

KANALIS A. OCKREE, PhD CPA CMA

6145 S.W. 53rd Street
Topeka, Kansas 66610
(913)862-0086

School of Business
Washburn University
Topeka, Kansas 66621
((785) 670 - 1589

TEACHING AREAS

Managerial, Financial – Introductory and Intermediate, Financial Theory, Accounting Systems, and Cost Accounting.

EDUCATION

University of Kansas	Doctor of Philosophy in Accounting	1993	Honors
Kansas State University	Master of Accountancy	1983	
Washburn University	B.B.A. in Accounting	1982	Cum Laude

HONORS AND RECOGNITION

CPA - Kansas
CMA
Who's Who - American Teachers 1996, 1997
Phi Kappa Phi
AAA Doctoral Consortium Fellow 1992

RESEARCH INTERESTS

Accounting within organizational contexts, AIS and MIS and changing technology, managerial decision support processes, behavioral issues in accounting, ethics, accounting education. Field and case study methodology where applicable.

PUBLICATIONS - REFEREED ARTICLES

“May Department Stores Company: Applying An Expanded DuPont Model to Examine the Outcomes of Corporate Strategic Change”, (with R. Hull). *Journal of Finance Case Research*. Forthcoming, 2006.

“Earning Management Around Share Repurchases: A Note” with Vafeas, Vlittis, and Katranis. *Abacus*, June 2003, pp 262-272.

"Firm Size, Common Stock Offerings, and Announcement Period Returns" (with R. Hull and J. Mazachek). *Quarterly Journal of Business and Economics*. Summer 1998

"Computerized Cash Budgeting: An Instructional Project" (with J. Mazachek. *International Journal of Business Disciplines*. Winter 1997.

Determinants and Economic Effects of Adoption of A Just-In-Time Production Philosophy: Empirical Analyses and Field Study. University Microfilms, 1993.

"Equity Planning for the Closely Held Corporation After the Tax Reform Act of 1988" (with J. Ungerer and D. Newbery), *The Tax Adviser*. April, 1988.

"The Tax Reform Act of 1986: Will It Affect Residential Income Property Values?" (with M. Bouillon and D. Newbery), *The Real Estate Appraiser and Analyst*, Spring, 1987.

"Should Points Be Paid for a Lower Home Mortgage Interest Rate?" (with M. Bouillon and D. Newbery), *Real Estate Issues*, Fall/Winter, 1987.

SUBMITTED UNDER REVIEW

“Exploring Strategic Change: A Case Analysis of the ConocoPhillips Merger”, (with J. Martin and R. Moellenberndt). Under review, revised and resubmitted – *The Case Journal*. June, 2006.

“Section 404 Of Sarbanes-Oxley Act: Did The Stock Market Anticipate It?” (with J. Martin), currently under review at the *Journal of Accounting, Ethics and Public Policy*.

PUBLICATIONS - REFEREED PROCEEDINGS

"JIT Production Systems: Financial Results of Adopting Firms," *American Academy of Accounting and Finance, 1997 Annual Meeting Proceedings*.

"Firm Size, Differential Information, and Pure Leverage Decreases." (with R. Hull, Washburn University and J. Mazachek, Washburn University) *Midwest Financial Management, Proceedings*, March 1996.

"JIT Barriers, Facilitators, and Outcomes: A Field Study." *AAA Midwest Regional Meeting, Proceedings*, (abstract). Dearborn, Michigan, April 1995.

PRESENTATIONS - REFEREED

“Benefits from Coordinating Accounting Information Systems with a Prerequisite Management Information Systems Course” (with Teresita Leyell) Accounting Information Systems Educators Conference, August,2001, Estes Park, Colorado.

“Insider Ownership and Signals Evidence from Stock Offering Announcement Effects” (with R. Hull and J. Mazachek). Midwest Finance Association, March, 1999, Nashville, TN.

DuPont Model as a Teaching Tool in Accounting and Finance Classes", Western Social Science Annual Meeting , April, 1998. Denver, CO.

"JIT Production Systems: Financial Results of Adopting Firms," American Academy of Accounting and Finance, 1997 Annual Meeting, , 1997.

"JIT Barriers, Facilitators and Outcomes: A Field Study". American Accounting Association Annual Meeting, forum, Chicago, August 1996.

"Firm Size, Differential Information, and Pure Leverage Decreases." (with R. Hull, Washburn University and J. Mazachek, Washburn University) Midwest Financial Management March 1996.

"JIT Barriers, Facilitators, and Outcomes: A Field Study." (2nd Revision) AAA Midwest Regional Meeting, Dearborn, Michigan, April 1995.

"The Association Between Just-In-Time Production Systems and Reported Financial Results of Adopting Firms," AAA 2nd Annual Managerial Accounting Research Conference. Atlanta, Georgia, October 1991.

PRESENTATIONS - OTHER

“A Summary of the Institute of Fraud Examiners 2006 Report”, Institute of Management Accountants. March 2006

“Pharmore Pharmacy – An Ethics Case Review”. Institute of Management Accountants. October 2004.

“Ethics and Professionalism” Institute of management Accountants. October, 2003.

“NFP Adoption and Use of Accounting Software: Selection and Control Issues.” Faculty Research Seminar, Washburn University School of Business, April 2003.

"Enhancing Classroom Discussions: Generating Real Interest in Course Content", Washburn Faculty Development Workshop. March 7, 1997.

"Pedagogical Applications In Support of Teaching Governmental Accounting", presented and distributed March 7, 1996, South West Financial and Administrative Disciplines Conference, AAA section, San Antonio, Texas.

"What Should You Expect From Your Auditors, Based on SAS 63." AGA Professional Development Conference. Spring 1992

"An Introduction to the Elements of Governmental and Fund Accounting." in-house CPE for CPA firms. 1985-1986.

"SAS 63 and Your Professional Responsibility" in house CPE for CPA firms. 1985-1986.

PUBLICATIONS - OTHER

"Applied Cooperative Learning in an Accounting Course," Washburn University Faculty Notes, Issue 9, Spring 1995.

WORK IN PROCESS

"NFP Adoption and Use of Accounting Software: Selection and Control Issues." Beatrice Grant research project funded 2002.

"A Different View of Professional Ethics in Accounting" literature review in progress. Fall 2005. Normative

"Adopting Accounting Applications: A Small Business Case", Data collection completed.

"The Fiscal Realities of 'In Substance Defeasance' for Municipal Debt." Data collected, currently conducting survey of the literature and examination of related federal regulations. Looking for a co-author in the area.

"Measuring the Impact of Municipal Debt Refunding on Potential Federal Revenues." (with M. Bouillon, Iowa State University). Data collected, currently conducting survey of the literature and examination of related federal regulations.

"The Intersection of Qualitative and Quantitative Research in an Accounting Context" draft written.

TEACHING EXPERIENCE

Washburn University 1992-Present Associate Professor from 1998	Managerial Accounting, Graduate Accounting Theory, Introductory Financial Accounting, Intermediate Accounting I, Intermediate Accounting II, Accounting Information Systems, Governmental Accounting, Cost Accounting, Management Information Systems.
University of Kansas 1991-1992	Teaching Assistant Course Coordinator - Supervised 10 sections of Managerial Accounting
1989-1992	Teaching Assistant – Managerial Accounting
Washburn University 1984-1991	Instructor Principles of Accounting I & II, Cost, Governmental, Computer Applications
Kansas State University 1982-1983	Graduate Teaching Assistant Fundamentals of Financial Accounting

OTHER EXPERIENCE

▪ Consulting

1996-Present	Small Business Accounting Consultant	Primarily systems advising and review
1986-1988 (part-time)	<u>Staff Accountant</u> Cummins and Coffman, CPAs 3706 SW Topeka Ave. Topeka, Kansas 66609	Tax, Auditing, Research
1986	<u>Staff Accountant</u> John Walker, CPA (part-time)	Tax, Compilation and Review, Auditing, Tax and GAAP research
1985 1984	Walker & Denny CPAs Topeka, Kansas	
1984	<u>Special Project Auditor</u> Kansas Dept. on Aging 610 SW 10th Street Topeka, Kansas 6661	Cash Audit Revised procedures to prevent future errors and promote efficiency.

SERVICE

University:

Faculty Senate	Spring 2005 - Present
Criterion Team Member - University reaccreditation	Fall 2005 - Present
University Assessment Committee	September 2000 – Present
School of Business Assessment Liaison Task Committee on Assessment Mission Task committee on student focus groups	September 2000 - Present
University Electronic Technology Committee	October 1997- May 2003
Special Committee on 64 hour rule	Beginning Fall – 2000 (presidential appointment)
Alt. representative to University Council	Elected Spring 1998 – 2005
Endowment – Created Walt F. James Accounting Faculty Development Fund.	Spring 1997 – Raised \$45,000+
Commencement Marshall	1995 to2004

School of Business:

School of Business Assessment Coordinator	Summer 2002 -
Advising:	
Summer Orientation Sessions	1996-2006
Accounting Program	advise of accounting majors
General Enrollment	1984-Present (especially transfer students)
Transfer courses assistance to Associate Dean	
Curriculum Committee	1997 – (Current, 2005, 2006 and Past Chair)
School of Business Technology Committee	1997 -
Faculty Research Committee	Chair 1992 - 2000
Faculty and Personnel Committee	Chair 1993 - 1994 (past chair)
Washburn Accounting Society	Faculty advisor 1994-1996, 1999-2000
Accounting Scholarships	Coordinator Spring 1997 - Present
School of Business Scholarship Committee	3 years
Academic Standards Committee	1 year

Professional:

Board of Trustees – Educational Foundation Of KSCPA	Reappointed Fall 2006
Kansas Society of CPAs	Leadership Cabinet 2000 -
Kansas Society of CPAs	Member
1983 - Present	Committee service continuously since 1984
Board of Trustees – Educational Foundation of the KSCPA	4 years Chair 2000-2001 Vice-Chair 1999-2000 Treasurer 1998 -1999
American Accounting Association	1994 - Present
Institute of Management Accountants	2003-present - Board of Directors Vice-president – Membership Member 1990- Present Chapter President 2000 – 2001 1999 - 2000 Vice President 1996 - 1999
American Institute of Certified Public Accountants	

Community:

Christ Lutheran – Finance Committee	2004 - Present
Treasurer – Christ Lutheran Church	Starting January 2002 - 2006
Governmental, Not for Profit Accounting Consultant	
1985 – 1998, currently as needed	Star Dusters (local not for profit)
1992 - 2000	Cummins and Coffman, CPAs
Not for Profit Financial Review	Topeka Lutheran School - Spring 1996