

## JOHN D. BAZLEY

### **Business Address:**

School of Accountancy  
University of Denver  
Denver, CO 80208  
(303) 871-2023

### **Home Address:**

1061 S. Twin Oaks Lane  
Castle Rock  
CO 80109  
(303) 688-0501

### **Education:**

Doctor of Philosophy Degree, University of Minnesota, Minneapolis, Minnesota, 1972.  
Major in Accounting, Related Field in Management Information Systems, Minor in  
Sociology and Economics  
Master of Science Degree, University of Minnesota, Minneapolis, Minnesota, 1970.  
Major in Accounting  
Bachelor of Arts Degree, University of Bristol, Bristol, England, 1967.  
Major in Economics and Accounting

### **Teaching Experience:**

Professor, University of Denver, June 1985 to present  
Associate Professor, University of Denver, 1976 to 1985  
Assistant Professor, University of North Carolina, Chapel Hill, North Carolina, 1972 to  
1976  
Instructor, University of Minnesota, Minneapolis, Minnesota, 1968 to 1970

### **Professional Certification:**

CPA State of Colorado

### **Professional Memberships:**

American Institute of Certified Public Accountants  
Colorado Society of Certified Public Accountants (CSCPA)  
American Accounting Association (AAA)

### **Awards and Honors:**

Cecil Puckett Award, DCB, 1995  
Outstanding Faculty Award, AUSA, 1995  
"Top Prof" Award, Mortar Board, 1995  
Vernon Loomis Award for Excellence in Advising, 1991  
Beta Alpha Psi Faculty Appreciation Award, 1991  
University of Denver Distinguished Teaching Award, 1990  
Jerome Kesselman Endowment for Excellence in Research Award, 1990  
Alumni Award for Faculty Excellence, School of Accountancy, 1985  
Nominated for the William B. and Vera Huizingh Teaching Award, 1982 and 1983  
Certificate of Merit, 1975-1976, awarded by the National Association of Accountants  
Ernst Heilman Memorial Award, University of Minnesota, 1972  
Minnesota Mining and Manufacturing Co., Fellowship, 1970  
Beta Alpha Psi

Beta Gamma Sigma  
Omicron Delta Kappa

**Books:**

- Intermediate Accounting*, with Loren A. Nikolai. Southwestern Publishing Company (1<sup>st</sup> ed., 1980; 2<sup>nd</sup> ed., 1983; 3<sup>rd</sup> ed., 1985; 4<sup>th</sup> ed., 1988; 5<sup>th</sup> ed., 1991; 6<sup>th</sup> ed., 1994, 7<sup>th</sup> ed., 1997, 8<sup>th</sup> ed., 2000, 9<sup>th</sup> ed., 2003, 10<sup>th</sup> ed., 2006)
- Financial Accounting: Concepts and Uses*, Privately Published (1999, 2000, 2001, 2002, 2003, 2004)
- Financial Accounting: Concepts and Uses*, with Loren A. Nikolai and Hugh D. Grove. Southwestern Publishing Company (1<sup>st</sup> ed., 1988; 2<sup>nd</sup> ed., 1991; 3<sup>rd</sup> ed., 1995)
- Accounting Information for Business Decisions*, with Billie Cunningham and Loren Nikolai. Dryden Press (Preliminary Edition, 1998 1<sup>st</sup> ed., 2000, 2<sup>nd</sup> ed., 2003)
- Principles of Accounting*, with Loren A. Nikolai and James C. Stallman. PWS-Kent Publishing Company (1<sup>st</sup> ed., 1982; 2<sup>nd</sup> ed., 1986; 3<sup>rd</sup> ed., 1990)
- Financial Accounting*, with Loren A. Nikolai. PWS-Kent Publishing Company (1<sup>st</sup> ed., 1983; 2<sup>nd</sup> ed., 1986; 3<sup>rd</sup> ed., 1990)
- Intermediate Accounting with LOTUS*, with Loren A. Nikolai and Don E. Collins, PWS-Kent Publishing Company, (1985)

**Articles:**

- "Instructional Case: Interest Rate Swaps," with Hugh D. Grove, *Journal of Accounting Education*, Vol. 15, No. 4, 1997
- "Disclosure Strategies for Harmonization of International Accounting Standards," with Hugh D. Grove, *The International Journal of Accounting*, 1994 (28)
- "Earnings Management with Early Adoption of a FASB Statement," with Hugh D. Grove and Tommi Johnsen, *Journal of Managerial Issues*, Summer 1993
- "The Corporate Alternative Minimum Tax: Impacts on Financial Reporting," with John C. Tripp, *Accounting Horizons*, March, 1989
- "Analysis of Tax Accounting Methods and Their Relationships to GAAP," with Hugh D. Grove, *Practical Accountant*, January, 1989
- "Cash Flow Analysis in Oil and Gas Accounting: The Statement of Cash Flows," with Hugh D. Grove, *Journal of Petroleum Accounting*, Fall, 1987
- "New Statement of Cash Flows: Reconciliation of Mining Accounting Alternatives," with Hugh D. Grove, *Oil and Gas Tax Quarterly*. December, 1987
- "An Analysis of the Organizational Interaction of Accounting Departments," with Loren A. Nikolai, reprinted in *Doctoral Programs in Accounting*, Thomas J. Burns, ea., The Ohio State University, Columbus, Ohio, 1984
- "A Comparison of Published Accounting Research and Qualities of Accounting Faculty and Doctoral Programs," with Loren A. Nikolai, reprinted in *Doctoral Programs in Accounting* Thomas J. Burns, ea., The Ohio State University, Columbus, Ohio, 1984
- A Review of "A Survey of Present Practices in Recognizing Revenues, Expenses, Gains and Losses," *Journal of Business Research*, Spring 1984
- A Review of *Inflation and Current Value Accounting*, James C. McKeown, Editor, in *The Accounting Review*, July 1980

- "Variance Analysis for Pollution Control," reprinted in *Readings in Cost Accounting Budgeting and Control* by William Thomas (Southwestern, 1978, 1984 and 1988)
- "An Analysis of the Organizational Interaction of Accounting Departments," with Loren A. Nikolai, *Academy of Management Journal*, December 1977
- "Variance Analysis for Pollution Control," with Howard O. Rockness and Loren A. Nikolai, *Management Accounting*, January 1977
- "An Examination of the Ability of Alternative Accounting Measurement Models to Predict Failure," *Review of Business and Economic Research*, Fall 1976
- "The Measurement of Corporate Environmental Activity," with Loren A. Nikolai and R. Lee Brummet, *Management Accounting*, June 1976
- The Measurement of Corporate Environmental Activity and Its Impact Upon Information Systems and Decision-Making*, with Loren A. Nikolai and R. Lee Brummet, Monograph, National Association of Accountants, 1976
- "The Organization Set Prestige Ranking and Its Impact Upon Accounting Department Faculties," with Loren A. Nikolai, *The Accounting Review*, October 1975
- "A Comparison of Published Accounting Research and Qualities of Accounting Faculty and Doctoral Programs," with Loren A. Nikolai, *The Accounting Review*, July 1975
- "The Practical Implementation of Price Level Adjustments: A Re-evaluation," *Proceedings of the Southwest Regional Meeting of the American Accounting Association*, March 1975
- "A Statement Concerning Environmental Disclosure Requirements," with Loren A. Nikolai and R. Lee Brummet, Securities and Exchange Commission Hearings, May 5, 1975
- "An Algebraic Aid in Teaching the Differences Between Direct Costing and Full-Absorption Costing Models: A Comment," *The Accounting Review*, October 1974

### **Other Publications:**

- "The Recruitment and Retention of Accounting Students Under Changing Demographic Conditions," with Patsy L. Lee, *Proceedings of the AAA Southeast Meeting*, 1988
- "Alternative Approaches to Teaching Financial Accounting," *Kent Accounting News*, February, 1988

### **University Activities**

- Member, Search Committee, Vice-Chancellor for Enrollment Management, 2003-4
- Member, Graduate Council, 1988-90, 1998-
- Member, Honors Committee, 1988-2000
- Member, Honors Scholarship Committee, 1988-2000
- Member, Alumni Scholarship Committee, 1992-
- Member, Diversity Task Force, 1993-5
- Member, William T. Driscoll Master Teacher Award Committee, 1992
- Bartender, University Club Meeting, 1992
- Member, Awards Committee, 1991
- Captain, Faculty College Bowl Team, 1990
- Speaker, SOAR Lunch, 1990
- Member, Graduate Council Subcommittee to Evaluate the Sports Science Program,

1989

Member, Council on Academic Program Evaluation, 1982-83

Member, Financial Systems Advisory Council for Instruction, Administration, and Self Supporting Activities, 1981-82

Member, Search Committee for Vice Chancellor for Academic Affairs and Dean of the Faculty, 1978-79

**College Activities:**

Member, Search Committee for the Dean, 2004

Member, Academic Assessment Committee, 2004-

Member, Academic Assessment Task Force, 2002-4

Chair, Graduate Programs Committee, 1998-2002

Chair, Appeals Committee for V. Narapareddy, 1997

Member, Student Committee, 1996-7

Member, "Foundations of Business Decisions" Course Design and Teaching Committee, 1993-

Member, International "Row" Team, 1995-6

Chair, Appointments, Promotion, and Tenure Committee, 1993-6

Member, Appointments, Promotion, and Tenure Committee, 1992-6

Member, Joint APT/FDC Committee to Implement Boyer Model of Scholarship

Member, Contribution Model Committee, 1993

Member, IMBA Redesign Committee, 1992

Member, Graduate Admissions Committee, 1991-2

Chair, Departmental Review Committee for Richard Wehmhoefer, 1990

Member, Dean's Search Committee, 1989

Member, Strategic Planning Task Force, 1988-90

Chair, Graduate Programs Committee, 1988-90

Member, Dean's Search Committee, 1986-87

Member, Ad Hoc Committee, Morton Margolin Prize, 1985

Member, MBA Program Committee, 1985-86

Chair, MBA Redesign Committee, 1985

Member, Future MBA Program Structure, 1984-85

Treasurer, Beta Gamma Sigma, 1984-95

Member, Undergraduate Program Committee, 1982-83, 1984-85

Member, Public Management Masters Professional Degree Program Committee, 1981-82

Member, Faculty Research Award Selection Committee, 1981-82

Member, General Appeals Committee, 1980-81

Member, Graduate Affairs Committee, 1980-81

Member, Core Curriculum Committee, 1977-79

Representative of the School of Accountancy to advise the Library Policy Committee on new serial acquisitions, 1977-78

Member, Ad Hoc Committee to Review Curriculum Proposals of HRM, 1977-78

Member, Ad Hoc Committee to Review the Granting of Degrees with Honors, 1977-78

Member, Ad Hoc Appeals Committee for Promotion and Tenure, 1979

**School of Accountancy Activities:**

Member, Alumni Relations Committee, 2004-  
Coordinator, ACTG 3900 and MBA 4410, 2003-  
Advisor for First and Second Year Students, 1995-  
Member, Student Activities Committee, 1993-  
Member, Promotion and Tenure Committee, 1996-  
Member, Curriculum Committee, 1996-  
Member, SOA Student Counselor Selection Committee, 1997, 1998  
Presenter, Annual Update, 1997  
Member, Mission Statement Task Force, 1995-7  
Member, Promotion Guidelines Committee, 1995-7  
Chair, SOA Student Counselor Selection Committee, 1995  
Faculty Mentor for 5 to 10 students, 1993-7  
Chair, Lifecycle Committee, 1991  
Chair, Student Activities Committee, 1984-86, 1987-93  
Member, MBA Program Review Committee, 1984-85  
Member, Intermediate Accounting Review Committee, 1984-85  
Chair, Faculty Recruiting Committee, 1982-83  
Co-Coordinator, Financial Accounting Track in MAcc., 1982-83  
Acting Director, School of Accountancy, Summer 1981  
Chair, Research Committee, 1981-82  
Chair, Financial Accounting Curriculum Committee, 1981-82  
Member, Faculty Recruiting Committee, 1981-82  
Member, Research Committee, 1980-81  
Chair, Graduate Curriculum Committee, 1979-80  
Chair, Committee on Recruiting Masters of Accountancy Students, 1979-81  
Member, Director's Advisory Committee, 1979-83  
Member, Strategic Planning Committee, 1979-82  
Chair, Faculty Recruiting Committee, 1978-79  
Member, Graduate Curriculum Committee, 1978-81

**Professional Activities:**

Member, Publications Committee, FSA, 1996-8  
Member of Editorial Board, *Journal of Managerial Issues*, 1988-  
Attended, Financial Reporting Conference, AAA, New Orleans, 1996  
Member, Continuing Education Audit Committee, 1991  
Ad Hoc Reviewer, *Accounting Horizons*, 1991  
Presenter, Accounting Update, MDC Holdings/Asset Investors, 1992  
Member, CPE Board, CSCP, 1990-3  
Presenter, DU Chartered Financial Analysts Review Course, 1991-6  
Presenter, Continuing Education Seminar, "FASB Update," IMA, Colorado Springs,  
1992  
Discussion Leader, "Written Communications," FSA Annual Meeting, 1992  
Chair, Student Lyceum Committee, FSA, 1991, 1992  
Presenter, "Trends in Intermediate Accounting," Trends in the Education of Accountants  
Seminar, Blacksburg, Va. 1991  
Attended, Senior Faculty Consortium, AAA, 1990

Member of Editorial Board, *Issues in Accounting Education*, 1988-93  
Member, Oral and Written Communication Committee, FSA 1989  
Member, Student Lyceum Committee, FSA, 1989, 1990  
Presented, "Recruiting Accounting Students, Administrators of Accounting Programs  
Annual Meeting, Fort Lauderdale, 1988  
Member, Education Advisory Committee, American Accounting Association, 1986-89  
Chair, Education and Technology Subcommittee of the Education Advisory Committee,  
1987-88  
Faculty Intern/Consultant, Deloitte Haskins & Sells, Denver, 1985-87  
Participant, Trueblood Seminar, Deloitte and Touche, 1986, 1989, 1997.  
Member, Public Company Practice Committee, CSCP, 1986-90  
Attended Colorado Trueblood Round Table, CSCP, 1985, 1987  
Attended, Colloquium on IBM Information Systems, Austin, Texas, 1985  
Reviewer, Education Research Section of the *Accounting Review*, 1985-87  
Member, Executive Committee of the MIT Forum of Colorado, 1985-86  
Member, Organizing Committee of the MIT Forum of Colorado, 1984-85  
Ad Hoc Reviewer, Financial Reporting Section, *Accounting Review*, 1984  
Member, Notable Contributions to Accounting Literature Committee, American  
Accounting Association, 1983-84  
Member, Private Companies Practice Committee, CSCP, 1983-86  
Discussant of "Some Preliminary Investigations on a Stochastic Framework for Exit  
Values" and "Bank Inflation Accounting: Evaluating Alternative Accounting  
Models" at the AICPA National Conference, 1982  
Attended, Conference on 'the Impact of Rule Making Intermediate Financial Accounting  
Textbooks" Ohio State University, 1982  
Member, CPE Standards and Curriculum Committee, CSCP, 1981-82  
Chair, Subcommittee to Committee on Financial Accounting Standards, AAA, 1980-81.  
Member, Committee on Continuing Professional Education Standards, CSCP,  
1980-81  
Conference Leader for 6 sessions of "Introduction to Auditronic 32" for Ernst & Whinney  
in Cleveland, 1978 to 1980  
Consulting Editor, *Journal of Business Research*, 1975-?  
Instructor, CPA Review Course, University of Denver, 1978-?  
Attended, Arthur Andersen Faculty Seminar, 1980  
Chairman, Concurrent Session, "Cost Volume Profit Analysis," AAA Midwest Meeting,  
1979  
Member, Board of Directors and the Project Committee, Colorado Accountants for the  
Public Interest, 1977-79  
Ad Hoc Reviewer, *Accounting Review*, 1979  
Member, Membership Committee of the AAA, 1978-79  
Reviewer, *Decision Sciences*, 1977-78  
Member, Publications Committee, National Association of Accountants, Denver  
Chapter, 1978-81  
Member, Convention Committee, AAA, 1978  
Faculty Intern, Touche Ross & Co., San Francisco, Fall, 1977  
Participant in the Accounting Research Convocation, University of Alabama, 1977.

Discussant for a Paper "Current Value: The Great Debate," presented at the plenary session, AAA-Midwest Meeting, April 1977

Participant in presentation of program at NAA Chapter Meeting, Denver, 1977

Attended, Coopers & Lybrand Faculty Seminar, Phoenix, 1977

Member, Consulting Committee for a research project commissioned by the AAA, "Price Level Adjustments in the Individual Business Firm," by John Beverly of the University of Notre Dame

Chair, Concurrent Session, "Research Exchange, at Annual Meeting of AAA, 1975

Member, AAA Committee for the Technical Program, 1975 Annual Meeting

Attended AAA - AICPA Undergraduate Computer Curriculum Symposium, August, 1975

Participant in the Ernst and Ernst Auditronic 16 Program for Educators, July, 1975

Presented a paper, "The Practical Implementation of Price-Level Adjustments: A Re-evaluation, at the AAA - SW Meeting, March 1975

Presented a seminar "Implementation of Price-Level Accounting," at the 1974 Regional Conference of National Association of Accountants, 1974

Chairman, Concurrent Session, "Meeting Today's Social Responsibilities," Fourth North Carolina Accounting Education Colloquium, 1974

### **Consulting Activities**

Consultant, Securities and Exchange Commission v. David C. Guenther and Jay M. Samuelson, 2002-

Consultant to Forrest W. Lewis, P.C., in a case defending a Qwest employee against a SEC complaint, 2003-

Expert Witness, Securities and Exchange Commission v. Kurt Saliger, CPA, 2002

### **Recent News Contacts**

Quoted in Denver Post, 12/21/04

Appeared on KCNC radio, 2002, 2003

### **Other**

Head Coach, Douglas County Soccer Association, 1998-2000