

# Ellen J. Lippman

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Professor  
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## EDUCATION

**PhD Business Administration, University of Oregon, Eugene, OR 1991**

Primary field: Accounting

Secondary fields: Statistics and Psychology

Dissertation Title: An Investigation of the Effects of Load, Format, and Expertise on Decision Quality and Decision Processing Strategies

**MS University of Wisconsin, Madison, WI 1978**

Primary field: Accounting

**BA The Colorado College, Colorado Springs, CO 1975**

Primary Field: Political Science

## ACADEMIC EMPLOYMENT

**University of Portland, Portland, OR**

Professor, 2014-present

Associate Professor, 1994-2014

Assistant Professor, 1983-94 (on leave 1985-1988)

Undergraduate Courses Taught:

Principles of Accounting

Financial Accounting

Managerial Accounting

Intermediate Accounting

Advanced Accounting

Auditing

Directed Study

Graduate Courses Taught:

Advanced Accounting

Auditing

Principles of Accounting

Survey of Accounting

Financial Statement Analysis

**University of Oregon, Eugene, OR**

Teaching Fellow, 1984-1985

Courses Taught:

Financial Accounting

Managerial Accounting

### **Certified Management Accounting**

Instructor, 1983-1985

Courses presented by the University of Portland

### **PROFESSIONAL EXPERIENCE**

Consultant to The Aspen Group, an investment and mortgage banking firm, 1996 - present.

Consultant for lawsuits related to Holocaust asset misappropriations, 2013.

Arthur Andersen & Co., audit senior, 1979-1983.

### **MAJOR RESEARCH INTERESTS**

Research concentrates on ethics in accounting, both the ethical frameworks of accountants and the accounting controls within accounting systems designed to monitor ethical behavior. The research is historical in nature (for instance related to the US Civil War and World War II) as well as modern day.

### **INTELLECTUAL CONTRIBUTIONS**

#### **Peer Reviewed Publications:**

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

Professionalism and Politics in the Procurement Process: United States Civil War Early Years, *Accounting Historians Journal*, June 2017, Vol. 44 No. 1, pp. 63-76 (with Martin McMahon).

Protecting donor restrictions on bequests, *The CPA Journal*, April 2017: 9-11 (with Teri Grimmer).

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

#### **Chapters**

The Wealthy and Powerful of Isaiah, in *Isaiah*, Carol J. Dempsey, Wisdom Bible Commentary Series. Reid, Barbara, editor of series. Collegeville, Minnesota. Liturgical press, publication expected 2017.

Accountants and the Holocaust, included in *Critical Histories of Accounting: Sinister Inscriptions in the Modern Era*, Fleischman, Walker, and Funnell (editors), Routledge, Taylor & Francis, August, 2012 (with Paula Wilson, University of Puget Sound).

#### **Academic / Professional Meeting Proceedings:**

Transparency and Accountability for Non-profit Hospitals: The Case of Long Island College Hospital, at MBAA International Conference. Published in North American Accounting Society Proceedings, April 13 – 15, 2016, Chicago, Il. (with Teri Grimmer).

Crowdfunding and the JOBS Act of 2012: accounting challenges in equity investment requirements at MBAA International Conference. Published in North American Accounting Society Proceedings, March 28, 2014, Chicago, Il. (with Ryan Gillespie).

### **Academic/Professional Meeting Presentations:**

Crime or Compassion: Pink Collar Crime, at North American Accounting Society track, MBAA International Conference, April 18 – 20, 2018 (with Mckenzie Ervin and Teri Grimmer).

White-collar Crimes of Teachers and Accountants: Similar Crimes, Different Perceptions, at North American Accounting Society track, MBAA International Conference, March 22 – 24, 2017 (with Grace Holmes).

Who is minding the contributions? Responsibilities of board members and management, at Society for Case Research Annual Meeting, MBAA International Conference, March 22 – 24, 2017 (with Teri Grimmer).

When Governance Systems Fail: the Case of Long Island College Hospital” at American Accounting Association Annual Meeting, New York City, August 8 – 10, 2016 (with Teri Grimmer).

Contrasting White-collar Crimes of Teachers and Corporate Accountants: Similar Crimes, Different Responses, presented at 2016 Faculty-Student Collaboration in Accounting, American Accounting Association Annual Meeting, New York City, August 10, 2016 (with Grace Holmes).

Auditing the University: Learning Through Practice, presented at the American Accounting Association Conference on Teaching and Learning in Accounting, New York City, August 6 – 8, 2016 (with Teri Grimmer).

Problems in the Procurement Process: 1861 United States Civil War and 21<sup>st</sup> Century Iraq and Afghanistan Operations, presented at 14<sup>th</sup> World Congress of Accounting Historians, June 25 – 27, 2016, Pescara Italy (with Martin McMahon).

Transparency and Accountability for Non-profit Hospitals: The Case of Long Island College Hospital, at MBAA International Conference. Presented at North American Accounting Society Proceedings, April 13 – 15, 2016, Chicago, Il. (with Teri Grimmer).

When Governance Systems Fail: the Case of Long Island College Hospital, at Government and Nonprofit Section Midyear Meeting, Washington DC, March 11-12, 2016 (with Teri Grimmer).

Exposing Nazi Accounting, Interview on Oregon Public Radio *Think Out Loud*, May 6, 2015. Entire 15 minute interview available at:

<http://www.opb.org/radio/programs/thinkoutloud/segment/exposing-nazi-accounting-practices/>

Ethics and Business, presented at University of Portland Faculty Research Day, January 8, 2015.

Culpable Accountants and Financial Irregularities: Balancing Punishment with Justice, presented at MBAA International Conference, March 25 – 27, 2015, Chicago, IL. (with David Vondrasuk).

Faculty student collaboration for an initiative in applied ethics research – a means to introduce the lifecycle of academic research to students, presented at Faculty Student Collaborations in Accounting – FASTCA -14 at the American Accounting Association Annual Meeting, August 2 – 6, 2014, Atlanta, GA (with Martin McMahon).

Crowdfunding and the JOBS Act of 2012: accounting challenges in equity investment requirements, presented at MBAA International Conference, March 26 – 28, 2014, Chicago, IL. (with Ryan Gillespie).

Student debt: Jewish text as guidance for debtor and creditor responsibilities, presented at the Religious Faith and Social And Applied Sciences Conference, October 10 – 12, 2013, Orem, UT.

### **Works In Process**

Art and Theft: financial implications from the Holocaust (with Teri Grimmer)

White Collar Crime: Analysis of the sufficiency of prosecutions and penalties (with David Vondracek).

Theology in Dialogue with Business (with Rene Sanchez and Carol Dempsey).

### **AWARDS FELLOWSHIPS AND HONORS**

- Award for Excellence 2017 Best Paper Award for, “Professionalism and Politics in the Procurement Process: United States Civil War Early Years.” Academy of Accounting Historians Section of the American Accounting Association (with Martin McMahon).
- 2017 MBAA International McGraw Hill Distinguished Paper Award for the North American Accounting Society, for White-collar Crimes of Teachers and Accountants: Similar Crimes, Different Perceptions (with Grace Holmes).
- 2017 Academy of Finance Best in Track award, Student scholarship (with Evan Gilhula).
- Dundon-Berchtold Fellow, 2015-16, 2013-2014.
- 2009 Innovation in Accounting History Education Award, from the Academy of Accounting Historians.
- Song of Miriam Award, 2004.
- Wexner Heritage Foundation Fellowship, 1995-1997.
- Chosen for special recognition by Dean’s Award recipient at Senior Awards Luncheon, 1999, 1995, 1994.
- Certified Public Accountant, State of Oregon 1979 to present.
- Chartered Global Management Accountant, 2014 to present.
- Certified Fraud Examiner 1993 to 2005.
- Outstanding Paper Award, Western Decision Sciences annual meeting, 1994.
- Distinguished Paper Award, Midwest Accounting Society, 1993.
- American Accounting Association Scholarship recipient, 1985-1986.
- Beta Alpha Psi Scholarship recipient, 1978.

## **PROFESSIONAL ACTIVITY**

Reviewer for Journal of Accounting and Taxation, Journal of Religious and Business Ethics, Journal of Critical Incidents, Accounting Historians Journal, and Accounting History  
2017 Journal of Critical Incidents Editorial Review Board  
Editorial Board of Accounting History, July 2014 – June 2016  
American Accounting Association  
American Institute for Certified Public Accountants  
AAA – Financial Reporting Section  
AAA – Teaching Section  
Oregon Society of Certified Public Accountants

## **UNIVERSITY SERVICE**

- Speaker, Embracing Interfaith Encounters in a Global Catholic Institution, on Faculty Development Day, May 2017.
- University of Portland Committee on Teaching and Scholarship, 2016 – present.
- University of Portland faculty research advisor, honor's thesis – 2016, 2014, 2013, 2002, 2000, 1994.
- Faculty Honors Program Mentor, 2016, 2013 – 2015.
- Faculty advisor for UP competitors in the national American Institute of Certified Public Accountants (AICPA) Case Competition. Fall 2011, First place 2013, Second place 2015.
- Faculty advisor for UP competitors in KPMG Case Competition, Seattle. 2010 – present. Honorable Mention, 2016. First place, 2014. Second place, 2013, 2011. Third place, 2010.
- Faculty advisor for UP competitors in KPMG International Case Competition, 2014 – 2015. First in region, First in semi-finals.
- School of Business Accounting Discipline Leader, 2006-2008, 2009 – Spring 2017.
- New faculty mentor, 2012 - 2013, 2016- 2017.
- University Strategic Planning Committee – Student Advising and Mentoring, 2011 - 2012.
- Student Orientation Committee, subcommittee of Strategic Planning Committee, Chairperson. 2011 – 2012.
- Fulbright and Truman Campus Committee, 2011- 2014.
- Planned and accompanied University trip to Israel, 2009 - 2010.
- Planned University and PSBOA trips to Israel for Spring 2013, 2012 – 2013.
- School of Business Program Committee, 2006-2008, 2009 - present.
- University of Portland Teaching and Scholarship Committee, 2005 – 2007.
- Faculty advisor for student club Accounting Group, 2004 – 2008.
- Faculty liaison to American Institute for Certified Public Accountants, 1998 - present.
- Chairperson, School of Business Undergraduate Curriculum Committee, 2002 - 2004, 2005 – 2006.
- School of Business Communication Task Force, 2005 - 2006.
- University of Portland Dean Search Committee, 2005 - 2006.
- University of Portland Freshman Orientation, Fall 2005, 2009.
- University Of Portland Faculty Welfare Committee, 1991 - 1992, 2002 - 2004.
- University of Portland Selection Committee, Thomas A. Gerhardt Student Leadership Award, 2003.
- School of Business Faculty Development Committee, 2001 – 2002.
- School of Business Undergraduate Curriculum Committee, 1998 – 2001.
- University of Portland Faculty Adviser, 1983 – present.
- University of Portland Dedicatory Topics Committee, 1999 - 2000.
- School of Business Writing Across the Curriculum Committee, 1995 - 1998.

- School of Business Accreditation Steering Committee 1996 - 1997.
- School of Business Accreditation Curriculum Committee, 1997 - 1998.
- School of Business Accounting 150 Hours Committee, 1997 - 1998.
- School of Business Instructor Development Committee, 1996 - 1997.
- University of Portland information meeting for prospective students, Fall 1996.
- University of Portland incoming freshmen orientation, Spring 1996.
- Nursing Honor Society, assisted them with financial audit and policy issues, 1996.
- School of Business Writing Across the Curriculum Committee, 1995 - present.
- School of Business Accreditation Steering Committee 1996 - 1997.
- School of Business Instructor Development Committee, 1988 - 1990, 1994 - 1997.
- School of Business Curriculum Review Committee, 1997 - 2006.
- School of Business Accounting 150 Hour Committee, 1997 - 2006.
- University of Portland Committee on Athletics, 1992 - 1993.
- University of Portland coordinator for the University's participation in the Ann Frank Exhibit, 1992.
- University of Portland Urban Plunge, host dinner and led discussion, 1991.
- University of Portland Academic Senate, 1990 - 1993.
- School of Business Management Information System Search Committee, 1990 - 1991.
- School of Business Service Committee, 1988 - 1989.
- University of Portland Instructor Development Committee, 1984 - 1985.

### **COMMUNITY SERVICE**

- Cedar Sinai Park, Audit Committee Member, 2015 – present.
- Accounting consultant to nonprofit agencies that previously had funds embezzled, 1999 – present.
- Finance Committee, Joint PJA/MJCC, 2009 – present.
- Mittleman Jewish Community Center board member. 2011 – 2015.
- Portland Jewish Academy board member. 2011 – 2015.
- Portland Hillel, board member. 2009 – 2012.
- Puppy raiser for Guide Dogs for the Blind, 2005 – 2008.
- Chairperson, executive search committee for PJA's Head of School, 2008 - 2009.
- Finance Committee, Portland Jewish Academy, 2006 - 2008.
- Member of Executive Committee, Portland Jewish Academy, 2003 – 2006.
- Member of committee that developed a new high school for Portland, 2001- 2005.
- Executive committee member and Vice President, Mittleman Jewish Community Center, 2001 – 2002.
- Board member, Mittleman Jewish Community Center, 1984 – 1990; 1998 – 2002.
- Planning member for conference of consortium of local universities, held July 2000 at Willamette University.
- Finance committee member, Mittleman Jewish Community Center 1998 – 2003. Oversee budget of \$3,000,000.
- Board member Jewish Federation of Portland (a United Way agency) 1996 - 2002.
- Finance Committee Member, Jewish Federation of Portland, 1992 - 2002. Oversee operating budget of \$3,600,000.
- Chairperson, High School Exploration Task Force, 1998 – 2000.
- Accounting consultant to help establish “Nofim,” a camp offered through Portland Parks and Recreation, 1996.
- Strategic Planning Chairperson of Portland Jewish Academy, a private day school, 1996 - 1997.

- Treasurer, Mittleman Jewish Community Center, 1984 – 1985