

**WALTER THOMAS HARRISON, JR.**  
**October 2005**

Personal

Home Address and Telephone: 3001 Maple Avenue, Waco, TX 76707  
254-752-0575

Work Address and Telephone: Department of Accounting, P. O. Box 98002,  
Hankamer School of Business, Baylor University, Waco, TX 76798  
254-710-6137  
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Date of Birth: April 25, 1945

Family Married to Nancy Brown Harrison  
One son, Will, and one daughter, Emily

Education

B.B.A. Baylor University, 1967  
M.S. Oklahoma State University, 1968  
Ph.D. Michigan State University, 1976

Dissertation: "The Information Content of Accounting Changes," under Melvin C. O'Connor and Daniel C. Collins

Work Experience

Private Accounting: Projects assistant to Financial Vice-President of SMI, Inc. of Waco, TX, 1965 - 1967  
Consultant to install management-accounting system in SMI franchise in Brussels, Belgium, 1968

Public Accounting: Staff accountant for Price Waterhouse & Co., Dallas, 1968 - 1970

College and University: Instructor of Accounting, Cleveland State Community College, Cleveland, TN, 1970 - 1972  
Teaching Assistant, Research Assistant, and Instructor, Michigan State University, 1972 - 1975

Assistant Professor, University of Texas, 1976 - 1981

Visiting Associate Professor, Stanford University, 1981 - 1982

Associate Professor, University of Texas, 1982 - 1985

Professor and KPMG Peat Marwick-Thomas L. Holton Chair in Accounting, Baylor University, 1985 - 1998

Professor of Accounting, Baylor University, 1998 - 2005

Professor Emeritus, Baylor University, 2005- present

Affiliations: American Accounting Association  
American Institute of Certified Public Accountants  
Texas Society of Certified Public Accountants  
Beta Alpha Psi  
Beta Gamma Sigma

Courses taught: Intermediate accounting-undergraduate and graduate  
Accounting theory  
Dissertation proposal preparation  
Capital market research  
Corporate financial reporting  
Financial accounting-undergraduate and graduate  
Integrated management seminar  
Cases in financial and managerial accounting

National Committees: American Accounting Association Financial Accounting Standards Subcommittee to respond to International Accounting Standard No. 7 on the Funds Statement, Co-Chair, 1977  
American Accounting Association Committee to Nominate Notable Contributions to Accounting Literature, 1981-82  
American Accounting Association Financial Accounting Standards Committee, September 1985-1987, Chair 1986-87  
American Accounting Association Program Committee, Co-Chair of Accounting Education Section, 1987-88  
American Accounting Association Teaching/Curriculum Development Award Committee, 1990-91  
American Accounting Association Notable Contributions to Accounting Literature Committee, 1995-96

Committees at University of Texas: College: Academic Development Committee  
Chair, General Business Committee  
Dean's Advisory Committee on Selection of Department Chair  
MBA Admissions Committee

Department: Background and Tools Committee, Chair  
Budget Council  
Policy and Advisory Committee  
Financial Accounting Curriculum Committee, Chair

Committees at Baylor University: College: Dean Search Committee  
MBA Program Study Committee  
Endowed Professors Evaluation Committee  
Search Committee, Chavanne Chair in Christian Ethics

Department: Chair, Five-Year Program Study Committee  
Curriculum Committee  
Master's Program Admission Committee

University: Graduate Admissions Committee  
Honors Program Committee  
Curriculum Committee  
Publications Committee  
Faculty Center Committee, Chair

Research Interests: Accounting choices and their impacts on stock and bond prices;  
all aspects of financial accounting  
Educational issues in accounting

Invited Presentations: University of Kansas, 1974  
University of North Carolina, 1975  
University of Georgia, 1975  
University of Iowa, 1975  
University of Texas, 1976  
National Meeting, American Accounting Association, Atlanta, 1976  
Southwest Regional Meeting, American Accounting Association, Dallas, 1978  
National Meeting, American Accounting Association, Denver, 1978  
University of Iowa, 1979  
Albion College, 1980  
Michigan State University, 1980  
University of Massachusetts, 1980  
University of Houston-Clear Lake City, 1981  
National Meeting, American Accounting Association, Chicago, 1981  
University of California-Berkeley, 1981  
City University of New York-Baruch College, 1982  
Southern Methodist University, 1984  
National Meeting, Decision Science Institute, Boston, 1987  
South Carolina Association of Accounting Instructors, Myrtle Beach, 1989  
Prentice Hall Accounting Seminars for Educators, Baltimore, Fort Lauderdale, Chicago, San Francisco, New York, Atlanta, and Dallas, 1989  
San Antonio College, 1989  
University of Florida, 1989  
Tbilisi Managers School and Georgian Ministry of Industry, Tbilisi, Republic of Georgia, 1990  
National Meeting, American Accounting Association, Toronto, 1990  
University of Northern Iowa, 1991  
Prentice Hall Accounting Seminars for Educators, Dallas, Atlanta, Chicago, Boston and San Francisco, 1992  
Texas Junior College Teachers Association, Houston, 1992  
Universidad de las Americas, Cholula, Puebla, Mexico, 1992  
Prentice Hall Accounting Seminars for Educators, Washington, D.C. and Dallas, 1992 Pittsburgh, Chicago, and New York City, 1993  
Auburn University, 1994  
Prentice Hall Accounting Seminars for Educators, Charlotte and San Diego, 1994  
Trends in the Education of Accountants Conference, Virginia Tech University, 1994  
Prentice Hall Accounting Seminars for Educators, Boston and Philadelphia, 1995  
University of Virginia, 1995  
Prentice Hall Accounting Seminars for Educators, Baltimore, Minneapolis, Denver and Dallas, 1995, San Antonio, Cincinnati and Seattle, 1996  
Texas Junior College Teachers Association, Houston, 1997  
Prentice Hall Accounting Seminars for Educators, Boston and Orlando, 1997, Chicago, Newport, CA, Dallas and Princeton, NJ, 1998  
Community College of Northern Virginia, 1998  
California State University-Fullerton, 1998

## Publications:

"Different Market Reactions to Discretionary and Nondiscretionary Accounting Changes," Journal of Accounting Research (Spring 1977), pp. 84-107.

"Report of the Subcommittee on IASC Exposure Draft Number 7 of the American Accounting Association's Committee on Financial Accounting Standards," Supplement to The Accounting Review (1977), pp. 199-204 (with G. M. Grudnitski--San Diego State U.).

Programmed Learning Aid for Intermediate Accounting, Revised Edition. Volumes 1 and 2. Irwin: Homewood, IL, 1977 (with G. A. Welsch--U. of Texas).

"Tentative Conclusions of the Commission on Auditors' Responsibilities: Some Empirical Results," Proceeding of Southwest AAA Meeting (March 1978), pp. 89-96.

"Accounting Changes in Principles and Estimates: How Different Are They?" Economic Consequences of Financial Accounting Standards. Financial Accounting Standards Board: Stamford, CT, July 1978, pp. 255-278.

Intermediate Accounting Fifth Edition. Irwin: Homewood, IL (with G. A. Welsch and C. T. Zlatkovich--U. of Texas), 1979.

Intermediate Accounting Third Canadian Edition. Irwin: Homewood, IL (with G. A. Welsch, C. T. Zlatkovich--U. of Texas, M. Nelson--Wilfrid Laurier U., and M. Zin--U. of Windsor), 1982.

Intermediate Accounting Sixth Edition. Irwin: Homewood, IL (with G. A. Welsch and C. T. Zlatkovich--U. of Texas), 1982.

"The Use of Control Groups in Capital Market Research," Journal of Accounting Research (Spring 1983), pp. 65-77 (with L. A. Tommassini--Ohio State U. and J. R. Dietrich--U. of Illinois).

"EMH, CMR, and the Accounting Profession," Journal of Accountancy (February 1984), pp. 82-94 (with J. W. Deitrick--U. of Texas)

Intermediate Accounting Fourth Canadian Edition. Irwin: Homewood, IL (with G.A. Welsch, C. T. Zlatkovich--U. of Texas, M. Nelson--Wilfrid Laurier U., and M. Zin--U. of Windsor), 1986.

"Bondholder and Stockholder Reactions to Discretionary Accounting Changes," Journal of Accounting and Public Policy (Summer 1987), pp. 87-113 (with G. M. Grudnitski--San Diego State U.).

Accounting. Prentice Hall: Englewood Cliffs, NJ (with C. T. Horngren--Stanford U.), 1989.

"Taxation of Intangibles," The Journal of Law and Commerce (Summer 1990), pp. 151-192 (with D. P. Hollingsworth--Baylor U.).

"Biblical Principles Applied to Accounting," Chapter 6, Biblical Principles & Business: The Practice. Navpress: Colorado Springs, 1990, pp. 106-120.

Accounting Canadian Edition. Prentice Hall Canada: Toronto (with C. T. Horngren--Stanford U. and W. M. Lemon--U. of Waterloo), 1990.

"Some Considerations in Designing a Five-Year Accounting Program," Issues in Accounting Education (Spring 1991), pp. 53-65 (with D. L. Chesser and L. M. Conway--Baylor U.).

Publications  
(continued):

"The Core Deposit Intangible Asset," Accounting Horizons (September 1991), pp. 38-49 (with D. P. Hollingsworth--Baylor U.).

Accounting Second Edition. Englewood Cliffs, NJ: Prentice Hall (with C.T. Horngren--Stanford U.), 1992.

Financial Accounting. Englewood Cliffs, NJ: Prentice Hall (with C. T. Horngren--Stanford U.), 1992.

"Deducting the Cost of Intangibles," Journal of Accountancy (July 1992), pp. 85-90 (with D. P. Hollingsworth--Baylor U.).

Comptabilite General. Toronto: Prentice Hall Canada (with C. T. Horngren--Stanford U., W. M. Lemon--U. of Waterloo, C. Jean--U. Laval, and P.-V. Pare--U. Laval), 1993.

Accounting Australian Edition. Sydney: Prentice Hall Australia (with C. T. Horngren--Stanford U., P. J. Best--Queensland U. of Technology, D. J. Fraser--U of Technology-Sydney, H. Y. Izan--U. of Western Australia), 1993.

Akuntansi (Accounting Indonesian Edition). Jakarta: Penerbit Salemba Empat (with C.T. Horngren--Stanford U.), 1993.

Principles of Financial and Management Accounting. Englewood Cliff, NJ: Prentice Hall (with C.T. Horngren--Stanford U. and M.A. Robinson -- Baylor U.), 1993.

Financial Accounting Second Edition. Englewood Cliffs, NJ: Prentice Hall (with C.T. Horngren--Stanford U.), 1995.

Accounting Third Edition. Englewood Cliff, NJ: Prentice Hall (with C.T. Horngren -- Stanford U. and M.A. Robinson--Baylor U.), 1996.

Accounting Third Canadian Edition. Prentice Hall Canada: Toronto (with C. T. Horngren--Stanford U., M. A. Robinson--Baylor U., and W. M. Lemon--U. of Waterloo), 1996.

Financial Accounting Third Edition. Englewood Cliffs, NJ: Prentice Hall (with C.T. Horngren--Stanford U.), 1998.

Accounting Fourth Edition. Englewood Cliff, NJ: Prentice Hall (with C.T. Horngren--Stanford U. and L. S. Bamber--U. of Georgia), 1999.

Accounting Fourth Canadian Edition. Prentice Hall Canada: Toronto (with C. T. Horngren--Stanford U., L.S. Bamber--U. of Georgia., and W. M. Lemon--U.of Waterloo), 1999.

Accounting Third Chinese Edition. Englewood Cliff, NJ: Prentice Hall (with C.T. Horngren--Stanford U. and M.A. Robinson--Baylor U.), 1999.

Financial Accounting Fourth Edition. Upper Saddle River, NJ: Prentice Hall (with C.T. Horngren--Stanford U.), 2001.

Financial Accounting in Singapore. Singapore: Prentice Hall (with C.T. Horngren--Stanford U., M. C. F. Lan and M. Y. Teen--Nat. U. of Singapore, and Z. Ismail--U. of New South Wales), 2001.

Accounting Fifth Edition. Upper Saddle River, NJ: Prentice Hall (with C.T. Horngren--Stanford U. and L. S. Bamber —U. of Georgia), 2002.

- Publications  
(continued):
- "A Financially Secure Future," Journal of Accountancy (Dec. 2002), pp. 53-59 (with D. L. Chesser and C. T. Barry).
- "Investment Tax Planning for Retirement," Journal of Accountancy (August 2003), pp. 63-69 (with D. L. Chesser and W. R. Reichenstein).
- Financial Accounting Fifth Edition. Upper Saddle River, NJ: Prentice Hall (with C.T. Horngren--Stanford U.), 2004.
- Contabilidad Quinta Edicion. Upper Saddle River, NJ: Prentice Hall (with C.T. Horngren--Stanford U., L. S. Bamber--U. of Georgia, and L. F. J. Valdes, U. de las Americas), 2004.
- Accounting Sixth Edition. Upper Saddle River, NJ: Prentice Hall (with C.T. Horngren--Stanford U. and L. S. Bamber--U. of Georgia), 2005.
- Financial Accounting Sixth Edition. Upper Saddle River, NJ: Prentice Hall (with C.T. Horngren--Stanford U.)
- Work in Progress:
- Accounting Seventh Edition. Upper Saddle River, NJ: Prentice Hall (with C.T. Horngren--Stanford U. and S. K. Mills--New Mexico State U.), 2007.
- Principles of Accounting. Upper Saddle River, NJ: Prentice Hall (with C.T. Horngren--Stanford U. and S. K. Mills-- New Mexico State U.), 2007.
- Managerial Accounting. Upper Saddle River, NJ: Prentice Hall (with C.T. Horngren--Stanford U. and K. Braun), 2007.
- Financial and Managerial Accounting. Upper Saddle River, NJ: Prentice Hall (with C.T. Horngren—Stanford U. and K. Braun), 2007
- Dissertation Committees:
- Mark Wolfson, Stanford University  
William Thomas (Chair), Baylor University  
Ira Solomon, University of Illinois  
Richard File, University of Nebraska-Omaha  
Keith Shriver, Arizona State University  
(American Accounting Association Competitive Manuscript Award)  
Jeff Jackson, San Jacinto College
- Consulting:
- Grupo Alfa Industrial, Monterey, Mexico, 1981  
State of Texas Controller's Department, 1984  
Naman Howell Smith & Lee P.C., 1993  
Liddell, Sapp, Zivley, Hill & LaBoon, 1994

Honors,  
Awards, Grants:

- Price Waterhouse Fellowship, Oklahoma State U., 1968
- Deloitte, Haskins & Sells Fellowship, Michigan State U., 1975
- Summer Research Award, University Research Institute, U. of Texas, 1978
- Beta Alpha Psi Teaching Award, U. of Texas, 1978
- Alpha Kappa Psi Teaching Award, U. of Texas, 1979
- Harkins Foundation Teaching Award, U. of Texas, 1980
- KPMG Peat Marwick-Thomas L. Holton Chair in Accounting, Baylor U., 1985-1998
- Ernst & Young Tax Research Foundation Grant, 1989
- Distinguished Professor, Hankamer School of Business, Baylor U., 1991
- Distinguished Accounting Alumnus/Beta Alpha Psi Accountant of the Year,  
Oklahoma State U., 1995-1996
- Book of the Year Award, Prentice Hall, 1998