

**LAWRENCE J. GRAMLING, PhD, CPA**

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**ACADEMIC EXPERIENCE:**

*September 1980 - present*

Assistant Professor, Accounting Department, School of Business Administration, University of Connecticut, Storrs, CT

*August 1975 - June 1980*

Lecturer, Faculty of Accounting, University of Maryland, College of Business and Management, College Park, MD.

*September 1974 - August 1975*

Instructor, Accounting, School of Business and Economics, University of Southern Maine, Portland ME

**PRIMARY TEACHING INTERESTS**

Auditing                                      Financial Accounting                                      Managerial Accounting

**PROFESSIONAL TEACHING AND SEMINAR EXPERIENCE:**

Have developed and taught numerous professional seminars on:

- Accounting and auditing standards update
- Professional ethics
- Professional Staff Training
- Audit planning
- Audit sampling
- Analytical review
- Auditing section of CPA review course.

**EDUCATION:**

University of Maryland - DBA in Accounting, *August 1982*

Minors:            Management Science/Statistics and Psychology

Dissertation: *An Investigation into the Impact of Peer Review Reports on Selected Outside Users: A Series of Experiments*

Northeastern University – MBA, *June 1970*

University of Scranton - BS cum laude (Accounting), *June 1968*

## **SIGNIFICANT PROFESSIONAL EXPERIENCE:**

CPA - Connecticut Certificate No. 9445      Massachusetts Certificate No. 4653

*July 1970 - August 1974*

Audit staff of Coopers & Lybrand, Boston. Diversified audit and SEC experience on manufacturing, utility, and financial services clients

*October 1986 - Present*

Various consulting with CPA Firms concerning quality control standards for professional practices

## **MEMBERSHIPS IN PROFESSIONAL ORGANIZATIONS:**

### **SIGNIFICANT LEADERSHIP POSITIONS IN PROFESSIONAL ORGANIZATIONS:**

#### **Connecticut Society of Certified Public Accountants**

- **President, 2000-2001** (FIRST academic member ever to be elected as President)
- President-elect, *1999-2000*
- Treasurer, *1998-99*
- Secretary, *1997-98*
- Trustee of the CSCPAs *Educational Trust Fund, 2006-2011*
- Governor, Board of Governors, *1988 – 1991, 1997-2002*
- Chairman Strategic Planning Committee, *1995 - 1997*
- Chairman Peer Review Committee, *1985 - 1988*

#### **American Institute of Certified Public Accountants:**

- Member of Council, *2000-2001 and 2006-2009*

#### **Beta Alpha Psi (National Accounting Honorary Fraternity):**

- Faculty Advisor of University of Connecticut (Epsilon Lambda Chapter) *1982-87 1989-1998*
- Named one of three Outstanding Faculty Advisors in National Competition, *1996*

#### **American Accounting Association:**

- Auditing Section, Northeast Regional Coordinator, *2000-2001*

### **OTHER PROFESSIONAL MEMBERSHIPS**

- American Accounting Association
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners, including Connecticut Chapter
- Beta Gamma Sigma
- Delta Sigma Pi (National Business Fraternity)

## OTHER SIGNIFICANT PROFESSIONAL SERVICE

*March 1991 – May 2003*

Member of ad hoc committee for the Connecticut Society of CPAs on CPA Legislation - advisory committee to the Connecticut State Board of Accountancy in rewriting the laws and regulations concerning public accountancy in the State.

*June 1985 - December 1985*

Connecticut State Board of Public Accountancy--Special Investigative Consultant for consumer complaints to determine violations of Rules of Conduct

## **PUBLICATIONS:**

*The Importance of Creative Analytical Procedures in Fraud and Error Detection*, co-authored with James Bierstaker and Marcia Marien, Connecticut CPA, Vol. 47, Issue 4 (July/August 2006)

*And Throughout the Kingdom Prosperity Reigned*, The Trusted Professional, (The Newsletter of the New York State Society of CPAs), August 2001

*An Introduction to the Collectible Sportscard Market: Potential Insights for Financial Markets*, co-authored with Thomas J. O'Brien and Mauricio Rodriguez, Managerial Finance, Vol. 21, No. 6 (December, 1995): 47-60.

*Small Business Audits in U.S. Practice*, Proceedings of the NOvAA Congress, SME-Accountancy International, October 13, 1994, Amsterdam, Netherlands

*The State of Regulation in the State* co-authored with David L. Guay, Connecticut CPA Quarterly, Vol. 53, No. 3 (March, 1990): 6-8.

*CPA Firm Peer Reviews: Do They Improve Quality?* co-authored with Wayne G. Bremser, The CPA Journal Vol. LVIII, No. 5 (May, 1988): 75-77.

*Forecasts and Projections: What CPAs are Doing*, co-authored with Robert A. Carubia, Connecticut CPA Quarterly, Vol. 50, no. 4 (June 1987): 24-25.

*Insurers' Perceptions of Riskiness of CPA Firms: A Replication and Extension*, Proceedings of the AAA Mid-Atlantic Regional Meeting, (March 14-16, 1985): 171-181.

*Peer Review in Accounting: Where Did it Come From?* Connecticut CPA Quarterly, Vol. 48, No. 2 (December 1984): 6-8.

*Factors Associated with CPA Firm Membership in the AICPA Division for CPA Firms: A Survey*, Proceedings of the AAA Mid-Atlantic Regional Meeting, (April 12-14, 1984): 28-33.

*Accreditation of Accounting Programs* The Government Accountants Journal, Vol. XXXII, No. 4 (Winter 1983-84): 64-7.

*Is the 'Subject To' Audit Report Meaningful? An Experimental Investigation of Financial Analysts' Judgments*, co-authored with Philip M.J. Reckers, The Michigan CPA, Vol. XXXI, No. 1 (July/August 1979): 63-8.

**PAPER PRESENTATIONS** (not included in Publications section above):

*The Effect of Information about Management on Auditors' Inherent and Fraud Risk Assessments*, at research roundtable at AAA Auditing Midyear Conference, Austin, TX, Jan. 2008

*Whaling Voyage Accounting: The Ship 'Hector'*, 1987 Northeast AAA Regional Meeting, April 4, 1987, Hartford, CT

*Measuring Relative Strength of Factors Associated with Students' Job Selection Decisions: An Experiment*, 1985 AAA National Meeting, August 21, 1985, Reno NV.

*Consequences of Publicly Reported CPA Firm Peer Review Information to Bankers*, 1985 AAA Northeast Regional Meeting, April 19, 1985, Syracuse NY.

## **SIGNIFICANT UNIVERSITY OF CONNECTICUT SERVICE:**

### **University Senate**

*September 2003 – 2007*

Member, University of Connecticut Senate

*September 2004 – Present*

Member, University of Connecticut Senate Scholastic Standards Committee

*September 2003 – Present*

Member, University of Connecticut Board of Trustees' Committee on Institutional Advancement

*September 1993 – August 1998*

Member, University of Connecticut Senate Enrollment Management Committee

*July 1996 - October 1996*

Chairperson of University of Connecticut, Center for Undergraduate Education, Upper Division Working Group

*September 1994 - September 1996*

Chairperson of University of Connecticut re-Accreditation Self-Study subcommittee

### **University Athletics**

*October 2003 - Present*

University of Connecticut Representative to the national *Coalition on Intercollegiate Athletics*

*September 2005 - Present*

Member, University of Connecticut *President's Athletic Advisory Committee*

*September 1990 - Present*

Member, *Faculty Advisory Committee*, Counseling Program for Intercollegiate Athletics

### **University Honors Program**

*January 1996 - August 1996*

Interim Director, University of Connecticut Honors Program

*September 1989 – February 2007*

Member, Board of Associate Directors, University of Connecticut Honors Program

**SIGNIFICANT UNIVERSITY OF CONNECTICUT SERVICE (continued):**

**University Honors Program (continued)**

October 2002 - January 2003

Member of University of Connecticut Honors Program External Review Team

October 2002 – April 2003

Chairperson of University of Connecticut Search Committee for Associate Director of Honors Program

**Other Significant service:**

September 1988 - May 1991

Beta Gamma Sigma - President (1989-91), and Vice-President (1988-89)

September 1992 - September 1997

Faculty Coordinator for the Volunteer Income Tax Assistance Program

**MAJOR AWARDS:**

School of Business Undergraduate Teaching Excellence Award, co-recipient, 2002

Outstanding Service Award, School of Business Administration, 1991

Connecticut Society of Certified Public Accountants, Outstanding Discussion Leader Award: 1989, 1993, 1994, 1996 and 1998.

American Institute of Certified Public Accountants, Outstanding Instructor Award: 1993

University of Connecticut, School of Business Administration Faculty Course Development Grant, 1993 and 1995

Coopers & Lybrand Foundation--Curriculum Development Program, grant to integrate computer technology into accounting curriculum, 1985.

Outstanding Accounting Professor Award, voted by Senior Accounting students, University of Connecticut, 1984, 1985, 1986, 1987, 1992, 1994, 1997 and 2004.

Award for Teaching Excellence, campus-wide recognition, University of Maryland, 1980