

b) Teaching

- 7/83 - Present Associate Professor of Accountancy, University of Louisville, Louisville, Kentucky. Courses Taught -Undergraduate: Introduction to Accounting Information Systems, Introduction to Taxation, Advanced Taxation, and Principles of Accounting. Graduate: Fundamentals of Accounting.
- 8/77 - 7/83 Assistant Professor of Accounting, University of Louisville, Louisville, Kentucky. Courses Taught - Undergraduate: Introduction to Taxation, Advanced Taxation, Income Determination, and Principles of Accounting. Graduate: Federal Taxation in Business Firm Decisions.
- 9/76 - 7/77 Assistant Professor of Accounting, Xavier University, Cincinnati, Ohio. Courses Taught: Financial Statement Analysis and Principles of Accounting.
- 9/74 - 7/76 Graduate Teaching and Research Assistant, University of Cincinnati, Cincinnati, Ohio. Courses Taught: Cost Accounting I, II, and III, Intermediate Accounting I and II, Managerial Accounting, Accounting Information Systems.

RELATED PROFESSIONAL EXPERIENCE:

- 1996—Present Consultant with the Family Business Center. Consulting engagements with several family businesses in the Louisville area. One of these was the subject of an article in *Business First*. Succession planning, organization, business plans, and employee incentive plans.
- 1991--Present Telco Federal Credit Union. Member Board of Directors, Vice Chair, 2000-- Present; Personnel Committee 1993-95; Chair, Supervisory Committee 1995--2000. Duties included selection of external audit firm, selection and supervision of internal auditor, oversight of management and board, 2001--Present Budget Committee
- 1990--Present Jewish Hospital Healthcare Services. Professor-in-residence. Meet with corporate officer group monthly. Work with the corporate officer group on a wide range of projects and topics. Strategic plan, business plan, cost studies, various management training issues.
- 1986-91: University of Louisville Credit Union Board of Directors; Chairman 1989-91. Rate setting and policy responsibility. As

chair, negotiated a merger with Kentucky Telco Federal Credit Union in Fall 1991.

1980-90: Private tax practice--approximately 160 hours per year return preparation and consulting.

1983-86: Served as an expert witness concerning tax implications on projected lost wages, nine cases during three-year period.

OTHER EXPERIENCE:

1969--71 Safety Engineer, USF&G Insurance Co., Cincinnati, Ohio. Performed safety inspection on business clients; helped with plant layouts; major focus was on John R. Jurgensen Construction Company as they built 8 miles of I-275 and rebuilt the Huntington, WVA airport.

1969—75 U. S. Army Reserves. Honorably discharged at the rank of Sergeant.

PROFESSIONAL ACTIVITY:

Publications:

Books and Book Chapters:

University of Louisville Tax Institute Reference Book, 1978 through 2000. Editor 1991 through 1999.

Authored and/or revised book chapters as shown below.

48th Edition, 2000 “Chapter VI “Tax Credits” 18 pages.

47th Edition, 1999: Editor, 260 pages. Authorship and revision responsibility: Chapter VI “Depreciation Examples and Problems” 32 pages, and Chapter VII “Tax Credits” 16 pages.

46th Edition, 1998: Editor, 282 pages. Authorship and revision responsibility: Chapter V “Depreciation Issues Under the Cost Recovery System” 37 pages, and Chapter IX “Tax Credits” 41 pages.

45th Edition, 1997: Editor, 295 pages. Authorship and revision responsibility: Chapter V “Depreciation Issues Under the Cost Recovery System” 38 pages, and Chapter IX “Tax Credits, Tax Determination and the Individual AMT” 42 pages.

44th Edition, 1996: Editor, 292 pages. Authorship and revision responsibility: Chapter XI "Individuals--Tax Determination, Exemptions, Estimated Tax and the AMT" 32 pages.

43rd Edition, 1995: Editor, 292 pages. Authorship and revision responsibility: Chapter XI "Individuals--Tax Determination, Exemptions, Estimated Tax and the AMT" 30 pages.

42nd Edition, 1994: Editor, 233 pages. Authorship and revision responsibility: Chapter VI "Tax Determination; Personal and Dependency Exemptions; and Estimated Tax" 20 pages, and Chapter XI "Alternative Minimum Tax" 14 pages

41st Edition, 1993: Editor, 299 pages. Authorship and revisions responsibility: Chapter IV "Accelerated Cost Recovery System" 41 pages, and Chapter VI "Sale or Exchange of Capital Assets and Business Property" 54 pages.

40th Edition, 1992: Editor, 304 pages. Authorship and revisions responsibility: Chapter VII "Property Transactions" 42 pages.

39th Edition, 1991: Editor, 281 pages. Authorship and revision responsibility: Chapter VIII "Capital Gains & Losses," 39 pages, and Chapter IX "Tax Computation and Estimated Tax," 23 pages.

38th Edition, 1990: Chapter VI "Alternative Minimum Tax for Individuals," 13 pages, Chapter VII "Accelerated Cost Recovery System," 41 pages, Chapter VIII "Capital Gains & Losses, 37 pages, Chapter IV "Tax Computation and Estimated Tax, n 23 pages.

37th Edition, 1989: Chapter VI "Alternative Minimum Tax for Individuals," 13 pages, Chapter VII "Accelerated Cost Recovery System," 23 pages, Chapter VIII "Capital Gains & Losses," 35 pages, Chapter IX "Tax Computation and Estimated Tax, r 15 pages.

36th Edition, 1988: Chapter VI "Alternative Minimum Tax for Individuals," 15 pages, Chapter VII "ACRS," 43 pages, Chapter VIII "Capital Gains and Losses," 35 pages, Chapter IX, "Tax Computation, Estimated Tax and Form 2210," 29 pages.

35th Edition, 1987: Chapter VII "ACRS," 41 pages, Chapter VIII, "Capital Gains & Losses," 33 pages, Chapter IX "Tax Computations, Estimates Tax and Form 2210," 25 pages.

26th through 34th Editions, 1978-86. Responsible for authorship and revision of two chapters each year. Chapter V, "Accelerated Cost Recovery System," 41 pages. Chapter VII, "Capital Gains and Losses," 33 pages.

Reviewed Publications:

Attaway, A., R. Coppage and S. Baxendale. "Dependent Care Expenses--The Choice Between an FSA and the Child-Care Credit," Taxation for Accountants, May 1993, pp. 278-282

Attaway, A., R. Coppage and S. Baxendale. "Spreadsheet Allows Making the Best Choices in an FSA," Taxation for Accountants, March 1992, pp. 182-185.

Attaway, A., S. Lonial and J. Vahaly "Allowable Recovery Period of the Saddlebred Show Horse--IRS Standards are Too Long," Equus, March 1991, pp. 16-20.

Attaway, A., S. Lonial and J. Vahaly "Depreciation of the Arabian/Half-Arabian Show Horse--An Argument for a Shorter Recovery Period," Arizona Horse Connection, February 1991, pp. 42-49.

Attaway, A. and B. Brown. "Mid-Term Questionnaires--A Technique for Timely Feedback," Kentucky Business Education Association Journal, Vol. VII, Spring 1986.

Others:

Attaway, A., L. Maples and L. Grief, Series of 13 articles on tax planning, Louisville Courier-Journal and Louisville Times, November 1984 through April 1985.

Attaway, A. and L. Grief "Income Tax Guide for Legislators - Current Revisions" Kentucky Society of Certified Public Accountants, 1979.

Unpublished Work and Working Papers:

Dissertation: "Optimizing the Tax Results of the Complete Liquidation of a Closely Held Corporation."

"Alternative to a Formal Internal Auditing Course," completed working paper with B. Brown.

SEMINARS AND OTHER PRESENTATIONS:

2003:

- “The New Accreditation Standards: A Pilot School Experience” presented to the AACSB Mid-Continent East Annual Meeting
- “Elements of Financial and Managerial Accounting” Presented to the Jewish Hospital Healthcare Services Corporate College.

2002:

- “The AACSB Professional Interaction and Relevant Experience Standards” presented at Accounting Program Leadership Group Annual Meeting
- “Elements of Financial and Managerial Accounting” Presented to the Jewish Hospital Healthcare Services Corporate College.

2001:

- “From Doing, To Knowing, To Knowing What We’re Doing: Operationalizing Institutional Effectiveness” presented at the AACSB International Continuous Improvement Seminar with Ted Strickland and Kate Olin.
- “Elements of Financial and Managerial Accounting” Presented to the Jewish Hospital Healthcare Services Corporate College.

2000:

- “Responsibilities of an AACSB Peer Review Team.” Training session for current and future AACSB International Peer Review Team members.
- “Rustbelt University—A Case Study in the Application of Accounting Accreditation Standards” with Robert Keith. Presented at the Federation of Schools of Accountancy Annual Meeting
- “Elements of Financial and Managerial Accounting.” Presented to the Jewish Hospital Healthcare Services Corporate College.
- “Changes in the Accounting Accreditation Standards”, Annual meeting of AACSB The International Association for Management Education.

1999:

- “Depreciation Examples and Problems” and “Tax Credits” 47th Annual Louis A. Grief Tax Institute
- “Accounting for Non-Accounting Managers” Presented to the Jewish Hospital Healthcare Services Corporate College. One day.

1998:

- “Accounting for Non-Accounting Managers” Presented to the Jewish Hospital Healthcare Services Corporate College. One day.
- “Depreciation Issues Under the Cost Recovery System” and “Tax Credits” 46th Annual Louis A. Grief Tax Institute

1997:

- “150-Hour Requirement—Curricula Innovation” Kentucky Educators Conference
- “Accounting for Non-Accounting Managers” Presented to the Jewish Hospital Healthcare Services Corporate College. One day.
- “Depreciation Issues Under the Cost Recovery System” and “Tax Credits, Tax Determination and the Individual AMT” 45th Annual Louis A. Grief Tax Institute

1996:

“Accounting for Non-Accounting Managers” Presented to the Jewish Hospital Healthcare Services Corporate College. One day.

Facilitator and moderator for a role-playing scenario from Tom Peter’s Business School in a Box based on Ford Motor Co. for the Jewish Hospital Healthcare Services Corporate College. One day.

Series of four seminars for Physicians Office managers on basics of accounting and receivables management. Two-hour classes.

“Individuals--Tax Determination, Exemptions, Estimated Tax and the AMT” 44th Annual Louis A. Grief Tax Institute

1995:

Facilitator and moderator for a role-playing scenario from Tom Peter’s Business School in a Box based on a high-tech company Technical Solutions, Inc. for the Jewish Hospital Healthcare Services Corporate College. One day.

“Overview of TOC” for the Heart and Lung management group of Jewish Hospital four hours.

“Accounting for Non-Accounting Managers” Presented to the Jewish Hospital Healthcare Services Corporate College. One day.

1994:

“Understanding and Using Financial Information” Presented to the Select Brands Company, Brown-Forman Beverages Worldwide. Two and one-half days.

“Managerial Accounting for Non-Financial Managers” One-day seminar for University of Louisville Center for Continuing and Professional Studies.

“Tax Determination; Personal and Dependency Exemptions; and the Estimated Tax” and “Alternative Minimum Tax for Individuals” 42nd Annual Louis A. Grief Tax Institute

1993:

“Accounting for Non-Accounting Managers” Two-day seminar for University of Louisville Center for Continuing and Professional Studies.

“Implementation of the New Accounting Accreditation Standards” Invited presentation for the Annual Meeting of the Ohio Region of the American Accounting Association.

“Research Methods” Invited presentation for the AICPA’s Minority Educational Initiatives Committee sponsored 1993 Faculty Summer Seminar.

“Accounting for Non-Accountants” Two-day seminar for University of Louisville Center for Continuing and Professional Studies.

“Accelerated Cost Recovery System” and “Sale or Exchange of Capital Assets and Business Property” 41st Annual Louis A. Grief Tax Institute

“Creative Thinking.” Presented to the Louisville District Office of the IRS. One-day.

1992:

- "Accounting for Non-Accounting Managers." Two-day seminar for University of Louisville Center for Management Development.
- "Basic Accounting for Not-or-Profit Enterprises." Two-day seminar for Metro United Way.
- "Basic Financial Accounting for Non-Accountants." Half-day Seminar (repeated twice) for Woodbridge Inoac, Corp..
- "Basic Managerial Accounting for Non-Accountants." Half-day seminar (repeated twice) for Woodbridge Inoac, Corp.
- "Creative Thinking." Series of four, two-hour seminars for Corporate officers of Jewish Hospital Healthcare Services.
- "Tax Traps for Not-for-Profit Organizations." Four-hour seminar for Jewish Hospital Healthcare Services Financial and Accounting Group.
- "Finance for Non-Financial Managers" One-day seminar presented to the Corporate College group of Jewish Hospital Healthcare Services
- "The Business of Paradigms" Two-hour seminar presented to Jewish Hospital Healthcare Services Financial and Accounting Group.
- "Property Transactions" 40th Annual Louis A. Grief Tax Institute

1991:

- "Accounting for Non-Accounting Managers, for University of Louisville Center for Management Development (CMD). Two-day seminar. Presented twice.
- Two-day seminar for Intecon, Inc. Covered basic accounting for all of their employees. Presentation was taped and was used for the next three years by the company for training.
- "Finance for Non-Financial Managers" One-day seminar presented to the Corporate College group of Jewish Hospital Healthcare Services
- "Tax Treatment of Capital Gains & Losses," and "Tax Computation and Estimated Taxes," 39th Annual Louis A. Grief Tax Institute

1990:

- "Ethics in Management Accounting" Two-hours, presented to the Louisville Chapter of the National Association of Accountants
- "Accelerated Cost Recovery System," "Sales and Exchanges of Capital Assets & Business Property," and "Tax Computations and Estimated Taxes," 38th Annual University of Louisville Tax Institute

1989:

- "Tax Treatment of Capital Gains and Losses," "Accelerated Cost Recovery System," "Alternative Minimum Tax," and "Tax Computations and Estimated Taxes." 37th Annual University of Louisville Tax Institute

HONORS AND RECOGNITIONS:

- Jewish Hospital Healthcare Services Professor-in-Residence, 1990-Present
- University of Louisville - Outstanding Performance Award for Achievement in Administration, 1987
- Recognized for one of the top scores in the nation on the 1981 Internal Revenue Service Enrolled Agents Examination

Certified to practice before the Internal Revenue Service as an Enrolled Agent.
Beta Alpha Psi
Beta Gamma Sigma

PROFESSIONAL ORGANIZATIONS:

American Taxation Association
American Accounting Association
 President Southeast Region 1993-94
 Southeast Region Steering Committee 1993-95
 National Council Member 1993-96
 Arthur Carter Scholarship Committee 1997-98
 Accounting Accreditation Committee 1998-99
Institute of Management Accountants
 Board of Directors, Louisville Chapter 1982-1990
 President, Louisville Chapter 1989-90
Accounting Programs Leadership Group
 Regional Vice President Southeast Region 1988
 National Program Chair 1995-96
 Board of Governors 1996-98
 Practice Involvement Committee 1996-98
Federation of Schools of Accountancy
 Accreditation Issues Committee—2000-01
Kentucky Society of CPAs

OTHER PROFESSIONAL ACTIVITIES:

AACSB International
 Dues and Fees Task Force 1998-99
 Accounting Accreditation Committee. 1995-98
 Served on Accreditation Visit Teams for several universities (Vice-chair for nine). 1990-Present.
 Served as a Pre-Candidacy advisor for two universities 1994-95
 Served as an accreditation consultant for five universities. 1990-02
 Training seminar for new peer review teams, session leader 1998 and 1999.
 Ad Hoc Committee to rewrite the accounting accreditation standards, co-chair. 1998-99.
Postal Service Advisory Board (Louisville Post Office) 1994-95
Cotton and Allen, CPAs Advisory Board 1994-95
University of Louisville Student Credit Union Board of Advisors 1988-1990
Kentucky State Taxation Liaison Committee 1998-99
Kentucky Council on Post-Secondary Education, Uniform Financial Reporting Task Force, 1998-99
Small Business Development Corporation Advisory Board, 2003-04
Metacyte Business Lab Board of Directors, 2004

Kentucky Natural Products Fund, Investment Committee, 2004-05
College of Business and Public Administration Family Business Center, Board of Directors, 1995-Present
McConnell Center for Political Leadership, Board of Advisors 2003-05
Louisville Metro West Louisville Economic Alliance Advisory Board 2004-Present
University of Louisville ROTC Advisory Board 2003-05

UNIVERSITY SERVICE:

Committees:

College:

Undergraduate Studies Committee, 1999-02
Graduate Studies Committee, 1999-02
MBA Program Committee 2000-02, Chair 2002-03
Executive Council, 1996-Present
Entrepreneurship Interest Group, 1996-99
MBA Program Team, 1996-98
Decanal Review Committee, 1998-99
Health Care Concentration Team, 1996-98
IMBA pilot task force 1993-95, Chair Spring 1995.
Equity committee, 1984-02
Strategic Planning Committee, 1991-94
Personnel Document Task Force 1994-1995 and 2001-02
Decanal Review Committee, 1988-89 (Chair)
Chair, Dean Search Committee, 1983-84

University:

Search committee for Associate Provost and Undergraduate Dean, 1998
Chair, Environmental Analysis Committee for the University Strategic Plan, 1996
Undergraduate Education Commission, 1996
Chair, SACS Committee on Financial and Physical Resources, 1994-96
Administrative Advisory Committee, Presidential Search, 1994-95
Alternative Teaching Methods Steering Committee, 1994-95
Ad Hoc Committee to study Faculty Practice Plan, 1994
Faculty Oversight Committee/Restructuring and Reallocation Process, 1991
Faculty mentor program 1990-93; 1994-97
Chair, Ad Hoc Committee for Restructuring and Reallocation of Resources, 1990-91
Strategic Planning Committee 1984-85
Peer Review of Teaching, 1998-99