

Teri O. Grimmer, DBA, CPA, CGMA, MAcc
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EDUCATION

Creighton University, Omaha, NE

DBA, August, 2020

Primary field: Accounting Successful Dissertation Defense: March 4, 2020

Financial Implications of Investing in the Global Art Market: Risk, Return and Diversification

Bridge Program, Association to Advance Collegiate Schools of Business (AACSB), Marshall School of Business, USC and Paul Merage School of Business, UC Irvine, January 2011

The University of Montana, Missoula, MT

Masters of Accountancy

The University of Montana, Missoula

B.S., Business Administration

ACADEMIC APPOINTMENTS

University of Portland, Portland, OR

Executive in Residence, August 2014 – Current

Adjunct 2010 – 2014

Undergraduate Courses Taught:

Auditing/Accounting Capstone

Accounting Analytics (Developed initial course offering)

Financial (online & F2F) & Managerial Accounting

Intermediate Accounting I & II

Personal Income Tax / Income Tax Strategies of Individuals

Graduate Courses Taught:

MBA: Accounting Information for Decision Making – Online & F2F

MBA: Income Tax Strategies of Individuals – Cross listed

MBA: Accounting Analytics – Cross Listed – Online

Creighton University, Omaha, Nebraska

Research Assistant, Summer 2018

Subnational Barriers to Entry & Governance of Art Assets, under Dr. Collin O'Reilly

Portland Community College, Portland, OR

Instructor, February 2009 – 2013

Courses Taught:

Personal Finance – F2F

Principles of Accounting I & II – Online & F2F

Accounting Information Computerized Systems-Developed online course

Payroll Accounting-Developed online course

Small Business Management-Online

VESL program course (Vocational English as Second Language)

Other Responsibilities:

Chair (non-member), Business Advisory Committee

Faculty Advisor, initiated start up for Student Business Club

Service learning for Students4GivingSM initiative in the Introduction to Nonprofits class.

ACADEMIC APPOINTMENTS, (cont.)**Pioneer Pacific College, Portland, OR**

Adjunct Instructor, February 2008 – February 2009

Courses Taught:

Principles of Accounting I
 Computerized Accounting Systems
 Payroll Accounting,
 Cost Accounting
 Business Finance
 Microsoft Office

University of Montana Graduate School of Business, MBA Program, Missoula, MT

Graduate Assistant, Spring 1996

Compiled and published continuing professional education test, through Western CPE
 Empires of the Mind/Guerilla Marketing/Advanced Selling Strategies

PROFESSIONAL EXPERIENCE**Consultant, Sorbonne Enterprises P.C., Portland, OR**

June 2002 – to present

Outsourced CFO; Fiscal management specializing in Medical and Surgery Clinics
 Financial statement preparation, analysis and budgets, cash flow management
 Accounting information system development and maintenance
 Negotiate contracts between client and their employees and contractors
 Tax planning and business process improvements and recommendations
 Organization and incorporation consulting
 Corporate statutory compliance
 Corporate financial, risk, strategic and capital structure modeling
 Financial planning, Litigation support

CFO, Willamette Surgical Center, PC, Tualatin, OR

June 2007 – to present

Financial statement analysis, capital budgets, cash flow management, corporate finance

Accountant, CPA, McCoy & Foat, CPAs, West Linn, OR

January 2010 – 2013

Lead Consultant for Not-for-profit internal accounting department of Portland Firefighters Union
 Accounting information system consulting and maintenance
 Accounting and preparation of income tax returns for businesses and individuals

Accountant, CPA, Ivey, Jacobson & Co, Lake Oswego, OR

January 2007 – January 2009

Calculated Self Employed Retirement contributions for Corporate returns
 Maintained spreadsheets for computations of shareholder basis
 Tax return preparations for nonprofits, corporations, partnerships and individuals

Tax Accountant, CPA, Maginnis & Carey, Portland, OR

January 2006 – April 2007

Prepared corporate, partnership and individual tax returns for nonprofits and businesses

Senior Tax Accountant, CPA, Martin Werbelow, Pasadena, CA

January 2004 – April 2005

Specialized tax return preparation for complex businesses

PROFESSIONAL EXPERIENCE(cont.)**Executive Virtual Financial Service Administrator**, e-Accounting Solutions, Inc., Missoula, Montana

February 2003 – August 2006

Virtual online controller; directly responsible for financial accounting, billing and collections, human resources
 Managed team of accountants virtually online across the U.S.

Consultant for implementation of Paperless Accounting System and maintained 100% paperless systems

Set-up Accounting information systems, from development through maintenance

Generated and analyzed monthly financial statements, to identify areas of improvement for CEOs

Prepared various regulatory and management reports including budgets and variance reports

Oversaw all financial activities, corporate finance

Advise CEO and program managers on financial issues and controls

Auditor, Elmore & Associates, Missoula, Montana

August 2000 – June 2002

Performed Pension and Profit-sharing audits, including compliance testing of individual participants

Perform financial statement audits for Corporates, Not-for-Profit and Governmental entities.

Charitable giving contracts CRATS and CRUTS for University Foundation audits & conservation firms

Accountant, Russ & Allcroft, CPAs, Glendale, California

December 1997 – 2000

Audit, Review and Compile financial statements of organizations

Trust accounting and reconciliation for Los Angeles courts

Tax return preparation including Forms 5500, 1120, 1120S and 1040

Tax Compliance Agent, Montana Department of Revenue, Helena, Montana

December 1996 – December 1997

Revenue agent for non-compliant resident and non-resident taxpayers

Research included compiling payout of Burlington Northern Railroad settlement offer

MAJOR RESEARCH INTERESTS:

Research concentration on quantitative economic information for investment decision making and the effect of accounting regulations, and governance to protect stakeholders in the investment field (accounting to investors theory). The research is interdisciplinary and historical in nature to include financial instruments that circumvent traditional financial provisions, or have unique risks that do not have the advantages of a formal audit process (such as art, both during historical transactions and in contemporaneous financing). Research also focuses on ethical considerations including financial statement fraud and the social justice impact of financial regulations and policy.

INTELLECTUAL CONTRIBUTIONS**Peer Reviewed Journals:**

How the Tax Cuts and Jobs Act of 2017 Affects Charitable Contribution Deductions, *Journal of Accountancy, Business, and the Public Interest*, April 2021, Vol. 20, pp. 115-132 (co-authored with Robin L. Overweg, Sarah Borchers).

White-collar crimes of teachers and accountants: The role of social capital in protecting certain professions. Accepted: December 30, 2020 to *Journal of Forensic and Investigation Accounting* (Co-authored with Ellen Lippman, Grace Holmes).

Acceptance of a Restricted Bequest: Ethical Considerations, *Journal of Critical Incidents*, Fall 2017, Vol. 10, pp. 14, 50-52 (with teaching note available) (co-authored with Ellen Lippman).

Protecting Donor Restrictions on Bequest, *The CPA Journal*, April 2017: 9-12 (Co-authored with Ellen Lippman).

Transparency and Accountability for Bequests: The Case of Long Island College Hospital, *Journal of Leadership, Accountability and Ethics*, Vol 13(3) 2016: 28-35 (Co-authored with Ellen Lippman).

Academic/Professional Meeting Proceedings:

A Complete History of Airline Bankruptcy from 1982 – 2019: Models Useful in Predicting Failure, Proceedings of the 2019 Annual Meeting of the International Conference on Economics and Finance, Budapest, Hungary, October 10-12. (Co-authored with Richard Gritta, University of Portland).

Crime or Compassion: An Analysis of Pink Collar Crime, at MBAA International Conference. Published in North American Accounting Society track, April 18-20, 2018 (Co-authored with McKenzie Ervin and Ellen Lippman)

Who is minding the contributions? Responsibilities of board members and management, presented at MBAA International Conference. Published in The Society for Case Research Proceedings, March 22-24, 2017, Chicago, IL (Co-authored with Ellen Lippman).

Transparency and Accountability for non-profits: The Case of Long Island College Hospital, at MBAA International Conference. Published in North American Accounting Society Proceedings, April 13-15, 2016, Chicago, IL, (Co-authored with Ellen Lippman).

Academic/Professional Meeting Presentations:

The Consideration of Gender in White Collar Crimes and Implications for Accounting, at AAA Annual Conference., August 10-14, 2019. (Co-authored with Ellen Lippman and McKenzie Ervin)

The Consideration of Gender in White-Collar Crimes and Implications for Accounting, presented at AAA Forensic Accounting Research Conference. March 1-2, 2019, St. Louis, MO. (Co-authored with Ellen Lippman)

Crime or Compassion: An Analysis of Pink Collar Crime, presented at North American Accounting Society track, MBAA International Conference, April 18-20, 2018. (Co-authored with student McKenzie Ervin and Ellen Lippman)

Auditing the University: Learning through Practice, presented at the Conference on Teaching and Learning, of the American Accounting Association, Annual Conference, August 6-8, 2016, New York, NY.

Transparency and Accountability for non-profits: The Case of Long Island College Hospital, at MBAA International Conference. Published in North American Accounting Society Proceedings, April 13-15, 2016, Chicago, IL, (Co-authored with Ellen Lippman).

When Governance Systems Fail: The Case of Long Island College Hospital, presented at the 2016 Government and Nonprofit Section Midyear Conference, March, 2016, Washington, DC. (Co-authored with Ellen Lippman)

Transparency and Accountability for Non-profits: The Case of Long Island College Hospital, presented at Northwest Accounting Research Group Conference, November, 2015, Leavenworth, WA. (Co-authored with Ellen Lippman)

Works in Progress:

Investing in the Global Art Market – Optimizing Performance through the Efficient Frontier, Revealing Trends through Co-movements. (Dissertation topic) (Co-author paper with Professor of Finance, John Wingender and, Professor of Accounting, Thomas Shimerda; Creighton University).

What financial advice do Start-Ups need to know? The role of Financial Advisors on Entrepreneurship Endeavors.(With Dawn Tolonen, Xavier University & Robin Overweg, University of Alaska)(IRB review).

Accounting student’s perceptions of teaching methods and assessment methods. (Co-author with Sarah Borchers & Robin Overweg) (Approved March 2020 by UP IRB).

Did COVID-19 Impact VITA Tax Filers' Refunds? (Co-authored with Robin Overweg, University of Alaska).

Anti-Money Laundering and Counter Terrorist Financing in the Financial Markets: An Examination of European Directive 5 and U.S. Regulations in the Art Investment Field.

The Evolution of Accounting Regulations in the Art-Investment Field. (Dissertation topic).

Small, Silent, and Strong: A Fama-French Analysis of Small Storage REITs in the Equity REIT sector.

Museum Deaccessioning of Cultural Assets: Impact of Accounting Regulations (co-authored with Professor of Economics, Collin O’Reilly, Creighton University).

A Complete History of Airline Bankruptcy from 1982-2019: Models Useful in Predicting Failure, (Co-authored with Professor of Finance, Richard Gritta, University of Portland).

Art and Theft: Financial Implications from the Holocaust. (Co-authored with Ellen Lippman).

Crime or Compassion: The Consideration of Gender in White Collar Crimes and Implications for Accounting (Co-authored with Professor of Accounting Ellen Lippman, University of Portland).

Punishment Disparities of Financial Misrepresentation Enforcement Actions: Investigating the Individuals. (Co-authored with Professor of Accounting Ellen Lippman, University of Portland).

PROFESSIONAL DEVELOPMENT

Creating Inclusive Classroom Spaces in Which Students Strive, June 9, 2021, NW Higher Ed Accessibility.

Deloitte’s 13th Annual Art & Finance Conference, October 23–28, 2020, Virtual Event.

EY Tax Educators Symposium, October 16, 2020, Virtual Conference, sponsored by EY, Annual Conference.

AACSB: Online Teaching, May 18–June 24, 2020, Online.

EY Tax Educators Symposium, November 11–3, 2019, Washington DC, sponsored by EY, Annual Conference.

Deloitte’s 12th Annual Art & Finance Conference, October 14, 2019, Monte Carlo, Monaco.

Benford’s Law: The Fun, the Facts, and the Future, August 5, 2018, Washington DC, AAA, Annual Conference.

Audit Data Analytics Training & Open Source Teaching in R, August 4, 2018, Washington DC, AAA.

Data Analytics Workshop, April 12, 2018, Vancouver, WA, American Accounting Association, Conference.

EY Foundation, 2017 EYARC Colloquium: Disruption - embracing the opportunity, June 21–23, 2017 San Jose.

Alpine Cupcakes, Inc. Audit Case Study, AAA, Annual Conference, August 7, 2016, New York, NY.

Audit Educators’ Bootcamp, June 28–30, 2016, Chicago, IL, sponsored by the AAA.

Research Methods Course, University of Portland, Graduate School of Education, Fall 2016.

AWARDS, FELLOWSHIPS AND HONORS

Dundon-Berchtold Institute Fellowship/Scholarship recipient 2017 – 2018.
 AICPA Foundation Bridge Program scholarship recipient, 2011.
 Recipient of PCC's Women of Distinction Award, 2011.
 Graduate School Assistantship, 1996.

PROFESSIONAL ACTIVITY

Member, American Accounting Association 2015 – present
 Member, Oregon Society of CPA's 2006 – present
 Member, American Institute of Certified Public Accountants 2002 – present

UNIVERSITY SERVICE

Founders Day Faculty Research Advisor, University of Portland, 2019 – 2021
 Technology Task Force, University of Portland, June 2017– present
 Student Research Mentor, University of Portland 2016 – 2019
 Student Honors Program Mentor, University of Portland, 2016 – 2017
 Global Acumen Task Force, University of Portland 2015 – 2017
 University of Portland Accounting Faculty Search Committee, 2015 – 2017
 Online Committee, University of Portland, 2015 – 2016
 Ethics Committee, University of Portland, 2014 – 2015
 Undergraduate Faculty Advisor, University of Portland 2014 – present
 Faculty Advisor for several student led clubs at Portland Community College, 2009 – 2013
 Chair (non-member), Business Advisory Committee 2009 – 2013

COMMUNITY SERVICE

Volunteer Income Tax Assistance 2020 – present
 Volunteer, IRCO (Immigrant & Refugee Community Organization) 2014 – present
 Martha & Mary's Ministries – Hospice Home 2013 – 2016
 The British House Retirement Home 2014
 St. Rita's Catholic Church, Eucharistic Minister assistance and visitation to homebound residence 2014
 Pro bono consultant and financial preparation for charter school application. Le Monde Immersion 2012 – 2013
 Volunteer instructor for Art Literacy program, Our Lady of the Lake School 2004 – 2008
 Board member of nonprofit: United Way Allocations Committee 1998 – 2002

CERTIFICATIONS

VITA – Advanced 2019 – present
 Chartered Global Management Accountant, 2012 – present
 Certified Public Accountant
 California 2001 – present
 Montana 2003 – present
 Oregon 2006 – present
 QuickBooks Pro Advisor, 2005 – present

TECHNOLOGY

Proficient in Accounting Software: Lacert, Prosystem FX by CCH, SAP, Great Plains, MYP, QuickBooks.
 Proficient in Microsoft: Access, Excel, Outlook, PowerPoint, Word, Teams.
 Proficient in teaching platforms: Moodle, Blackboard, Desire to Learn, Canvas.
 Basic Knowledge in general software: Compustat, CRSP, Power BI, R, SPSS, Tableau, Zoom.