

## **G. EDDY BIRRER, PhD, CPA-Inactive**

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### **EDUCATION**

PhD, University of North Dakota, 1981  
Major: Business Education; Minors: Accounting, Finance, and Management  
Doctoral business coursework, University of Maryland, 1973-74  
MBA, Gonzaga University, 1969  
AB, Cum Laude, Carroll College, 1966

### **UNIVERSITY TEACHING AND ADMINISTRATIVE EXPERIENCE**

Gonzaga University

Professor of Accounting, 1984-present (Courses: Financial, Intermediate, and Advanced Financial Accounting; US GAAP and IFRS; Managerial Accounting; Personal Financial Planning)

Assistant Dean, 1986-1991 (Assistant and Associate Deans Seminar, AACSB, Chapel Hill, 1986; Accreditation Workshop, AACSB, ST. Louis, 1986)

Director, Small Business Institute, 1984-86

Moorhead State University, Assistant to Full Professor of Accounting, 1976-84.

Chairman, Department of Accounting, 1982-84 (Leadership Institute, Minnesota State System, 1982)

Director, Small Business Development Center, 1981-82 (SBI Directors Conference, San Francisco, 1982)

George Mason University, Assistant Professor of Accounting, 1973-76; Undergraduate Business Curriculum Coordinator, 1975-76

Rocky Mountain College, Assistant Professor of Business, 1969-73

Central State College (now Central Oklahoma University), Instructor of Accounting, 1968-69

### **PROFESSIONAL ACCOUNTING EXPERIENCE**

Cocke & Associates, CPAs, Virginia, auditing and taxation accountant (part-time), 1975-76

Ernst & Ernst (now Ernst & Young), promoted from staff to in-charge auditor, 1967-68

Peter Kiewit Sons' Co., cost accountant, 1966

### **PUBLICATIONS**

"GASB Statement 68 on Pensions: A Solution to the Public Pension Crisis?" *Journal of Government Financial Management*, Vol. 63, No. 3, Fall 2014

"Creating a Sustainable Competitive Advantage: A Resource-Based Analysis of the Gonzaga University Men's Basketball Team," *Journal of Sport Administration & Supervision*, Vol. 3, No. 1, September, 2011, With Kenneth S. Anderson, Editor's Choice Award

"Alert! Full Fair Values in New M&A Accounting," *Today's CPA*, (March/April, 2011), with Walter R. Teets

"Traditional Versus Roth 401(k): A Benefits Analysis," *Journal of Personal Finance*, 2006

*Test Bank to Accompany Advanced Financial Accounting*, Sixth Edition, McGraw-Hill/Irwin, 2006

"Treatment of Growing Annuities in Financial Planning," *Personal Financial Planning Monthly*, November 2002 (With Kent Hickman)

*Test Bank to Accompany Advanced Financial Accounting*, Fifth Edition, McGraw-Hill/Irwin, 2002

"How to Use Tax Code Changes to Increase Retirement Accumulations," *Personal Financial Planning Monthly*, June 2002

"Discounted Cash Flow Analysis of Social Security Benefit Options," *Personal Financial Planning*, July/August, 1996

"The Value of Discounted Cash Flow Analysis," *Personal Financial Planning*, September/October, 1992 (with J.L. Carrica)

"Marketing a Law Firm: It's More Than Advertising," *Journal of Professional Services Marketing*, Vol. 5, No. 2, 1990 (with J.G. Helgeson and N.J. Brown), and included in *Marketing for Attorneys and Law Firms*, William J. Winston, editor, New York: Haworth Press, 1993

*Present Value Applications for Accountants and Financial Planners*, Quorum Books, 1990 (with J.L. Carrica)

"Marketing Plans for Accounting Firms," *Journal of Accountancy*, September 1986 (with J.G. Helgeson)

"Accounting for Nonaccountants," *The Journal of Business Education*, 1981

*Advanced Partnership Accounting*, International Textbook Company, 1977

"Long Term Leases and Pension," in *Intermediate Accounting*, Part 8, International Textbook Company, 1976  
"Bonds Payable," in *Intermediate Accounting*, Part 6, International Textbook Company, 1976

### **REFEREED PAPERS AND PROCEEDINGS**

"Pension Accounting and Reporting: Will GASB Statement No. 68 Help Solve Financial Crises Facing State and Local Governments?" Northwest Accounting Research Group, October, 2013  
"Lease Accounting Revisited: A Review of the FASB Exposure Draft on Lease Accounting," Northwest Accounting Research Group, October, 2012, with Walter Teets and Matthew Hoag  
"Component Depreciation: Integration of IFRS, Capital Budgeting, and Federal Taxation," Northwest Accounting Research Group, November, 2011, with Gary Weber  
"Consolidated Financial Statements: Effects of FAS 141 R and FAS 160 on Financial Reporting and Analysis," Northwest Accounting Research Group (NWAR), October, 2008, with Walter R. Teets  
"Defined Benefit Pension Plans: Application of FASB 158 to Financial Accounting and Reporting by Employers," (abstract), *Proceedings of the IABE-2007 Annual Conference*, October 2007, with Walter Teets  
"Personal Financial Planning: A Timely Addition to the Accounting Curriculum," Northwest Accounting Research Group, October, 2005  
"Present Value Analysis: Practice Niche and Decision Tool," Northwest Accounting Research Group, 2001  
"Time Value of Money and the Choice Between a Fixed and Adjustable Rate Mortgage," *Proceedings of the Southwest Business Symposium*, 1990 (with J.L. Carrica)  
"Effect of the Tax Reform Act of 1986 on the Small Business Incorporation Decision," *Proceedings of the Southwest Business Symposium*, 1987  
"Debt Extinguishments: A Framework for Applying Current Accounting Standards," *Proceedings of the Southwest Business Symposium*, 1986

### **PROFESSIONAL EDUCATION PRESENTATIONS**

"Use of Growing Annuities in Financial Planning," Beta Alpha Psi CPE Seminar, Gonzaga University, 2004  
"Present Value Analysis: Practice Niche and Business Decision Tool," Beta Alpha Psi CPE Seminar, Gonzaga University, 2000  
"Accounting Update," McFarland & Alton (now Moss Adams), CPAs, Spokane, 1991  
"Personal Financial Statements," American Woman's Society of CPAs, Spokane Chapter, 1989  
"Present Value Applications in Accounting," Washington Society of CPAs, Spokane Chapter, 1989  
"Accounting and Auditing Update," Pannell Kerr Forster, CPAs, Spokane Region Offices, 1987, 1985  
"FASB Update," Charles Bailly & Co., CPAs, Midwest Region Offices, 1981  
"Lease Accounting and the Lease-Purchase Decisions, National Association of Accountants," Red River Valley Chapter, 1979  
"Lease Accounting: FASB 13 and Subsequent Pronouncements," North Dakota Society of CPAs, 1979  
"Present Value Concepts and Applications," North Dakota Society of CPAs, 1978

### **COMMUNITY AND UNIVERSITY SERVICE**

Gonzaga University Committees: NCAA Fiscal Integrity, Graduate Council, Benefits, Career Services, Marketing  
Gonzaga School of Business Administration Committees: 2016-17: Undergraduate Curriculum, Accounting Advisory Board, Ad Hoc Faculty Awards Committee. Prior years: Strategic Initiatives, AACSB Self Study, Reappointment and Promotion, Long Range Planning, Curriculum Initiatives, Graduate Curriculum, Beta Alpha Psi Faculty Advisor, Gonzaga University, 2000-2002  
Community Service:  
Financial Literacy Presentation, March 2017 and March 2016, Gonzaga University Student Athletes Family-to-Family, Board of Directors, May 2015—current  
Washington Society of CPAs Academic Advisory Committee, 2002; Arrowhead Point Homeowners' Association, Audit Committee, 2000, 1999; Gonzaga Preparatory School, Retirement Program committee, 1995-96; Washington State Auditor's Office, Auditor Selection Committee, 1990; Spokane Chamber of Commerce, Small Business Council, 1985-86

### **HONORS AND AWARDS**

Outstanding Professor Award (graduate accounting), presented by Graduate Student Association, 2007  
Loeken Faculty Recognition Award, School of Business Administration, Gonzaga University: 1993, 2002  
Jepson Fellowship, School of Business Administration, Gonzaga University: 1990,'96, 2002,'03,'06,'11,'14