

**ROBERT B. YAHR**

**VITA**

**Through March 7, 2010**

**I. Current Personal Data**

- A. Full Name** Robert Yahr
- B. Sabbatical Class Year** 2008-2009
- C. College/Department** College of Business Administration  
Department of Accounting  
(414) 288-1459
- D. Current Residence** Elmhurst, Illinois

**II. Education**

- |          |      |   |
|----------|------|---|
| Ph.D.    | 1979 | University of Nebraska--Lincoln, Lincoln, NE (Accounting) |
| M.A.     | 1972 | University of Nebraska--Lincoln, Lincoln, NE (Accounting) |
| B.S.B.A. | 1970 | Drake University, Des Moines, IA (Accounting)             |
| CPA      |      | Iowa (Non-practicing)                                     |

**III. Academic Experience**

**A. Positions Held**

**1. Length and Dates of Faculty Service at Marquette University**

- |   |              |
|---|--------------|
| Associate Professor of Accounting (Tenured) | 1985-Present |
| Associate Professor of Accounting           | 1977-1985    |

**2. Length, Places and Dates of Other Service**

- |                    |                                 |           |
|--------------------|---------------------------------|-----------|
| Instructor         | University of Nebraska at Omaha | 1975-1977 |
| Teaching Assistant | University of Nebraska--Lincoln | 1973-1975 |
| Teaching Assistant | University of Nebraska--Lincoln | 1970-1972 |

**B. Courses Taught**

**Undergraduate**

- |   |  |
|---|--|
| Principles of Financial Accounting          | Advanced Accounting II*                  |
| Principles of Managerial Accounting         | Cost Accounting                          |
| Survey of Accounting Principles             | Auditing                                 |
| Intermediate Accounting*                    | Accounting Theory*                       |
| Advanced Accounting I*                      | Governmental & Not-for-Profit Accounting |
| Professional Communications for Accountants |  |

\*Includes students enrolled in course for graduate credit

**Graduate**

- Contemporary Issues in Financial Accounting (for MSA Program in early 1980's)  
Accounting Foundations (For MBA program)  
Corporate and Not-for-Profit Accounting Issues (formerly Advanced Accounting II)  
Governmental Accounting

**C. Area of Specialization** Accounting for Local Governmental Units

**D. Other Relevant Professional Employment**

- |   |                |                       |
|---|----------------|-----------------------|
| Peat Marwick Mitchell & Co. (Milwaukee)     | Faculty Intern | Dec. 1986 - Mar. 1987 |
| Central Telephone & Utilities (Lincoln, NE) | Consultant     | May 1975 - Aug. 1975  |

Ernst & Ernst (Chicago)  
Wolf & Co. (Des Moines, IA)

Staff Accountant     Sept. 1972 - July 1973  
Accounting Intern     Feb. 1970 - May 1970

#### IV. Awards and Honors

WICPA Governmental Service Award     (May 2000)  
    (also nominated for AICPA's Outstanding CPA in Government Award)  
Phi Kappa Phi--Interdisciplinary Honorary     (1970)  
Beta Gamma Sigma--Business Honorary     (1969)  
Beta Alpha Psi--Accounting Professional and  
    Honorary Fraternity     (1968)

#### V. Publications and Other Scholarly Activity

##### A. Books and Monographs Authored

###### Published Dissertation

Are There GA(A)PS in Financial Reporting for the Life Insurance Industry?, (Research for  
Business Decisions No. 29, UMI Research Press, Ann Arbor, MI, 1980)

##### B. Books Edited

None

##### C. Contributions to Books

None

##### D. Refereed Journal Articles

"Interviewing the Client," Journal of Business Case Studies, Vol. 1, No. 1 (First Quarter 2005),  
pp.1-13. (co-authored with Michael Akers)

"The New Governmental Reporting Model: Is It a *Field of Dreams*?" Accounting Horizons, Vol.  
11, No. 3 (September 1997), pp. 91-101. (Co-authored with Paul Copley (chair) and other  
members of Accounting Standards Committee of the American Accounting Association's  
Government and Non-Profit Section)

"Response to the GASB Discussion Document 'Invitation to Comment: Governmental Financial  
Reporting Model' ", Accounting Horizons, Vol. 9, No. 3 (September 1995), pp.111-118.  
(This response to the GASB was co-authored with other members of Accounting Standards  
Committee of the American Accounting Association's Government and Non-Profit Section)

"Further Evidence on the Governmental Accounting Standards Board Constituent Participation  
and Influence," Accounting Enquiries, Vol. 3, No. 2 (February 1994), pp. 240-271. (Co-  
authored with Rita Hartung Cheng)

"GASB Statement No. 10: Accounting and Managerial Implications," Government Accountants  
Journal, Vol. 40, No. 6 (Summer 1991), pp. 7-15. (Co-authored with Rita Hartung Cheng)

"New Accounting Rules for Special Assessments" Akron Business Review, Vol. 21, No. 1 (Spring  
1990), pp. 18-26. (Co-authored with James P. Trebby)

"New Pension Accounting: Implications for Business Combinations," Corporate Accounting, Vol.  
5, No. 4 (Fall 1987), pp. 30-37. (Co-authored with David E. Mielke)

"New Standards for Prospective Financial Statements," The National Public Accountant, Vol. 32,  
No. 2 (February 1987), pp. 30-34. (Co-authored with Don E. Giacomino)

"Accounting for Goodwill and Related Intangibles in Bank Acquisitions," The Magazine of Bank

Administration, Vol. 60, No. 11 (November 1984), pp. 54-60.

"GAAP for Stock Life Insurance Companies: The Issue Returns," Best's Review (Life/Health Insurance Edition), Vol. 83, No. 6 (October 1982), pp. 32, 34, 118, 120.

"Conclusions and Recommendations of the Commission on Auditors' Responsibilities: The Reactions of Auditors and Accounting Professors," The Ohio CPA Journal, Vol. 40, No. 3 (Summer 1981), pp. 123-130. (Co-authored with Don E. Giacomino)

"SSARS No. 2: Reporting on Comparative Financial Statements," The National Public Accountant, Vol. 26, No. 6 (June 1981), pp. 16-21. (Co-authored with Don E. Giacomino)

"FASB Statement No. 33: Implications for Commercial Banks," The Journal of Commercial Bank Lending, Vol. 63, No. 4 (December 1980), pp. 45-47.

"Preparing Price-Level Adjusted Financial Statements," The Nebraska CPA Magazine, Vol. 11, No.1 (Spring 1976), pp. 8-11.

**E. Refereed Proceedings**

None

**F. Published Book Reviews**

T. B. Sprague, A Treatise on Life Insurance Accounts and A Treatise on Insurance Companies' Accounts in The Accounting Historian's Journal, Vol. 9, No. 2 (Fall, 1982), pp. 103-104.

David F. Robinson, Managing People: An Introduction for Accountants in The Accounting Review, Vol. LXI, No. 1 (January 1981), p. 237.

**G. Other Publications**

"SOX Goes to College," On Balance, July-August 2006 (vol. 2. no. 4), pp. 22-23. (co-authored with Craig Piotroski). On Balance is the successor to the Wisconsin CPA.

"Local Government Reporting Under GASB 34," Wisconsin CPA, May 2004 (vol. 8, no. 5), pp. 30-31. (Co-authored with Don Rahn)

"How the Basics of School District Accounting Will Change in the 1990's," School Business Affairs, Vol. 56, No. 10 (October, 1990), pp. 10-24. (Co-authored with Rita Hartung Cheng)

"Risk Management Practices and Accounting Requirements," School Business Affairs, Vol. 55, No. 10 (October, 1989), pp. 20-27. (Co-authored with Rita Hartung Cheng)

"Compensated Absences: A Neglected Area in Governmental Accounting," School Business Affairs, Vol. 54, No. 10 (October, 1988), pp. 30-34, 36.

**H. Current Interests**

Audit committees for governmental units.  
Federal government accounting

**I. Papers Presented at Scholarly Meetings**

"An Analysis of Exposure Draft Comments for GASB Statement No. 10." Canisius College Accounting Conference, October 1991. (Co-authored with Rita Hartung Cheng) Also published in Accounting Enquiries, February 1994.

“An Analysis of GASB’s Responses to Comment Letters--Risk Financing Issues.” Mid-Atlantic Regional Meeting, April 1991. (Co-authored with Rita Hartung Cheng)

**J. Other Participation at Scholarly Meetings**

Attended American Accounting Association annual meetings--1978, 1980, 1981, 1987, 1990, 1991, 1992, 1993, 1996, 2007, 2008

Attended Government and Not-for-Profit Section (of AAA)—usually when location is Stanford, CT (headquarters of GASB), most recently March 2009 in Washington, D. C. and March 2010 in Baltimore, MD

Attended American Accounting Association Midwest Regional Meetings--1986, 1988, 1990.

Attended Government Finance Officers of America annual meeting—2000, 2004.

**K. Professional Association Memberships and Offices Held**

American Accounting Association (1972 - Present)

Membership Committee	1978 - 1979
Reviewer	1983

American Accounting Association, Government & Not-for-Profit Section (1988 - Present)

Member, Accounting Standards Sub-Committee (1995-1998)

(Committee has the responsibility to respond to all due process documents issued by Governmental Accounting Standards Board and those of the Financial Accounting Standards Board concerning accounting issues for not-for-profit organizations. During the time when I was a member, we have commented on all significant due process documents and, as part of this responsibility, I testified at a public hearing on “Preliminary Views Relating to the Governmental Financial Reporting Model: Core Financial Statements,” at a public hearing in Elmhurst, IL, November 10, 1995.)

National Association of Accountants (1975 - 1985)

Academy of Accounting Historians (1976 - 2000)

Midwest Region, American Accounting Association

Manuscript Reviewer (1987, 1989, 1992)

Session Moderator (1988, 1990)

Government Finance Officers Association (1990 - Present)

Wisconsin Government Finance Officers Association (2000 - Present)

Wisconsin Institute of Certified Public Accountants (1996 - Present)

Member, Governmental Accounting Committee (1993 - 2000)

Member, Financial and Governmental Accounting Task Force (2000 - 2004)

**L. Research Grant Activities**

None.

**M. Other Scholarly Activities**

None.

**N. Professional Development Programs Conducted:**

“Essentials of Governmental Financial Statements and Governmental Accounting,” at Wisconsin Clerks and Treasurers Institute, Green Bay, WI, July 2006, 2007, 2008, 2009 (Eight hour

platform time)

“Reviewing Governmental Financial Statements under GASB Statement No. 34,” at Wisconsin Government Finance Officers Association Conference, Wisconsin Dells, WI, April 2003. (Two hour platform time).

“Governmental Accounting Update” at Wisconsin Government Finance Officers Association Winter Conference, Pewaukee, WI, December 2002. (105 minute platform time).

“GASB Statement No. 34,” at WICPA’s Government Financial Management and Accounting Conference, Stevens Point, WI, August 2000 (Eight hour platform time, shared with Paul Reilly, member of the Governmental Accounting Standards Board)

“Governmental Accounting Standards Board Update,” at WICPA’s Government Financial Management and Accounting Conference, Green Bay, WI, August 1999. (Two hour platform time)

“Governmental Accounting Standards Board Update,” at 1998 WICPA’s Government Financial Management and Accounting Conference, Madison, WI, August 1998. (One hour platform time plus one hour round table discussion)

“An Introduction to Governmental Accounting” at Municipal Treasurer’s Workshop Series (sponsored by University of Wisconsin--Green Bay Governmental Affairs Outreach), Madison, WI, April 1998 and April 1995 (Six hour platform time)

”Governmental Accounting Standards Board Update: Current Developments” and “The GASB’s Financial Reporting Model: Where Are We Now?” at WICPA’s Governmental Financial Management and Accounting Conference, Wisconsin Dells, WI August 1997. (75 minute platform time and 60 minute platform time, respectively)

”Governmental Accounting Standards Board Current Developments” and “Special Issues in Accounting Disclosure,” at WICPA Governmental Financial Management and Accounting Conference, Green Bay, WI, August 1996. (75 minute platform time and 60 minute platform time, respectively)

“Financial Reporting for Local Governments” at the Spring 1996 meeting of the Southern Wisconsin Chapter of Government Accountants, Madison, WI, May 1996. (60 minute platform time)

“Preliminary Views Relating to the Government Financial Reporting Model: Core Financial Statements,” at the combined quarterly meeting of the Wisconsin GFOA/WICPA, Brookfield, WI, November, 1995. (4 hour platform time, shared with Paul Reilly, member of the Governmental Accounting Standards Board)

“Governmental Accounting--Introduction, Applications, Advanced, and Current Issues,” conducted for GRATE/WGFOA at Madison, Appleton, Brookfield, Eau Claire and Wausau. These seminars have been conducted annually since 1994 at 3 to 5 of these locations. (Each with sixteen hour platform time)

“Governmental Accounting--Introduction, Advanced, and Current Issues,” conducted for GRATE at Waukesha, WI, July 1993. (Twelve hour platform time at each location)

“Governmental Accounting Standards Board Current Issues,” conducted for GRATE: Milwaukee, June 1992; Madison, WI, September, 1991; Neenah, WI, December 1990; and Milwaukee, August, 1990 (four hour platform time).

“Governmental Accounting Standards Board Current Issues,” conducted for Wisconsin Clerks, Treasurers, and Finance Officers Institute: Cable, WI, June 1991 and LaCrosse, WI, June 1990 (two hour platform time).

“Common Errors in Governmental Financial Statements,” conducted for Wisconsin Institute of Certified Public Accountants Annual Governmental Conference, Milwaukee, September 1989 (75 minute platform time).

“Introduction to Governmental Financial Statements,” conducted for League of Wisconsin Municipalities Annual Conference, Stevens Point, WI, October 1988 (One hour platform time).

“Current Status of Accounting for Compensated Absences and Similar Fringe Benefits,” conducted for Wisconsin Institute of Certified Public Accountants Annual Governmental Conference, Appleton, WI, September 1988 (60 minute platform time).

## VI. Service Activities

### A. University Committees and Other University Service

University Parking Committee	2000 - Present
First Year English Committee**	2002 - 2005
Sabbatical Review Committee*	1988 - 1991
Greater Milwaukee Scholarship Committee*	1984 - 1986
Ad Hoc Committee on Financial Aid and Admissions	1984 - 1985
Financial Aids Committee*	1983 - 1986

\* Denotes served as chairman

\*\* English Department Committee, but also has several at-large members from other disciplines in the University

### B. College Committees and Other College Service

Faculty Teaching Committee	2009 - Present
Faculty Teaching Support Committee	2002 - 2003
Undergraduate Committee*	1978 - 1980, 1986*, 1997 - 2000
Executive Council	1987 - 1991, 1993 - 1994
Research Committee	1991 - 1993
Ad Hoc Committee on Academic Standards	1989
Ad Hoc Committee to Audit Undergraduate Records*	1988
Graduate Committee	1980 - 1984

\* Denotes served as chairman

### C. Department Committees and Other Department Service

Department Internship Director	2005 - Present
Department Library Representative	1995 - Present
Acting Department Chairman	1993 - 1994
Preparation of AACSB Self-Study Report, Accounting Program 1990 [Program received initial accreditation, April 1991]	
Department Chairman Search Committee*	1985 - 1986
Department Rank and Tenure Committee	1988 - Present
Coordinator, Master of Accounting Science Program	1981 - 1984
Beta Alpha Psi, Faculty Vice President	1978 - 1981

\* Denotes served as chairman

### D. Volunteer Community Service Activities

Advisory Audit Committee (Vice-Chair), Milwaukee Area Technical College, 2005 (year of inception) to present.

Treasurer, First Congregational Church, Waukesha, WI 1992-1994

### E. Extra-University Activities

#### Governmental Reporting Awards Through Evaluation (GRATE) (1987 - 2004)

**Technical Director.** As director, I performed the following duties:

- Coordinated all aspects of reviewing Comprehensive Annual Financial Reports (CAFRs) of Wisconsin municipalities, counties, and technical college districts. Responsibilities included mailing CAFRs to reviewers, reviewing all statements myself, receiving and compiling review comments returned to me, determining the nature of award to be presented to each submitter (either commendation or participation), and communicating the results to each submitter. I reviewed over 500 CAFRs during this period.
- Conducted seminars on governmental accounting topics (listed above as a portion of the professional programs that I present annually).
- Prior to the adoption of GASB Statement No. 34 in 2000, edited the annual update of the GRATE Financial Disclosure Guide and Checklist for Wisconsin Governmental Units, a 44 page checklist of over 200 questions regarding governmental financial statement disclosures. Upon adoption of Statement No. 34, GRATE discontinued this activity.

**Textbook Reviewer:**

Richard D. Irwin, Inc. --Advanced Accounting by Bernstein and Engler, 2d ed. (1987)  
 PWS - Kent, Inc.--Accounting Theory, by Wolk, Francis, Tearney, 2d ed. (1990)  
 PWS - Kent, Inc.--Accounting Theory, by Wolk, Francis, Tearney, 3d ed. (1991)  
 Prentice-Hall, Inc.--Governmental and Nonprofit Accounting: Theory and Practice, by Freeman, Shoulders, and Lynn, 3rd ed. (1991)

**Marquette CPA Review**, 4 to 6 accounting sessions (Spring 1986 - Spring 2000)

**F. Other Service Activities**

**First Congregational Church (Waukesha, WI)**

Diaconate member (chairman in 1991) 1989 - 1991

**Greendale Community Church (Greendale, WI)**

Board of Trustees (chairman in 1982) 1980 - 1982