RANK: Emeritus Professor

DEPARTMENT: Accounting

ADDRESS:

Home Address:	15 Lee Lane Tolland, CT 06084
Telephone:	860-872-2400 (home)

Business Address:	Department of Accounting
	School of Business Administration
	University of Connecticut
	2100 Hillside Road, Unit 1041A
	Storrs, CT 06269-1041

Telephone:	860-486-4598 (office)
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EDUCATIONAL BACKGROUND:

Ph.D., 1972	University of Missouri
MBA, 1966	University of Massachusetts
BS, 1965	University of Massachusetts

PROFESSIONAL EXPERIENCE:

Aug 2003 – present	Emeritus Professor
Jan 1997- Aug 2003	Department Head, Accounting
Fall 1996	Acting Department Head, Accounting
1987 - present	Professor of Accounting, University of Connecticut
1988 - 1992	Associate Dean of Academic Programs, School of Business Administration
Spring 1984	Acting Department Head, Accounting
Summer 1981	Faculty Intern, Price Waterhouse & Co.
1977 - 1987	Associate Professor of Accounting, University of Connecticut
1972 - 1977	Assistant Professor of Accounting, University of Connecticut
1969 - 1971	Graduate Teaching Assistant, University of Missouri
1966 - 1969	Instructor, Sacred Heart University, Bridgeport, Connecticut

PUBLICATIONS:

Books and Monographs:

Water Utility Accounting, Second Edition, with J. Grinnell, (American Water Works Association, 1980).

An Empirical Investigation of the Relationship Between Segmental Financial Reporting by Diversified Firms and Security Prices, unpublished doctoral dissertation, University of Missouri, 1972.

Textbooks:

Financial Accounting, A Focus on Analysis and Interpretation, Seventh Edition, with Hillman, (Cengage Learning, 2010), 710 pages. Major revision with IFRS and FASB Codification. Many actual company examples and problems. Supporting materials: Solutions Manual.

Financial Accounting, Sixth Edition, with Hillman and Barsky, (Thompson Publishing, 2006), 749 pages. Supporting materials: Solutions Manual.

Financial Accounting Database, 2007 Edition, with Hillman and Barsky (Thompson Publishing, 2006), 34 pages.

Financial Accounting Database, 2006 Edition, with Hillman and Barsky (Thompson Publishing, 2005), 34 pages.

Financial Accounting Database, 2005 Edition, with Hillman and Barsky (Thompson Publishing, 2004), 34 pages.

Financial Accounting Database, 2004 Edition, with Hillman and Barsky (Thompson Publishing, 2003), 34 pages.

Principles of Accounting, Ninth Edition, with Hillman and Barsky, (DAME Publishing/Thompson Learning, 2004), 1,100 pages. Supporting materials: Solutions Manual, Test Bank.

Financial Accounting, Fifth Edition, with Hillman and Barsky, (DAME Publishing/Thompson Learning, 2003), 800 pages. Supporting materials: Solutions Manual, Test Bank, Study Guide.

Financial Accounting Database, 2003 Edition, with Hillman (Houston, TX: DAME Publishing, 2002), 34 pages.

Financial Accounting Database, 2002 Edition, with Hillman (Houston, TX: DAME Publishing, 2001), 34 pages.

Principles of Accounting, Eight Edition, with Hillman and Barsky, (DAME Publishing/Thompson Learning, 2000), 1,200 pages. Supporting materials: Solutions Manual, Test Bank.

Financial Accounting, Fourth Edition, with Hillman and Barsky, (DAME Publishing/Thompson Learning, 2000), 800 pages. Supporting materials: Solutions Manual, Test Bank, Study Guide.

Financial Accounting Database, 2001 Edition, with Hillman (Houston, TX: DAME Publishing, 2000), 30 pages.

Financial Accounting Database, 2000 Edition, with Hillman (Houston, TX: DAME Publishing, 1999), 26 pages.

Financial Accounting Database, 1999 Edition, with Hillman (Houston, TX: DAME Publishing, 1998), 26 pages.

Principles of Accounting, Seventh Edition, with Hillman and Norgaard, (Houston, TX: DAME Publishing, 1997), 1,340 pages. Supporting materials: Solutions Manual, Test Bank.

Financial Accounting, Third Edition, with Hillman and Norgaard, (Houston, TX: DAME Publishing, 1997), 900 pages. Supporting materials: Solutions Manual, Test Bank, Study Guide.

Financial Accounting Database, 1998 Edition, with Hillman (Houston, TX: DAME Publishing, 1997), 26 pages.

Principles of Accounting, Sixth Edition, with Hillman and Norgaard, (New York, NY: Harcourt Brace

Jovanovich, 1992). Supporting materials: Solutions Manual.

Financial Accounting, Second Edition, with Hillman and Norgaard, (New York, NY: Harcourt Brace Jovanovich, 1992). Supporting materials: Solutions Manual, Study Guide.

Financial Accounting, First Edition, with Hillman and Reynolds, (New York, NY: Harcourt Brace Jovanovich, 1990). Supporting materials: Solutions Manual, Test Banks, Achievement Tests, Instructor Teaching Manual.

Principles of Accounting, Fifth Edition, with Hillman and Reynolds, (New York, NY: Harcourt Brace Jovanovich, 1989). Supporting materials: Solutions Manual, Test Banks, Achievement Tests, Instructor Teaching Manual.

Principles of Accounting, Fourth Edition, with Hillman and Reynolds, (The Dryden Press, 1987). Supporting materials: Solutions Manual, Test Banks, Achievement Tests, Instructor Teaching Manual.

Co-Contributor, Chapter 10 - Inventory Transactions, Edmonds, McKinnon, and McCrary, *Principles of Accounting*, (Dame Publications, 1985).

Journal Articles:

"Analyzing the Components of Operating Cash Flow: The Charter Company," with C. Norgaard, *Accounting Horizons*, 1988.

"Funds Statement: Why the Focus has Changed from Working Capital to Cash Flow," with C. Norgaard, *FE: The Magazine for Financial Executives,* January 1987, 27-30.

"Tax Preference Leases: Evaluating the Costs and Benefits," with M. Hussein, *FE: The Magazine for Financial Executives,* January 1986, 9-12.

"Improving the Image of the CMA: Learning from the United Kingdom Experience," with B. Prodham and H. Wyman, *Management Accounting*, November 1985, 38-43.

"Student Perceptions of Alternative Accounting Careers- Part II," with C. Norgaard, *The CPA Journal,* June 1985, 26-32.

"Student Perceptions of Alternative Accounting Careers- Part I," with C. Norgaard, *The CPA Journal,* May 1985, 36-43.

"Foreign Currency Translation SFAS No. 52 Requirements and Implications," with C. Norgaard, *Akron Business and Economic Review,* Summer 1985, 6-13.

"Cash Flow - Assessing a Company's Real Financial Health," with E. Ketz, *Financial Executive,* July 1982, 34-40.

"Perceptions of Independence: A View from the Younger Members," with J. Corless, *The Connecticut CPA*, June 1978, 14-18.

"The New Accounting Standards for Leases," with D. Grinnell, The CPA Journal, October 1977.

"Perceived Personality Characteristics Requisite to the Accountant's Success: Two Perspectives," with T. Kochanek, *The Northeast Journal of Accounting*, Spring 1977.

"Lifo Disclosures: Requirements and Restrictions," with D. Grinnell, *The CPA Journal*, November 1976.

"Capabilities and Role of the Contemporary Management Accountant," with D. Grinnell, *Cost and Management*, July-August 1976, 40-42.

"Survey of Controller Attitudes Toward Interim Financial Reports," *The Connecticut CPA*, March 1976, 8-11.

"Segmental Financial Disclosure and Security Prices - a Reply," *The Accounting Review*, October 1975, 822-25.

"Current Developments and Issues: Disclosures in Interim Financial Reports," *The Connecticut CPA,* September 1974, 31- 32.

"Accounting Hints: Financial Reporting," with D. Grinnell, *Connecticut Business Industry*, July 1974, 31-32, 48.

"Segmental Financial Disclosure and Security Prices," The Accounting Review, April 1974, 245-258.

Conference Proceedings:

"Analyzing the Components of Operating Cash Flow," with C. Norgaard, *Collected Papers of the American Accounting Association - Southeast Regional Meeting*, Atlanta, GA, April 1987.

"Foreign Currency Translation: Comparability or Confusion?" with M. Towle, *Collected Papers of the American Accounting Association - Southwest Regional Meeting,* Houston, TX, March 1987, 192-199.

"Current Reporting Practices in the Statement of Changes in Financial Position," with C. Norgaard, *Collected Papers of the American Accounting Association - Southeast Regional Meeting,* Greenville, SC, April 1986, 239-242.

"Reporting and Using Cash Flow From Operations Information," with C. Norgaard, *Collected Papers and Abstracts of the American Accounting Association - Southwest Regional Meeting,* Dallas, TX, March 1986, 233-4.

"Student Perceptions of Alternative Accounting Careers," with C. Norgaard, *American Accounting* Association Proceedings, 69th Annual Meeting, Toronto, August 1984, 143.

"Discussion: A Method of Measuring Decision Models in an Accounting Game," *Northeast Region Proceedings of the American Institute for Decision Sciences,* April 1975, 174.

Miscellaneous Publications:

Reprint of Case: "Cash Flow Analysis for the Charter Company," Kochanek and Norgaard, *Financial Accounting and Corporate Reporting: A Casebook,* Ken Ferris (ed.) (Homewood, IL: Irwin, 1995).

Book Review: "Advanced Accounting," Bernstein and Engler, *The Accounting Review*, January 1983, 177-78

Book Review: "Research Committee of the ICA, Analyzed Reporting," *The Accounting Review,* January 1979, 260.

Book Review: "The Nature and Purpose of Accounting," The Accounting Review, July 1976, 695-97.

"Perceived Personality Characteristics Requisite to the Accountant's Success: Two Perspectives," University of Connecticut, *Working Paper No. 1*, 1975.

Summary: "Bullish on Interim Reports," Financial Executive, May 1975, 9.

Course Outline: "Advanced Accounting," *Accounting Trends VII* (Innovating Accounting and Information System Course Outlines from 34 Universities), Thomas Burns, (ed.) (New York, NY: McGraw-Hill, 1974), 23-25.

GRANTS AND FELLOWSHIPS:

Coopers & Lybrand Faculty Fellow, 1992-96

Dissertation Fellowship, Arthur Andersen and Company, 1971-72 Doctoral scholarships: Arthur Young Foundation, J.R. Bartlett Foundation, Price Waterhouse Foundation, 1969-72

Doctoral Fellowships: American Accounting Association, 1969-71

HONORS AND AWARDS:

Faculty Emeritus Award (one of first two ever awarded) at School of Business "Hall of Fame" celebration banquet, May 2006

Creation of "**Kochanek Professor of Accounting**" endowment in Accounting Department in 2004. Reached funded goal of \$1,000,000 in 2010. Awarded to an outstanding Accounting Department faculty member. First recipient was Professor Michael Willenborg in 2011.

Joint AICPA/AAA Collaboration Award, award for most outstanding course in US involving academics and practitioners, "Introduction to a Profession" seminar series at University of Connecticut, November 1997.

Northeast Region of American Accounting Association: admission to "Hall of Fame", April 1994

Competitive Manuscript Contest: American Accounting Association, "Segmental Disclosure by Diversified Firms and Security Prices," 1973

Teaching Recognition and Awards:

November 2012 Kappa Kappa Gamma Outstanding Professor of the Semester A sister of the Chapter nominated Prof. Kochanek as a result of his hard work, helpfulness and true commitment to being a great professor.

2008-2009 Accounting Professor of the Year

Voted by Senior Accounting Majors and presented by Beta Alpha Psi at 2009 Accounting Awards Banquet.

April, 2009 Selected as a finalist for an Undergraduate Student Government Professional Excellence Award. The Academic Affairs committee at UConn holds an annual open call to undergraduates to nominate educators, administrators, and advisors who have gone out of their way to help students and truly excel at their respective positions.

Alpha Lamba Delta National Honor Society: Faculty of the Year Award (first time awarded). Alpha Lamba Delta is a National Honor Society for first year students at UConn with GPA of 3.5 or higher. 500 new members inducted at Feb 22, 2007 ceremony.

Academic Affairs Committee of the University of Connecticut Undergraduate Student Government In April 2005, Dick was named the 2004-2005 Outstanding Educator of the Year. This award was established to recognize excellence in the education and teaching of undergraduate students. All nominations for the award winners come from essays submitted by undergraduate students and feedback from interviews with undergraduate students. Dick's nominee is graduating this year and will be entering Cornell Law School. Of Dick, she wrote "I have always found that a truly good professor is one who genuinely loves and is excited about the subject that he teaches. It seems, to a student, that the only thing Dick loves more than accounting is seeing his students succeed." Dick prevailed over nine other nominees and was presented the award at the Undergraduate Student Government's annual Educator/Advisory of the Year banquet on April 25, 2005.

Outstanding EMBA Professor

To outstanding Professor in Executive MBA Program at Univ of Connecticut, 2001

University of Connecticut Teaching Fellow: (one of first four faculty named as University-wide Teaching Fellow for 1993-94)

School of Business: Outstanding Graduate Teaching Award, 1994

School of Business: Outstanding Undergraduate Teaching Award, 1993

Beta Alpha Psi: Outstanding Undergraduate Accounting Professor, 1992-93, 1983, 1982, 1981

Alumni Association: Excellence in Teaching Award at University of Connecticut, 1988

United Technologies Corporation: Outstanding Undergraduate Professor, 1986

University Honors Program: Selected as one of three University professors to deliver "last lecture" seminar, 1985

University Honors Program: Outstanding Professor in Business Award, 1983-84

Mite Corporation: Outstanding MBA Professor Award, 1981-82

Delta Sigma Pi: Outstanding Professor in School of Business Award, 1982

SERVICE:

Nation, Region, and State:

Board Member: Accounting Program Administrators Group (APLG)

Chair of AACSB Accounting Program Review at University of Virginia, November, 2003

Chair of "New Chairs Seminar Program" 2002. APLG Annual Meeting, Austin, Texas

Chair of AACSB Accounting Program Review at University of Tennessee, January, 2002

Appointed to three-year term as a member of Accounting Accreditation Committee of AACSB

Advisory Board, Manchester Community College Accounting Department, 1993-present

Director of Manuscripts, Hartford Chapter of Institute of Management Accountants, 1980-present

American Accounting Association, National Meeting, 1989-90, Plan and implement "Research Forum" at annual meeting

Member, Accreditation Team, Western Connecticut State University, 1990

University:

Member, Teaching Institute Advisory Board, 1993-1996 Member: University of Connecticut Alumni Association, Faculty Excellence Sub-Committee Chair, SBA Dean Search Committee, 1992 Member, University Honors Program Committee, 1983-1987

School and Department:

Emeritus Faculty—Accounting, August 2003 – present Have taught between 900-1,000 students each year at Storrs in the ACCT 2001 Financial Accounting course. Two sections in fall semester, two sections in spring semester. Create Draft of Accreditation report for AACSB for Re-Accreditation of Acctg Program, 2006. Department Head--Accounting, January 1997- August 2003 Acting Department Head--Accounting, Fall 1996 Develop and draft plan for 5th year, Master of Science Program in Accounting, 1995-96 Accounting Department Strategic Planning Committee, 1996 SBA PTR Committee, Chair, 1993, 1994; Member, 1973-75, 1979-81, 1984-86 Accounting Department Curriculum Development, Chair, 1992-96 Associate Dean for Academic Programs, 1988-1992 MBA Programs Committee, Chair, 1988-1992 MBA Admissions Committee, 1984-1992 Accounting Department Honors Faculty Advisor, 1981-87 Facilities and Equipment Committee, 1984-87 Long-Range Planning Committee, 1986-87 Task Force on Health Care Specialization Program, 1983-1985 Acting Department Head--Accounting, Spring 1984 Placement Head Selection Committee, 1983-84 Management Development Task Force, 1980-82 Chair, 1978 Northeast Region Meeting of the American Accounting Association in Hartford, CT Scholarship Task Force, Chair, 1977-78 Task Force on SBA Colloquia, 1974-75

Course and Curricula Committee, 1973-75, 1980-81

PROFESSIONAL ACTIVITIES:

EXECUTIVE SEMINARS TO BUSINESS LEADERS

Pratt & Whitney, Aetna Insurance Company, United Technologies Corporation, BayBank, Bank of New England, Connecticut Bank & Trust, Emhart Corporation, Fleet Bank, Travelers, Chartered Financial Analysts--Hartford Chapter, GTE, International Institute for Business Studies: Munich Germany, Connecticut State Society of CPA's

PAPERS, COLLOQUIA, KEYNOTE ADDRESSES DELIVERED

Keynote Speaker: "Focusing on Maximizing Your Potential Each Day". Invited keynote speaker for Induction Ceremony for Tau Sigma National Honor Society on February 24, 2012. Attending were students, parents, faculty and staff.

Keynote Speaker: "Strategies for Motivating and Connecting with Students in Large Lecture Classes", Day-long seminar with various speakers, Arranged by UConn Teaching Institute (Keith Barker), Storrs Campus, 50 faculty attending, January 15, 2010.

Invited Lecture: "Focusing on Maximizing Your Potential Each Day", "Last Lecture" advice to UConn Honors students, 35 attending, Invitation was by the Honors students, Arranged by UConn Honors Program, March 25, 2010.

Seminar: "Strategies for Motivating and Connecting with Students in Large Lecture Classes", Two hour presentation to selected faculty at UConn, Arranged by UConn Teaching Institute (Keith Barker), Storrs Campus, 10 faculty attending, March 31, 2010.

Keynote Speaker: induction ceremony for the National Society of Collegiate Scholars at UConn, October 15, 2008.

Keynote Speaker: Beta Alpha Psi Initiation at UConn, Spring 2008.

"Recruiting New Accounting Majors", AAA Audit MidYear Conference, January 2002, Ft Lauderdale, Florida. Attracting New Accounting Majors"

"Assessing Faculty Performance", APLG Annual Conference, February, 2002, Austin, Texas

Plenary Session Address "Increasing Accounting Enrollments: Strategies for Success" APLG Annual Meeting, February, 2002, Austin, Texas

"Merit/PTR Process Suggestions", AAA Northeast Region Meeting, April 2002, Providence , RI

"Strategies for Increasing Accounting Enrollments", Annual Meeting, American Accounting Association, August, 2001, Atlanta, Georgia.

"Attracting New Accounting Majors", Northeast Regional Meeting, American Accounting Association, May 4, 2001, Portland, Maine.

"Strategies for Success as New Department Head", APLG (Acctg Dept Head) Annual Meeting, Feb 5, 2001, Ft Lauderdale, Florida.

Keynote Address & Debate (R. Kochanek ,UConn vs. James Don Edwards, University of Georgia),

"Use of Debits and Credits in Teaching Accounting", Annual Conference of Teachers of Two Year Schools of Accounting, Philadelphia, April 25-27, 1996.

"Motivating Accounting Students", Northeast Region Meeting of American Accounting Association, New York, April 19, 1996.

Invited Presentation for Teaching Workshop Series: Texas A&M University, March 29, 1996, (Three presentations) "Teaching Hints for New Professors", "Teaching Strategies for the First Accounting Course", "Enhancing Curriculum Development"

"Creating an Effective Learning Environment in Mass Sections", Annual Meeting of Federation of Schools of Accountancy, Las Vegas, December 3-5, 1995.

"Implementing a Cooperative Learning Plan", Deloitte & Touche: Enhancing the Learning Experience Conference", Colorado Springs, August 3-5, 1995.

"Innovative Teaching Ideas," American Accounting Northeast Region Meeting, Rhode Island, April 1993.

"Planning for Change in Education," Interactive Planning Session with Faculty, Bryant College, August 1992.

"Introducing Critical Learning Skills in the Classroom," American Accounting Northeast Region Meeting, Portland, Maine, April 1992.

"Teaching Tips for Principles of Accounting," American Accounting Association Northeast Region Meeting, Springfield, Massachusetts, April 1991.

"Teaching Methods Used by Outstanding Educators," American Accounting Association Northeast Regional Meeting, 1989.

"FASB Update: Statement of Cash Flows," Connecticut State Society of CPA'S Accounting and Auditing Conference, New Haven, CT, June 1987.

"Effective Teaching Techniques" (Panel Member), American Accounting Association Northeast Regional Meeting, Hartford, CT, April 1987.

"An Analysis of Operating Cash Flows" (Competitive Paper), American Accounting Association Southeast Regional Meeting, Atlanta, GA, April 1987.

"Foreign Currency Translation: Comparability or Confusion?" (Competitive Paper), American Accounting Association Southwest Regional Meeting, Houston, TX, March 1987.

"Statement of Cash Flows," Accounting Department Research Seminar, University of Connecticut, October 1987.

"Cash-Based Information: Current Reporting Status" (Competitive paper), American Accounting Association, Southeast Regional Meeting, Greenville, SC, April 1986.

"Reporting and Using Cash Flow From Operations Information" (Competitive Paper), American Accounting Association, Southwest Regional Meeting, Dallas, TX, March 1986.

"Changes in Accounting Principles Texts" (Panel discussion), Florida Association of Accounting Educators, Jacksonville, FL, October 1986.

"Last Day Lecture," University of Connecticut, Student Ballroom, May 1985.

"Alternative Teaching Styles" (Panel member), SBA Faculty Development Day, January 1985.

"Student Perceptions of Alternative Accounting Careers," Hartford Chapter of the National Association of Accountants, October 1984.

"Student Perceptions of Alternative Accounting Careers" (Competitive paper), American Accounting Association, Annual National Convention, Toronto, Canada, August 1984.

"Insight: How Award Winning Teachers View Their Role" (Panel member), SBA Faculty Development Day, University of Connecticut, January 1984.

"Cash Flow: Do No Bend, Fold, or Mutilate," Springfield Chapter of the National Association of Accountants, October 1982.

"Issues in Accounting Education" (Chairperson), American Accounting Association, Northeast Regional Meeting, University of Rhode Island, April 1982.

"The Protestant Ethic" (Discussant), American Accounting Association, Northeast Regional Meeting, New York, April 1980.

"Management's Analysis and Discussion of Operations" (Competitive paper), American Accounting Association, Northeast Regional Meeting, The University of Massachusetts, April 1979.

"Personality Factors Requisite to Success in Public Accounting" (Competitive paper), American Accounting Association, Annual National Convention, Denver, CO, August 1978.

"Exposure and Perceptions of Early Career Public Accountants Towards the Importance of an Independent Attitude" (Competitive paper), American Accounting Association, Northeast Regional Meeting, Baruch College, April 1977.

"Influence of Recent SEC Releases on Accounting" (Chairperson), American Accounting Association, Northeast Regional Meeting, Boston, April 1976.

"Perceived Personality Characteristics Requisite to the Accountants' Success: Two Perspectives" (Competitive paper), American Accounting Association, Northeast Regional Meeting, SUNY at Albany, April 1975.

"A Method of Measuring Decision Models in an Accounting Game" (Discussant), Northeast Region Meeting of the American Institute for Decision Sciences, University of Massachusetts, April 1975.

"Critique and Summary of Recent Accounting Pronouncements," Hartford Chapter of Financial Analysts, May 16, 1974.

"Survey of Interim Financial Reporting Practices Among the Fortune 500 Firms" (Competitive paper), American Accounting Association, Northeast Regional Meeting, The Wharton School, University of Pennsylvania, April 19, 1974.

"Critique of APB Opinion No. 28 - Interim Reporting," Connecticut Society of Certified Public Accountants, Technical Meeting, October 11, 1973.

"Segmental Financial Reporting and Security Prices" (Competitive paper), American Accounting Association Annual National Convention, Quebec, Canada, August 1973.