

ROBERT H. S. "ZEKE" SARIKAS

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Athens, Ohio 45701

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**CURRENT
STATUS:**

Associate Professor of Accountancy
Ohio University
Athens, Ohio

**TEACHING
INTERESTS:**

International Accounting & Taxation
Auditing
Oil and Gas Accounting & Taxation
Financial Accounting
Managerial Accounting

**RESEARCH
INTERESTS:**

International & USA Accounting/Auditing/Business/Taxation
Accounting for the Energy Industries

EDUCATION:

University of Illinois at Urbana-Champaign 1992
Urbana-Champaign, Illinois
Ph.D. in Accountancy
Dissertation: "A Market Test of an Accounting Based
Measure of Public Utility Commission Regulatory Climate"

University of Illinois at Urbana-Champaign 1988
Urbana-Champaign, Illinois
Master of Accounting Science (M.A.S.)
a degree in financial accounting

University of Texas at Austin 1980
Austin, Texas
Master of Professional Accounting (MPA-Taxation)
a technical degree in taxation

University of Oklahoma 1978
Norman, Oklahoma
B.B.A. in Accounting

Saint Louis University 1970
Saint Louis, Missouri
B. A. in Geology

**CERTIFIED
PUBLIC
ACCOUNTANT:**

Certified Public Accountant
Oklahoma Certificate Number 6047
Member AICPA

**TEACHING
EXPERIENCE:**

Associate Professor of Accountancy (tenured Spring 2008)

Ohio University

2002 - present

My teaching locations for Ohio University have included the Ohio cities of Athens, Lancaster, and Pickerington. Overseas teaching for Ohio University has included the cities of Bangalore, India (fourteen courses total), Wuhan, China (two courses total), Belo Horizonte, Brazil (two courses), and Leipzig, Germany (three courses total). The teaching in Bangalore, India was in the Ohio University MBA program in India.

Courses taught:

Introduction to Managerial Accounting
Managerial Accounting (previously "Cost Accounting")
Assurance Services and Internal Controls (previously "Auditing")
Entrepreneurship Accounting
Oil & Gas Accounting
Undergraduate Overseas Consulting Project (Leipzig, Germany and Belo Horizonte, Brazil)
MBA Financial Accounting
MBA & MFE Managerial Accounting
MBA Computerized Strategy Game
MBA Overseas Consulting Project (Wuhan, China)

Visiting Lecturer

National Economics University

2011 - 2013

Courses taught:

Undergraduate Introduction to Managerial Accounting
MBA Financial Accounting
MBA Managerial Accounting
MFE Managerial Accounting

Taught an introductory MBA accounting course in the English Language MBA Program of the National Economics University in Hanoi, Vietnam. My Ohio University teaching load of six courses was booked into the fall and winter quarters, leaving the winter quarter open. This permitted overseas academic activity in Vietnam

Visiting Lecturer

Vietnam National University

2011

Courses taught:

MBA Accounting

Taught an introductory MBA accounting course in a program leading to an MBA degree from Delaware State University USA. Taught in Hanoi, Vietnam.

Visiting Professor of Accountancy

Shanghai University of Finance and Economics

2004

Courses taught:

USA Intermediate Financial Accounting

Taught a comprehensive course covering the entirety of American Intermediate Accounting to Chinese undergraduates majoring in "American Accounting" The course was taught in the Spring quarter with over 100 hours of classroom contact. I had completed my normal course teaching load of six courses for Ohio University during the Fall and Winter Quarters. The course was taught at the suggestion of Ohio University in order to "build a relationship."

Associate Professor of Accountancy (tenured Spring 1997)

Boise State University

1992 - 2002

My teaching locations for Boise State University included the Idaho cities of Boise and Twin Falls Overseas teaching was done in Hanoi, Vietnam (four courses total).

Courses taught:

Introduction to Financial Accounting
Introduction to Managerial Accounting
Intermediate Accounting I
Intermediate Accounting II
International Accounting
Cost Accounting
Income Taxation
International Taxation – (Graduate level)
Contemporary Issues in Accounting - (Graduate level)
MBA Financial Accounting
MBA Managerial Accounting
MBA Consulting Research Project for a Business (Hanoi only)
MBA International Financial Statement Analysis (Hanoi only)
Business in Europe (Undergraduate level)
Business in Russia - (Undergraduate/Graduate level)
Business in the Asian Far East - (Graduate level)

Tutor (de facto a classroom instructor) –

Henley Management College (U.K.)

1999

Teaching duties in Ho Chi Minh City (Saigon), Vietnam

Course taught:

MBA Accounting, Economics, & Finance (integrated course)

A volunteer (unpaid) summer teaching assignment accepted because of the economic benefit to Boise State's partner in Vietnam - The National Economics University

Visiting Faculty - Portland State University (U.S.A.)

Unites States Agency for International Development Certificate Program.

This program is the set of foundation business classes in the Portland State University undergraduate degree program, and its completion (with a Russian undergraduate degree) permits the competition of a Portland State University BBA or MBA in one year.

Principles of Managerial Accounting 1999

(taught on the campus of the Khabarovsk University of Law and Economics in Khabarovsk, Russia)

Principles of Financial Accounting 1999

(taught on the campus of the Blagoveshensk State Pedagogical University in Blagoveshensk, Russia)

Principles of Financial Accounting 1999

(taught on the campus of Sakhalin Commercial University in Yuzhno-Sakhalinsk, Russia)

Visiting Professor (simultaneous appointment with NEU & BSU)
The National Economics University 1997 - 1998
Hanoi, Vietnam
Courses taught are listed under Boise State University.

Boise State University received a grant from the Swedish national government to assist in the establishment of a business school at the National Economics University in Hanoi, Vietnam. An important part of the effort was to offer an AACSB accredited MBA program to junior faculty of The National Economics University. Some additional MBA students were also young managers or junior faculty of promise from other universities in northern and central Vietnam. The Vietnamese students received Boise State University MBA degrees with one term of coursework in Boise and an internship at a business in Boise. The balance (most) of the MBA coursework was taught on the Hanoi campus of the National Economics University. The capstone of this MBA was a major supervised consulting research project at a business in Hanoi. Sponsors of consulting research projects that I supervised included Price Waterhouse, KPMG, and Delta Equipment & Construction Co., the construction firm responsible for the building of the American consulate in Ho Chi Minh City (Saigon) and the new American Embassy in Hanoi. The National Economics University has traditionally been the lead institution for training the individuals responsible for government economic planning in the planned economy of Vietnam. Now, the National Economics University is tasked with training professionals necessary to develop the new market economy in Vietnam.

Visiting Assistant Professor
The University of Texas at Austin 1996
Austin, Texas
Course taught:
MBA Managerial Accounting

American Faculty
Russian-American School of Business Administration 1995, 1996, & 1997
Blagoveschensk, Russia
Courses taught:

Financial Accounting
Managerial Accounting

Boise State had an informal relationship with Portland State University (PSU) to supply volunteer faculty to teach in small business schools which it sponsored in the Russian Far East. The working concept was that PSU would link the American Northwest with the Russian Far East. PSU attempted to develop a close relationship between Blagoveshensk and Boise State to include a formal sister city relationship between the City of Boise and the City of Blagoveshensk. Further, there was an attempt to develop a formal sister state relationship between the state of Idaho and Amur Oblast, the Russian province of which Blagoveshensk is the capital. As a part of this effort I assisted in hosting in 1994 a study tour to Boise of the Russian students I had taught in Blagoveshensk the previous year. At this time I was also the Boise State liaison for meetings in 1994 between the Amur Oblast governor and State of Idaho officials. Due to the on-again-off-again interest in a formal relationship common to both American and Russian officials, the relationships were never formalized. However, like some other faculty at Boise State I participated in Boise States efforts with PSU. Ultimately I taught on multiple occasions in PSU's programs as an unpaid volunteer faculty. I also taught in PSU's program in Yuzhno-Sakhalinsk.

American Faculty 1995, 1996, & 1997
Russian-American School of Business Administration
 Yuhzno-Sakhalinsk, Russia
 Courses taught:
 Business Planning
 Financial Accounting
 Finance

Instructor in Accounting 1987-1989
Loyola University of Chicago
 Chicago, Illinois
 Courses taught:
 Principles of Accounting - Financial
 Principles of Accounting – Managerial

Lecturer in Accounting 1987
Sangamon State University
 Springfield, Illinois
 Course taught:
 MBA Required Accounting Course

Teaching Assistant in Accounting 1986
University of Illinois at Urbana-Champaign
 Urbana-Champaign, Illinois
 Course taught:
 Income Taxation

**FULL-TIME
 PROFESSIONAL
 ACCOUNTING
 EXPERIENCE:**

Thomas Leger & Co. - Houston, Texas
 Oil & Gas Specialty Accounting Firm
 Tax Accountant 1982-1983
*Duties included the preparation of tax returns and the preparation of
 financial statements.*

Arthur Andersen & Co. - Houston, Texas
 Oil and Gas Division of an International Accounting Firm
 Tax Accountant 1980-1982
*Duties included tax research and the preparation of tax returns
 Tax research duties included international taxation.*

**MILITARY
 EXPERIENCE:**

United States Air Force Officer 1970-1981
 Commissioned Second Lieutenant 1970
 Promoted to First Lieutenant 1973
 Promoted to Captain 1975
 Served as a Missile Launch Officer on Active Duty 1972-1976
 381st Strategic Missile Wing of the Strategic Air Command
 McConnell AFB, Kansas

**SECURITY
 CLEARANCES**

Top Secret
 Cryptographic

**PROFESSIONAL
EDUCATION
INSTRUCTOR
EXPERIENCE:**

The Centre for Management Training at The National Economics University. Taught Economics, Business Law, International Accounting and Vietnamese Accounting to the accounting staff of COMVIK, the Swedish-Vietnamese Mobile Telephone Company. Centre for Management Development of the Business School of the University of Durham, United Kingdom Taught a course in Durham, England that compared and contrasted International Accounting and Vietnamese Accounting to a group of Vietnamese professional auditors and Ministry of Finance officials. This course was part of a multi-week program on behalf of the European Union.

1997

The Center for Regulatory Studies of Illinois State University. Taught public utility accounting and finance in Decatur, Illinois to utility company rate department personnel of Illinois Power Company.

1990

**PEER-REVIEWED
ACADEMIC
PUBLICATIONS:**

“The Growth of Industry Web Portals: Framework and Guidelines,” (co-authored) *International Journal of e-Collaboration*, October-December 2014, Volume 10, No.4, pp. 15-26.

“The Ethics of Tax Evasion: A Survey of Hispanic Opinion,” (co-authored) *Accounting & Taxation* , Volume 4, Number 1, 2012, .pp. 53-74.

“Eastern and Western European firms public and private information quality: The omparative impact of degree of implementation of IFRS,” (co-authored) *Emerging Markets Review*, Volume 12, 2011, pp. 111-129

“The Indexing Paradox Be Thankful for Irrational Analysts,” (co-authored), forthcoming in the *International Journal of Monetary Economics and Finance*, Volume 3, Number 4, 2010, pp. 374-393.

“The Rationality of Index Investing and Paradoxes of Indexation,” (co-authored), *Investment Management and Financial Innovations*, Volume 6, Issue 4 of 2009, pp. 131-139

“An Investigation of the Comparative Impact of Degree and of Implementation Bias of IFRS Upon the Public and Private Information Quality of East and West European Firms,” (co-authored), *Advances in Accounting*, Volume 25, No.2 of 2009, pp.208-215

“Impact of In-depth Exposure of Database Knowledge to Accounting Students an Empirical Study,” (co-authored), *Global Education Journal*, Volume 5, No.1 of 2009, pp. 133-139

“The Second World War and Soviet Accounting” (co-authored) *Accounting History*, Volume 14, nos. 1 & 2 of 2009, pp. 35-54

**PEER-REVIEWED
ACADEMIC
PUBLICATIONS:**
concluded

"An Investigation of the Impact of Degree of IFRS Implementation on the Comparative Accuracy and Bias of Equity Securities Analysts East and West European Firms Earnings Forecasts" (co-authored) *The Journal of Applied Business Research* Volume 24, Number 4, Fourth Quarter 2008, pp 65-81.

"An Investigation of the Impact of Degree of IFRS Implementation on the Comparative Accuracy and Bias of Equity Securities Analysts Asian Pacific Rim Earnings Forecasts" (co-authored) *The Journal of the American Academy of Business, Cambridge*, Volume 10, Number 1, Summer 2008, pp. 8-18

"An Investigation of the Comparative Accuracy and Bias of Equity Securities Analysts East and West European Firms Earnings Forecasts" (co-authored), *International Business & Economics Research Journal*, Volume 7, Number 2, February 2008, pp.65-75

"The Russian Accounting Transition: A consideration of Russian History and Potential Problems in the Accounting Systems Offered to Russia" (co-authored), (*Finance and Business – A Journal of Science and Practice*, Issue Number 1 of 2007, pp. 57-66, (Published in the Russian Language)

"History and the Russian Accounting Transition," (co-authored) *Journal of Accounting, Auditing and Performance Evaluation* Volume 2, No.1/2 [2005] pp. 54 -66
"Accounting and Environmental Education in the USA," *Ecological Education*,: Issue No. 2 of 2002
(Published in the Russian Language)

"Financial and Legal Requirements for Russian Success in the Twenty-First Century," *Journal of Economics and Management*, (Issue No. 6 of 2001) (Published in the Russian Language)

"The Oil & Gas Exploration Industry and the Corporate Alternative Minimum Tax," *Petroleum Accounting and Financial Management Journal*, Spring 1990. (Co-authored)

**CHAPTERS
IN SCHOLARLY
BOOKS:**

"International Influence on Accounting in Vietnam," (co-authored) in *Corporate Governance in Developing Economies*, Robert W. McGee, Editor – New York: Springer 2009, pp. 181-190

"Corporate Governance in Russia: A Consideration of Different Perspectives,"(co-authored) in *Corporate Governance in Transition Economies*, Robert W. McGee, Editor – New York: Springer 2008, pp. 243-249

**CHAPTERS
IN SCHOLARLY
BOOKS:
concluded**

“Accounting Reform and the Role of Cultural and Historical Paradigms
In Transitional Economies of Eastern Europe: The Case of Russia” (co-authored) in
Accounting Reform in Transition and Developing Economies,
Robert McGee, Editor – New York: Springer 2008 , pp. 139-153

“Tax Reform Needs in China and the United States: Perhaps a Chance to Learn From Each
Other” (co-authored) in *Taxation and Public Finance in Transition and Developing
Economies* Robert W. McGee, Editor – New York: Springer 2008, pp.423-432

**CHAIRMAN OF
CONFERENCE
PANEL
DISCUSSION:**

"Bridging Vietnam and America: Cooperation Between the National
Economics University and Boise State University,"
The Asia-Pacific Conference: Tradition and Change in Higher Education
The Asia-Pacific Perspective of Building on Tradition
and Creating Change within the Globalization Paradigm
was organized and sponsored by the Oregon University System.
Portland, Oregon - October 1999

*I made the application to the conference. The conference paid for three faculty
each to travel from both Boise, Idaho and Hanoi, Vietnam. To justify this
expenditure by the conference it was necessary to make a strong case that the discussion by
the American and Vietnamese faculty was justified by the
importance of the experiences they had to share.*

**PROFESSIONAL
PUBLICATIONS:**

"Software Piracy and the Small Business," *National Public Accountant*,
September 1995. (Co-authored)

"Is Idaho's Mining Industry at Risk?" *Idaho's Economy*, Spring/Summer 1993

**PROFESSIONAL
PRESENTATIONS
AND OTHER
NON-REFEREED
PRESENTATIONS:**

“The Future of American and International Accountancy”
Christ College
Bangalore, India – August 2005

“IFRS 2 (Share-based Payment)”
PricewaterhouseCoopers – Bangalore
Bangalore, India -
March, 2004

“International Business”
Joint Meeting of the Bangalore Chapter of the Cost and Works Accountants
India and the Bangalore Management Association
Bangalore, India
March 2004

“GAAP and Other Issues in Accounting – An American Experience”
Bangalore Management Association
Bangalore, India
February 2003

**PEER-REVIEWED
ACADEMIC
CONFERENCE
PAPERS:**

“An Investigation of the Comparative Impact of Degree of Implementation of IFRS Upon the Quality of Public and Private Information Quality of East and West European Firms”
Clute Institute Applied Business Research Conference
Honolulu, Hawaii
January 2009

“The Internationalization of Finnish and Russian Financial Accounting, 1989 to Present” (co-authored)
12th World Congress of Accounting Historians
Istanbul, Turkey
July 2008

The International Business & Economics Research Conference
Beverly Hills, California - June 2008
“An Investigation of the Impact Degree of IFRS Implementation on the Comparative Accuracy and Bias of Equity Securities Analysts Asian Pacific Rim Earnings Forecasts” (co-authored)

“Soviet Accounting and Accountants During World War II” (co-authored)
The Fifth Accounting History International Conference
Banff, Canada
August 2007

”Board of Director Characteristics and Financial Fraud: Evidence From China” (co-authored)
Seventeenth Annual Asian-Pacific Conference on International Accounting Issues
Wellington, New Zealand
November, 2005

“Comparing the Russian ‘Time of Troubles’ and the Reforms of Peter The Great as a Historical Basis to Help Understand the Difficulties in Contemporary Russian Accounting Transition” (co-authored)
The Accounting Profession in Transition: Historical and Contemporary Perspectives on Change – Sponsored by the Academy of Accounting Historians and the Ohio State University Accounting Hall of Fame
Columbus, Ohio
October 2005

“Tax Reform Needs in China and the United States: Perhaps a Chance to Learn From Each Other” (co-authored)
Sixteenth Annual Asian Pacific Conference on International Accounting Issues
Seoul, Korea
November, 2004

"Benefits to Society from the Communication of Environmental Information
in Annual Reports"

9th International Conference on Ecology and Education

Tver, Russia

July 2004

"Accounting and the Environmental Future in the United States"

2003 Academic Conference on Ecology and the Economy

Moscow, Russia

June 2003

"Future Consequences of Continuing Economic Development in Russia"

2002 Academic Conference on Ecology and the Economy

Moscow, Russia

January 2002

"Energy Production & the Accounting for Natural Resources Royalty
Trusts" (co-authored)

The Institute for Operations Research and the Management Sciences

Fall 1997 Meeting

Dallas, Texas

October, 1997

"Accounting for the Impairment of Assets in the Natural Resources
Industry: Implications for FASB 121" (co-authored)

The Institute for Operations Research and the Management Sciences

Atlanta, Georgia

November, 1996

"Financial Reporting of Environmental Matters in Securities and
Exchange Commission Documents" (co-authored)

Boise State University College of Social Sciences and Public Affairs

1996 Conference - The Interconnectedness of Humans and the Environment

Boise, Idaho

April, 1996

"Accounting Disclosures for Environmental Matters: Recent
Developments and the Implications for the Valuation of Firms"
(co-authored)

The Institute for Operations Research and the Management Sciences

New Orleans, Louisiana

October, 1995

"The Use of Formal Business Plans to Attract Foreign Investment into
Russia,"

Third International Scientific Conference - Russia and the East:

Problems of Intercommunication

Sponsored by Chelyabinsk State University

Chelyabinsk, Russia

May, 1995

"The Environment, Accounting, and Political Costs in the Energy Industries" (co-authored)
Energy and the Environment - The Fifteenth Annual North American Conference of the International Association for Energy Economics
Seattle, Washington
October, 1993

"The Role of Accounting in Two Energy Industries:
A Contrast and Comparison" (co-authored)
Thirteenth North American Conference of the International Association
for Energy Economics
Chicago, Illinois
November, 1991

"Economic Consequences to the Petroleum Industry: The New Tax
Law and Choice of Accounting Methods" (co-authored)
The Ninth International Conference of the International Association for
Energy Economics
Calgary, Alberta, Canada
July, 1987

**ACADEMIC
HONORS:**

First Place Winner (\$2500 prize and a free trip to the AAA Convention in Hawaii)
1989 American Taxation Association/
Ernst & Whinney Student Tax Manuscript Award Contest
Manuscript Title: "The Corporate Alternative Minimum Tax and
the Oil and Gas Exploration Industry" (co-authored)

Lillian & Morrie Moss Accountancy Fellowship Award
Department of Accountancy
University of Illinois at Urbana-Champaign

Big-Ten Doctoral Consortium in Accounting - 1987
(Two Ph.D. students from each Big Ten school were selected.)
The event was sponsored by Coopers & Lybrand

SCHOLARSHIPS:

Illinois Veterans Scholarship
University of Illinois at Urbana-Champaign

Getty Oil Scholarship
*(awarded to a graduate student pursuing an interest in
Oil & Gas Accounting)*
Department of Accounting
University of Texas at Austin

Departmental Competitive Scholarship
Department of Accounting
University of Texas at Austin

SERVICE:

Committee work at Ohio University
University Service – Faculty Senate as College of Business Representative {2013 – 2014}
College of Business Graduate Continuous Improvement Team [2003 - 2007]
College of Business International Continuous Improvement Team [2007- 2008]
College of Business GCP Continuous Improvement Team [2008 - 2009]
College of Business Intellectual Contributions Continuous Improvement Team [2009 - 2011]
College of Business Undergrad Curriculum Continuous Improvement Team [2010 - 2012]
College of Business International Continuous Improvement Team [2012 - 2014]

Committee Chairmanships at Boise State University:

Chairman: International Programs Committee (University-level) [1998 - 2000]
Chairman: Promotion & Tenure Committee (Business) [1997 - 1998]

Other Committee work at Boise State University:

- International Programs Committee (University-level) [1995 - 2002]
- Undergraduate Curriculum Committee (University-level) [2001 – 2002]

- International Business Committee (College-level) [1994 - 2002]
- Military Affairs Committee (University-level) [1995 - 1996]
- Promotion & Tenure (College-level) [1993 - 1996]
- Dean's Evaluation Committee (College-level) [1994 & 2001]
- Guest Speaker, Beta Alpha Psi (Department-level) [1995 - 1997]

As a member of the American Taxation Association (AAA tax section):

- Served on the Evaluation Committee for the Ernst & Young Student Tax Manuscript Contest [1993 - 1994].

As a member of the American Accounting Association:

- Served on the Membership Committee. [1994- 1995]. The duties included a thirty-hour project using the *Hasselback* accounting faculty directory
- Reviewer for the Western Section AAA Meeting (1995, 1996, and 2001)
- Reviewer for the Midwest Section of the AAA Meeting (1998)
- Reviewer for the Northeast Section of the AAA Meeting (1999)

Other Service:

Reviewer – *American Journal of Business*
Reviewer – *Accounting Horizons*
Reviewer – *Journal of Applied Business Research*
Reviewer – *Advances in Taxation*
Reviewer - Western Decision Science Institute, Accounting track
Chapter Officer in Charge of Publications - Institute of Management Accounting, Boise Chapter, 1996