, professional affiliations and memberships):

Paper: “*Hospitals: Defining a Framework to Manage the Environment and Improve the Bottom Line*” with Royce Burnett and Jonathan West, AAA Annual Meeting, Orange County, California (August, 2008)

Paper: “*Towards Defining the Role of Accounting in Environmental Management: An Examination within the Healthcare Industry*” with Royce Burnett and J. West, AAA Public Interest Mid-Year Meeting, Arlington, VA (April 2008)

“Defining a Framework to Manage the Environment and the Bottom Line” with Royce Burnett and Jonathan West. *Western Political Science Association*. Las Vegas, Nevada, March, 2007

“Effect of Machismo Tendencies on Budgeting” with Oscar Holzmann and Frank Collins. XI Foro the Investigación: Congreso Internacional de Contaduría, Administración e Informática. Mexico City, Mexico, October, 2006

Attended the McGraw-Hill Irwin Financial Accounting Symposium in Austin, Texas, March 3, 2006 (by invitation). Interactive homework and testing applications were discussed as well as evolving issues in financial accounting.

“Defining a Place for the Hospital Financial Function in Pollution Control and Its Policy Implications: Survey results from Florida Hospitals” with Royce Burnett and Jonathan West

Niagara University Emerging Issues in Accounting Business and Technology Conference. Niagara Falls, NY, August 2005.

Government & Nonprofit Section, American Accounting Association, Midyear Meeting. Cambridge, MA, April 2005.

59th International Economic Atlantic Conference. London, England, March 2005.

American Accounting Association Mid-Atlantic Regional Meeting. Philadelphia, PA, March 2005.

American Political Science Association Southern Regional Meeting. New Orleans, LA, January 2005.

“Hospitals: Managing the Environment to Improve the Bottom Line”, 10th Annual International Symposium & Workshop 2004”, Hyatt Regency Hotel, Baltimore, Maryland, August, 2004 with Royce Burnett.

“Eco-Efficiency: A Model for Productivity Improvement Using Environmental Cost Management”, 10th International Conference on Productivity & Quality Research, Hyatt Regency Hotel, Miami, Florida, February 17, 2004 with Royce Burnett.

“Budgets and Attitudes: Cross Cultural Differences”, Emerging Issues in International Accounting & Business 2003, Center for International Accounting Education and Research, Niagara University, Niagara Falls, July 24-26, 2003 with Oscar Holzmann and Frank Collins.

"Data Driven Strategic Planning" Joint Cancer Conference of the Florida Universities, January 31, 2002, Orlando, Florida with Cesar Ortiz

"Buckling Down on Your Practice's Key Indicator Reports", Association of Otolaryngology Administrators, 19th national meeting, September 6, 2001, Denver, Colorado with Cesar Ortiz

Beta Alpha Psi CPE “GASB 34” presentation, University of Miami, April 25, 2001

Olga Quintana and Cesar Ortiz Front-end Patient Management Techniques presented at the Academic Practice Assembly (APA) annual conference, New Orleans, April, 1998.

Olga Quintana and Cesar Ortiz “Implementing Activity Based Costing in a Medical Practice” presented at the 71st Medical Group Management Association Annual Education Conference, Washington D.C., October, 1997.

“A Successful Educational Approach to Quality Management in a Medical Center” presented at the Twelfth International Congress of the Society for Quality Assurance in Health Care, Newfoundland, Canada, June 2, 1995.

“Cost Management in an Academic Health Care Practice” presented at the IV International Congress on Costing, Sao Paulo, Brazil, October, 1995

“Continuous Quality Improvement in the Health Care Education Environment” presented at the XI International Society of Quality Assurance Conference, Venice, Italy, May, 1994.

“A Quality Perspective on Variance Analysis in Cost Accounting” presented at III International Cost Congress, Madrid, Spain, September, 1993

“The cost of quality assurance” presented at the 9th World Congress and International Symposium on Quality Assurance in Health Care, Mexico, D.F., May, 1992.

“Women in Accounting” presented at the American Society of Women Accountant Meeting, February, 1991.

Teaching Workshop - Invited Guest by De Paul University/Houghton Mifflin Company August 6-7, 1990.

Prentice Hall Accounting Seminars for Educators, Spring and Fall, 1989.

Peat Marwick workshop on classroom presentation, 1988.

Hewlett Packard/ Coopers & Lybrand Manufacturing Cost Management Seminars, 1988.

“Opportunities in Higher Education” Presented at the American Society of Women Accounting Meeting, Sept., 1988.

“The Evolution of Governmental Standards” at the XVI Inter-American Accounting Conference, August 19, 1985.

“Financial Accounting and DRG's” to the Dade County Chapter of CPA's, March 26, 1985.

“Capital Budgeting Techniques: Approach to the Decision”, National Association of Accountants Durham Chapter, November 13, 1984.

“Prospective Pricing and the Physician.” paper presented at the Cuban Medical Convention, July 1, 1984.

“Financing Health Care in the Developing World.” Health for All by the Year 2000: The Challenge Ahead, March 23, 1984.

“Paying the Bill for Good Health.” Southern Atlantic States Association for Asian and African Studies Annual Meeting, February 5, 1984.

“DRGs and Its Impact on Nursing.” FAHEC group - North Carolina, December 6, 1983.

Appeared in the radio show “Life in South Florida” on the topic, community involvement in the health problems of the boat people, February, 1982.

“Success and the Women of the 80's”: A Speech given to the American Business Woman Association, October, 1981.

Discussant “Strategic Planning for Urban Universities Implementing State Derivatives of the AICPA's recommended Educational Program” American Accounting Association Southern Region, April 7, 1990.

Participant in the Foresight Group Discussion, May 12-13, 1984, Quail Roost, North Carolina.

Panel Discussant on “Women in Latin American Society” past and present. Presented by Miami Dade Community College, New World Center, February, 1982.

Discussant of a paper entitled “An analysis of Prospective Rate Settings for Hospitals” at the Eastern Finance Association Fifteenth Annual Meeting, Spring, 1979.

Member of the Third Annual Accounting Educators Conference Committee, sponsored by the Maryland Association of Certified Public Accountants. Session Moderator, January, 1977.

TEACHING

Teaching Awards Received:

“Teaching Achievement Award, School of Business, University of Miami”, August, 1991

Award for Excellence in Teaching, presented by the School of Business Administration Alumni Association, University of Miami, October, 1981.

Teaching Specialization (note briefly courses taught; new courses developed; innovative or experimental reaching; multi-media development; cases):

Governmental and nonprofit accounting.

Cost management accounting.

Thesis and Dissertation Advising/Post Doctoral Student Supervision (chair or committee member topic; student name; date):

Juan Carlos Rivera (Thesis) “Gerencia Estrategica de Costos” Cellular, Proyecto de Investigación ESP 734. Faculty supervisor. Date of degree: August 2008

Guadalupe Enrique Ibarra Martinez (Thesis) “Pre-Venta en Frito Lay Puerto Rico” Proyecto de Proyecto de Investigación ESP 734. Faculty supervisor. Date of degree: August 2007

Jaime Alberto Rincón (Thesis) “Hacia la Organización Basada en el Conocimiento Cuantitativo: La Transformación Organizacional” Proyecto de Investigación ESP 734. Faculty supervisor. Date of degree: August 2007

Hugo Barquero (Thesis) “Caso de Estudio del Costeo Basado en Actividades en Entidades Financiera” ” Proyecto de Investigación ESP 734. Faculty supervisor. Date of degree: August 2007

Deborah Guzaldo “Balanced Scorecard” ESP 734. Faculty supervisor. Date of degree: August 2007

Orlando Santana “Optimización del Modelo Administrativo Contable para el Proceso de Prorrato de los Créditos Fiscales” ESP 734. Faculty supervisor. Date of degree: August 2007

D’jhanny De La Cruz “Caso de Estudio del Sistema de costeo por actividades o costeo ABC en un consultorio médico en Punta Cana” Proyecto de Investigación ESP 734, Date of degree August, 2006.

Emmanuelle M. Jorigine, Thesis, Oil Spill Preparedness in the Mediterranean Sea, Fall, 1992.

William W. Clark, Thesis, Auditing Practices in the Arab World, Summer-Fall, 1982.

Executive Education Teaching:

MSPM

MBA for Health-Care Executives

MBA for Working Professionals

MBA in the Bahamas

SERVICE

University Committees and Administrative Responsibilities:

Served on the Provost's Advisory Committee on Women's Academic Affairs, 1994-1997.

Obtained and managed a Federal Grant from U.S. Department of Health and Human Services, September 1995 and 1996: \$11,000 each for scholarships.

Acting Director, University of Miami Health Administration Program, January 1995-1996.

Associate Director, University of Miami Health Administration Program, August 1992-95.

Director, University of Miami Undergraduate Program in Accounting, September 1989-December 1994.

Member, University of Miami Quality Committee Searching for a Quality Chair professor, 1991.

Review of the University Controllers Office Committee, December, 1988-February, 1989.

Fellow Hecht Residential College, 1987.

University Committee on Self Evaluation, 1985-1986

Affirmative Action Committee, School of Business, 1980-1982.

School Committees and Administrative Responsibilities:

Member of the Undergraduate Curriculum Committee: Accounting Department, 1997-2000.

Member, School of Business International Policy Group, 1990-1991. Subcommittee (1) Admissions (1991), Team One (1991).

Member of The Health Care Faculty, 1987-Present.

Member Health Care Steering Committee, 1988-1995

Member of the Undergraduate Curriculum Committee: Accounting Department, 1988-90.

Member of Health Care Curriculum Committee, 1988-90.

Member of The Health Care Accreditation Committee, 1987-90.

Service to Professional Associations:

Faculty Advisor Alpha Kappa Psi 2007-present

Faculty Advisor Phi Lambda Pi, 1993-2000

Faculty vice-president, Beta Alpha Psi, September, 1980-September 1981.

Memberships on Boards (other than editorial):

Community Activities:

“Current Health Care Issues” Health Care Expo Florida International University, September, 1991, 1992.

Member of FICPA Industry, Government and Education Committee, 1992-93, 1993-94.

Member of the FICPA Accounting Careers Committee, 1991-1992.

Member of FICPA Industry, Government and Education Committee, 1990-1991.

Member of FICPA Health Care Committee, 1989-90.

Preparer Participant of a special CPA examination for foreign trained exiled Cuban Accountants.
Department of Professional Regulations, Florida 1990.

Coordinator of the “Refresher Training Program for Cuban Accountants” offered by the Koubek Center.
Spring, 1988.

Member of FICPA-Committee of State and Local Government Accounting Conference, 1985-86.

Member of the FICPA-Committee on Health Care Practice, 1981-1982, 1982-1983.

Member of the Dade County CPA Chapter Committee on Governmental Practice, 1981-1982.

Member of the Dade County CPA Chapter Committee on Members in Education, 1980-1981.

Member of the Dade County CPA Chapter Committee on Local Recruitment, 1982-1983.

Member of the American Woman's Society of CPAs Subcommittee on Governmental Accounting,
1982-1983.