

David M. Cottrell

Professor
536 Tanner Building
Brigham Young University
Provo, Utah 84602
(801) 422-3268

Education

Doctorate of Philosophy, The Ohio State University, Columbus, Ohio, Department of Accounting & Management Information Systems, 1992.

Master of Accountancy, Brigham Young University, School of Accountancy, Provo, Utah, 1985.

Master of Health Administration, Brigham Young University, Institute of Public Management and Health Administration, Provo, Utah, 1985.

Bachelor of Science, Brigham Young University, School of Accountancy, Provo, Utah, 1984.

Academic Experience

2006-22 Professor, School of Accountancy, Marriott School of Management, Brigham Young University, Provo, Utah.

2009-16 Associate Director, School of Accountancy, Marriott School of Management, Brigham Young University, Provo, Utah.

2001-06 Associate Professor, School of Accountancy, Marriott School of Management, Brigham Young University, Provo, Utah.

1992-01 Assistant Professor, School of Accountancy & Information Systems, Marriott School of Management, Brigham Young University, Provo, Utah.

1987-92 Graduate Teaching Assistant, Department of Accounting & Management Information Systems, The Ohio State University, Columbus, Ohio.

1984-85 Accounting Instructor, School of Accountancy, Brigham Young University, Provo, Utah.

Professional Experience

Board of Directors, Member, American Consulting Technology and Research, Inc. (dba, Geostrut Towers). Elected 2011.

Board of Directors, Chair of Audit Committee, American Consulting Technology and Research, Inc. (dba, Geostrut Towers). Elected 2012.

Senior Auditor and MIS Consultant, Ernst & Young, San Francisco, California, 1985-1987.

Certified Public Accountant, California, 1986.

Academic Activities

Chair, Planning Committee for The Trueblood Seminars for Professors. Jointly sponsored by the American Accounting Association and the Deloitte Foundation. 2020-2021.

Member, Planning Committee for The Trueblood Seminars for Professors. Jointly sponsored by the American Accounting Association and the Deloitte Foundation. 2019-2020.

Faculty Fellow: Teaching and Learning with Technology, Brigham Young University, 2005. Two-time recipient (University wide competitive application).

Outstanding Teaching Award, Marriott School of Management, Brigham Young University, 2003. (voted by college faculty).

Outstanding Professor Award, Finance Society, Marriott School of Management, Brigham Young University, 2002. (voted by students).

Faculty Fellow: Teaching and Learning with Technology, Brigham Young University, 2002. (University wide competitive application).

AICPA Professor/Practitioner Case Development Program 1999. One of six authors selected in national competition.

Teaching Excellence Award for Management Skills (four-time recipient), Marriott School of Management Alumni Board, Brigham Young University, 1999, 1998, 1996, 1995 (voted by alumni).

Max Block Distinguished Article Award. Article making the greatest contribution to the accounting profession, published in *The CPA Journal*. Award presented by The New York Society of Certified Public Accountants, 1998.

Outstanding Faculty Development Project, School of Accountancy & Information Systems, Brigham Young University, 1997 (voted by faculty).

Outstanding Use of Technology in the Classroom, School of Accountancy & Information Systems, Brigham Young University, 1996 (voted by faculty).

Teacher of the Year, School of Accountancy & Information Systems, Brigham Young University, 1994 (voted by students).

Coopers & Lybrand Teaching Award (two-time recipient), School of Accounting & Management Information Systems, The Ohio State University, 1989, 1990.

Hermann C. Miller Award (two-time recipient), The Ohio State University, 1989, 1990. Scholarship awarded annually to a graduate student in accounting preparing for a career in teaching.

AICPA Dissertation Grant, 1990.

Big Ten Consortium. Selected to represent The Ohio State University at The Accounting Consortium, University of Wisconsin, 1990.

AICPA Doctoral Fellowship, 1987-1989.

Exxon Honor Scholarship, Brigham Young University, School of Accountancy, 1984-1985.

Textbooks Published

Christensen, T. E., D. M. Cottrell, and C. JH Budd. 2019. *Advanced Financial Accounting*. 12th edition. New York, NY: McGraw-Hill/Irwin.

Baker, R. E., T. E. Christensen, and D. M. Cottrell. 2011. *Essentials of Advanced Financial Accounting*. 1st edition. New York, NY: McGraw-Hill/Irwin.

Refereed Publications

“Teaching Operating Cash Flow: One Matrix for Analysis – Two Methods for Presentation,” with Earl K. Stice, James D. Stice, and Derrald Stice, *Advances in Accounting Education: Teaching and Curriculum Innovations*, Vol. 22 pp. 261-269 (2019).

“Blended Learning in an Accounting Course,” with Reid A. Robison, *The Quarterly Review of Distance Education*, Vol. 4, No. 3. pp. 199-215 (Fall 2003).

“TechMall.com: Revenue Recognition in the Internet Economy,” with Monte R. Swain, Robert D. Allen and Kyle Pexton, *Issues in Accounting Education*, Vol. 17, No. 4. pp. 389-400 (November 2002).

“The High Cost of Low Prices at Phar Mor,” with Steven M. Glover, *The Journal of Accounting Case Research*, Vol. 5, No. 2. pp. 147-162 (Summer 2000).

“Implementing SFAS 133: Accounting for Derivative Instruments and Hedging Activities,” with Clark B. Maxwell, Robert L. Royall, and Robert M. Traficanti, *AICPA Professor/Practitioner Case Development Program*, (1999).

“The Problem of Fraud in Credit Decisions: Part II,” with W. Steve Albrecht, *Business Credit Magazine*, Vol. 99, No. 10, pp. 44-46 (October 1997).

- “Finding Auditors Liable For Fraud: What the Jury Heard in the Phar Mor Case,” with Steven M. Glover, *The CPA Journal*, Vol. 67, No. 7, pp.14-21 (July 1997).
- “Evaluating Performance in Professional Accounting,” with Douglas Prawitt and James D. Stice, *The CPA Journal*, Vol. 67, No. 6, pp. 61-63 (June 1997).
- “The Problem of Fraud in Credit Decisions: Part I,” with W. Steve Albrecht, *Business Credit Magazine*, Vol. 99, No. 4, pp. 29-32 (April 1997).
- “Internet Tools for Tax Professionals: How to Get Connected and Enjoy Immediate Benefits,” with Ronald G. Worsham, *The Tax Executive*, Vol. 49. No. 2, pp. 134-145 (March-April 1997).
- “Internet Tools for International Taxation,” with Ronald G. Worsham, *The Journal of International Taxation*, Vol. 8, No. 1, pp. 10-18, 37 (January 1997).
- “Top Ten Internet Sites for Internal Audit,” with Marshall B. Romney, *Internal Auditor*, Vol. 53, No. 4, pp. 36-42 (August 1996).
- “CPAs Who Profit From Home Pages,” with Marshall B. Romney, *Journal of Accountancy*, Vol. 181, No. 3, p. 42 (March 1996).
- “Continuous Improvement at Clorox,” with Kevin D. Stocks and Monte R. Swain, *Internal Auditor*, Vol. 52, No.1, pp. 38-44 (February 1995).
- “Recognizing the Symptoms of Employee Fraud,” with W. Steve Albrecht, *Healthcare Financial Management*, Vol. 48, No. 5, pp. 19-25 (May 1994).

Research Books and Monographs

Financial Accounting Research System (FARS) of the Financial Accounting Standards Board (FASB). Hoboken, NJ: Wiley Publishers, 2005, (electronic access, must be purchased from publisher).

Database of Accounting Resources. Burr Ridge, IL: Irwin/ McGraw-Hill, 1999, (electronic access, must be purchased from publisher).

Business and Accounting Research Using LEXIS-NEXIS. Burr Ridge, IL: Irwin/ McGraw-Hill, 1998, 266 pp.

Chapters in Reference Books

“Cost Allocation,” with Daniel L. Jensen, Handbook of Technology Management, CRC Press Inc., 1999, pp. 6.21-6.25.

Teaching Resources (Published)

Financial Accounting: Instructor’s Resource Manual. Cincinnati: South-Western Publishing Co., 1999, 208 pp.

Financial Accounting: PowerPoint Presentations. Cincinnati: South-Western Publishing Co., 1999, 740 pp.

Managerial Accounting: Instructor's Resource Manual. Cincinnati: South-Western Publishing Co., 1999, 202 pp.

Managerial Accounting: PowerPoint Presentations. Cincinnati: South-Western Publishing Co., 1999, 500 pp.

Survey of Accounting: Instructor's Resource Manual. Cincinnati: South-Western Publishing Co., 1999, 266 pp.

Survey of Accounting: PowerPoint Presentations. Cincinnati: South-Western Publishing Co., 1999, 872 pp.

Intermediate Accounting: Instructor's Resource Manual. Cincinnati: South-Western Publishing Co., 1998, 453 pp.

Intermediate Accounting: Test Bank. Cincinnati: South-Western Publishing Co., 1998, 672 pp.

Intermediate Accounting: PowerPoint Presentations. Cincinnati: South-Western Publishing Co., 1998, 229 pp.

Accounting Concepts and Applications: Test Bank. Cincinnati: South-Western Publishing Co., 1996, 606 pp.

Non-refereed Publications

“The Problem of Fraud in Credit Decisions,” with W. Steve Albrecht, *Loss Prevention Update*, National Association of Credit Management (March 1997) 1-6 [reprinted from *Business Credit Magazine*].

“The Benefit of Removable Storage Technology for Accounting Tasks,” *New Accountant* (January 1997) 18-21.

“How to Access Financial Reports on the Internet: The Electronic Data Gathering, Analysis, and Retrieval System (EDGAR),” *On Balance*, South-Western Publishing (1996) Vol. 1, No. 1.

“Phony Revenues Get Bausch & Lomb in Trouble,” *On Balance*, South-Western Publishing Co. (1996) Vol. 1, No. 1.

“When the Balance Sheet Doesn't Balance: The Story of New Era Philanthropy,” *On Balance*, South-Western Publishing Co. (1996) Vol. 1, No. 1.

“Par Value: The Differences Between Capital Stock and Golf,” *On Balance*, South-Western Publishing (1996) Vol. 1, No. 1.

“Review of *Quality is Personal: A Foundation for Total Quality Management*,” in *News & Views, Management Accounting Section, American Accounting Association* 11 (Spring 1994) 8-9.

Presentations

- “Effective Use of Student Response Systems,” American Accounting Association Conference on Teaching and Learning, San Francisco, California, August 2010.
- “Rejuvenating Your Courses with Technology -- A Blended Learning Approach,” American Accounting Association Conference on Teaching and Learning, New York, New York, August 2009.
- “Teach It One Time, but Create Learning Many Times,” American Accounting Association Conference on Teaching and Learning, Anaheim, California, August 2008.
- “The Craft of Teaching,” American Accounting Association Conference on Teaching and Learning, Anaheim, California, August 2008.
- “Enhancing Classroom Learning with Asynchronous Tools,” Utah State Educators Conference, Brigham Young University, November 2005.
- “Placing Course Materials Online to Create a Discussion-Centered Classroom,” Colloquium on Change in Accounting Education, Long Beach, California, October 2005.
- “Preventing Identity Theft,” Utah State Association of Certified Public Accountants, Salt Lake City, Utah, September 2005.
- “Innovative Uses of Technology in Teaching Accounting,” Utah Accounting Educators Conference, Salt Lake City, Utah, November 2004.
- “Using Technology to Distribute Course Content On and Off Campus,” American Accounting Association, Honolulu, Hawaii, August 2003.
- “Multimedia Presentations in Minutes,” American Accounting Association, Honolulu, Hawaii, August 2003.
- “Risks, Controls and Fraud,” Utah Bankers Association Consumers Banking Conference, Deer Valley, Utah, May 2003.
- “Hybrid Technologies: New Ideas for Curriculum Development and Delivery,” Western Association of Collegiate Schools of Business, Waikoloa, Hawaii, November 2002.
- “Developing Asynchronous Teaching Tools,” Brigham Young University Hawaii College of Business, Laie, Hawaii, May 2002.
- “Teaching More Outside the Classroom to Learn More Inside the Classroom,” San Diego State University College of Business, San Diego, California, March 2003.
- “Implementing SFAS 133: Accounting for Derivative Instruments and Hedging Activities,” AICPA Accounting Educators Conference, Framingham, Massachusetts, November 1999.
- “Professional Accounting and Auditing Technical Update,” KPMG LLP, Billings Montana, July 1999.

- “Careers in Audit Assurance and Information Assurance,” Ernst & Young LLP Leadership Conference, Orlando Florida, August 1998.
- “Auditing and Information Systems Assurance & Advisory Services,” Ernst & Young LLP, Cleveland Ohio, June 1998.
- “Professional Accounting and Auditing Technical Update,” KPMG Peat Marwick LLP, Billings Montana, November 1997.
- “Internet Tools for Accountants,” National Accounting Conference, Brigham Young University, Provo, Utah, October, 1997.
- “The 7 Habits of Highly Effective People,” three-day seminar for faculty, School of Accountancy & Information Systems, Brigham Young University, Provo, Utah, June 1997.
- “On-Line Research Using LEXIS-NEXIS and Internet Tools,” Institute of Management Accountants and American Accounting Association Symposium, Tampa, Florida, March 1997.
- “Utilizing the Internet as a Resource in an Accounting Course,” FSA Faculty Consortium, Arthur Andersen Center for Professional Education, St. Charles, Illinois, May 1996.
- “Exploring the Internet,” FSA Accountancy Faculty Consortium, Arthur Andersen Center for Professional Education, St. Charles, Illinois, May 1996.
- “Research Techniques Using the *National Automated Accounting Research System* and the Internet,” National Accounting Conference, Brigham Young University, Provo, Utah, October 1995.
- “New Approaches to the Introductory Accounting Courses,” Utah State Educators Conference Presentation, Utah State University, Logan, Utah, April 1994.
- “The Valuation Role of Fair Value Disclosures: Evidence From Debt Securities in the Insurance Industry,” AAA Western Region Meetings, Portland, Oregon, May 1994.