

Curriculum Vitae  
**LESLIE G. ELDENBURG**  
November 2015

**EDUCATION**

University of Washington: Ph.D. (1991)  
Major: Managerial Accounting; Minors: Economics and Statistics  
Dissertation: "The Use of Information in a Cost Containment Environment: An Analysis of the Agency Relationship Between Hospitals and Physicians." Chaired by Gary Sundem.

University of Washington: MBA (1985)  
Emphasis: Accounting/Management of Information Systems

Central Washington State University: B.S. (1969)  
Major: Special Education/Elementary Education

University of Idaho (1965-1967)

**EMPLOYMENT**

1993 - present      University of Arizona  
Professor (2007-present), Associate (1999-2007), Assistant (1993-1999)  
Vice Dean (July 2008 to January 2012)  
Interim Dean (January to July, 2011)

1992 (January) -      California State University - Fresno  
1993 (June)            Associate Professor, Accounting

1987-1991            University of Washington  
Graduate Teaching and Research Assistant

1981-1987            Virginia Mason Hospital, Seattle, Washington  
Accountant I and II (1985-1987)  
Staffing Coordinator, Nursing (1983-1985)  
Administrative Secretary, Staffing Coordinator, Nursing (1981-1983)

1969-1976            Educator  
Peninsula Public Schools, Gig Harbor, Washington (1974-1976)  
Salvation Army High School for U.S. Peace Corps in Kinshasa, Zaire,  
Africa (1973-1974)  
Vancouver Public Schools, Vancouver, Washington (1969-1973)

**TEACHING**

Undergraduate classes: Cost Accounting and Advanced Cost Accounting  
Graduate classes: Managerial Accounting for MBAs, Advanced Cost Accounting for Masters in Accounting, PhD seminar in Management Accounting Research

## **HONORS AND AWARDS**

Arizona State Society of AICPAs Outstanding Teacher Award (2013)  
Provost's Achievement Award for Service to the University (2012)  
Commission of Women's Status "Vision" Award (2012)  
Recognition Award for Service to Eller College (2011)  
McClelland Professorship (2007 - present)  
Dean's Course Innovation Award (2005)  
Tom Moses Faculty Advisor Award (2002)  
McCoy-Rogers Fellowship Award (1999-2006)  
Student Council Recognition Award for Teaching (1995, 1998, 2006, 2007)  
Recognition Award for Outstanding Student Support (April 1995)  
Udall Center Fellowship Award (Spring 1996)  
First runner up - Management Accounting Dissertation Award: American Accounting Association (AAA), National Conference (1992)  
Doctoral Student Manuscript Award: AAA, Western Region (1991)  
Cox Fellowship (Summer and Fall 1991)  
AICPA Grants-In-Aid: Dissertation Funding (1990-1991)  
Lorig Fellowship (Summer 1989 and 1990)  
Coopers and Lybrand Fellowship (1988-1990)  
Burlington Northern Foundation Graduate Research Assistantship in Private Enterprise (1987-1988)  
Certified Public Accountant (CPA), 1985, Washington State  
Deloitte, Haskins & Sells MBA Research Grant (1984-1985)  
MBA Exchange Student, Graduate School of Management, Cranfield, England (Spring 1984)

## **SERVICE – Outreach**

Budgeting module for police and fire administrators (2012)  
Budgeting module for physicians and hospital administrators (2008 - present)  
Managerial Decision-making for Non-Financial Executives (Spring 2007)  
Accounting Careers Awareness Program sponsored by Ernst & Young (2005 – present)  
Arizona Healthcare Leadership Academy Tier 11 Budgeting Class (2006-present)  
Ethics CPE presented by Accounting Department (2005 – 2007, 2012)  
Health Care Research for Academics and Practitioners, Taipei, Taiwan (2002)  
Balanced Scorecard Presentation, Veteran's General Hospital, Taipei, Taiwan (2000)  
Panel: Careers for Women - American Society of Women Accountants (1998)  
Health care cost containment presentations  
    Institute of Management Accountants (1995, 2006, 2013)  
    Construction Financial Management Association (1998)  
    American Society of Women Accountants (1996)  
    University of Arizona chapter of Beta Alpha Psi (1996)  
    Institute of Internal Auditors (1995)  
Panel: Innovations in Managerial Accounting  
    Institute of Management Accountants (1997)  
Content of cost accounting courses at the University of Arizona  
    Institute of Management Accountants (1996)

Hospital cost accounting research update - University Medical Center: finance department and clinical directors (1996)

Professional Organizations: Member and Committee Member

American Accounting Association (1987-present)  
Member, Executive Council (2012-2015)  
President (elect and past) of the Management Accounting Section (2008-2010)  
Chair and member of Lifetime Contribution Award in Management Accounting Selection Committee (2010-2012)  
New Faculty Consortium (1999-2001, 2003-2004, 2005-2006)  
Secretary/Treasurer of the Management Section (2003 – 2005)  
Management Section Doctoral Consortium Co-chair (2004-2005)  
Management Section 2003 Mid-Year Meeting Co-chair (2001-2003)  
Chairman of Selection Committee for Notable Contributions to Managerial Accounting Research Literature (2000-2001)  
AAA Innovation in Education Award Committee (2000-2001)  
Notable Contributions to Accounting Literature Award Committee (1992-1994 and 1998)  
Elected Council Member-At-Large (1996-1998)  
Membership and Subscriptions Committee (1993 - 1995)  
Selection Committee for Management Accounting Dissertation Award (1998-1999, 1999-2000)  
Institute of Management Accountants  
Tucson Chapter, Member (1993-present)  
Tucson Chapter, Board of Directors (1998-1999)  
Faculty Advisor - Student Chapter, CSUF (1992-1993)  
Fresno Chapter, Member (1992-1993)  
Seattle Chapter, Board of Directors (1986-1987)  
Seattle Chapter, Member (1983-1991)  
Healthcare Financial Management Association, Member (1995-present)

**EDITORIAL BOARDS**

*The Accounting Review* (under Dan Dhaliwal and Steve Kachelmeier)  
*The Journal of Accounting and Public Policy*  
*The Journal of Governmental & Nonprofit Accounting*  
Ad Hoc reviewer for other journals including *Contemporary Accounting Research*, *Journal of Accounting Research*, *Journal of Management Accounting Research* and others

**REFEREED PUBLICATIONS**

“The Influence of Ownership and Compensation Practices on Charitable Activities,” with Fabio Gaertner, University of Wisconsin at Madison, and Ted Goodman, Purdue University, *Contemporary Accounting Research*, Vol. 32:1 (2015).

- “Real Earnings Management in Not-for-Profit Institutions: Evidence from California Hospitals,” with Katherine Gunny, Kevin Hee (Ph.D. student) and Naomi Soderstrom, University of Colorado at Boulder, *The Accounting Review*, Vol. 86:5 (2011)
- “The Influence of Institutional Constraints on Outsourcing,” with Ramji Balakrishnan, University of Iowa, Ranjani Krishnan, Michigan State University, and Naomi Soderstrom, University of Colorado. *Journal of Accounting Research* Vol. 48:4 (2010)
- “Behavioral Changes Following the Collaborative Development of an Accounting Information System,” with Naomi Soderstrom, University of Colorado at Boulder, Veronda Willis, University of Texas at Tyler, Anne Wu, National Chengchi University, Taiwan *Accounting, Organizations and Society* Vol. 35:2 (2010)
- “The Influence of Ownership on Expenditures on Accounting Information,” with Ranjani Krishnan, Michigan State, *Contemporary Accounting Research* Vol. 25:3 (2008)
- “An Analysis of the Effects of Maquiladora Production on Performance,” with Francisco Roman, Rice University, and Jenny Teruya, University of Hawaii, *Journal of Accounting, Auditing, and Finance* Vol. 22:3 (2007) and summarized in *The Economist*, September 20th issue, 2007 as part of their “What’s in the Journals” regular column.
- “Uncertainty, Real Options, and Cost Behavior: Evidence from Washington State Hospitals,” with Sanjay Kallapur, Purdue University, *Journal of Accounting Research* Vol. 43:5 (2005)
- “Hospital Organizational Form, Management Incentives, and Performance,” with Ben Hermalin, University of California at Berkeley, Michael Weisbach, University of Illinois, and Marta Wosinska, Harvard, *Journal of Corporate Finance* Vol.10:4 (2004)
- “Non-profit Firms’ Accounting Classification Decisions in Response to a Change in Accounting Guidelines,” with Cynthia C. Vines, University of Kentucky, *Journal of Accounting and Public Policy* Vol. 23:1 (2004)
- “Public versus Private Governance: A Study of Incentives and Performance,” with Ranjani Krishnan, Michigan State University, *The Journal of Accounting and Economics* Vol. 35 (2003)
- " International Income Shifting Regulations: Empirical Evidence from Australia and Canada," with Joanne Pickering, University of Sydney (Australia), and Wayne Yu, Queen’s University (Kingston, Canada), *The International Journal of Accounting*, Vol. 38:3 (Autumn 2003)

- “Decision-Case Mix Model for Analyzing Variation in Cesarean Rates,” with William Waller, *Journal of Medical Decision Making* (May 2001)
- "The Effects of Changes in Cost Allocations on the Assessment of Cost Containment Regulation in Hospitals," with Sanjay Kallapur, Purdue University, *Journal of Accounting and Public Policy* Vol. 19:1 (2000)
- “Productivity and Efficiency of Information Systems in the Healthcare Industry,” with Nirup Menon, Texas Tech University, and Byungtae Lee, University of Illinois, *Information Systems Research* (March 2000)
- "Changes in Hospital Service Mix and Cost Allocations in Response to Changes in Medicare Reimbursement Schemes," with Sanjay Kallapur, Purdue University, *Journal of Accounting and Economics* Vol. 23:1 (1997)
- "Asymmetric Information and Incentives Within a Changing Regulatory Framework," with Naomi Soderstrom, University of Colorado at Denver, *The Accounting Review* Vol. 71:1 (1996)
- "Containing Hospital Costs Through Providing Cost Information to Physicians," with Vidya Awasthi, Santa Clara University, *Healthcare Financial Management* (April 1996).
- "The Use of Information in a Cost Containment Environment: An Analysis of the Agency Relationship Between Hospitals and Physicians," *The Accounting Review* Vol. 69:1 (1994)
- "ABACUS CADABRA: New Economic Policies and the Role of Accounting in China," *Controllers Quarterly* Vol. 4:2 (1988)

## **OTHER PUBLICATIONS**

- “Management Accounting and Control in Health Care: An Economics Perspective,” with Ranjani Krishnan, a chapter in *Handbook of Managerial Accounting Research* edited by Chris Chapman at Oxford University and Mike Shields at Michigan State University, January 2007.
- “Prospective Payment, the U.S. Experience and Implications for German Hospitals,” with Naomi Soderstrom, University of Colorado at Boulder, and Christian Ernst, Universität Hohenheim. *Betriebswirtschaftliche Forschung und Praxis* (Business Research and Practice), November/December 2006.
- “*Cost Accounting: Measuring, Monitoring, and Motivating*,” with Susan K. Wolcott, John Wiley and Sons, November 2004, Second edition in September 2010.

“A Managerial Accounting Guide for Non-profit Managers,” with Naomi Soderstrom, Chapter 40 in *Handbook of Cost Accounting*, Second Edition, edited by Michael W. Maher and Roman L. Weil and published by John Wiley and Sons, 2005.

“Financial Management of Organized Health Care Delivery Systems,” with Eldon Schafer and Dwight Zulauf, Chapter 8 in *Health Care Administration*, Second Edition edited by Larry Wolper and published by Aspen Publishers, Inc. in 1999, with a new edition in 2003 and 2009.

"An Essay on Cost Behavior," a contribution to *The Encyclopedia of Accounting*, edited by A. Rashad Abdel-Khalik, part of the *Encyclopedia of Management* published by Blackwell Publishing, UK, February 1997.

## **WORKING PAPERS**

“The Role of Labor and Transaction Costs in the Success of Manufacturing Offshore: Evidence from Mexico’s Maquiladora Industry,” with Richard Price, Utah State University and Francisco Roman, George Mason University, revise and resubmit from *Contemporary Accounting Research*.

“The Influence of Compensation, Hospital Ownership, and Public Disclosure on Hospital Quality,” with Linda Chen, Washington State University and Ted Goodman, Purdue, will be submitted to *The Accounting Review* in April.

Project in preliminary stage: “The Influence of Investment in Hospital Accounting Systems on Patient Quality and Financial Performance,” with Linda Chen, Washington State University, Kristian Mortenson, St Thomas University, and Naomi Soderstrom, University of Melbourne.

Management Accounting Research in Health Care,” with Ranjani Krishnan, Michigan State University.

## **SCHOLARLY PRESENTATIONS**

The Influence of Compensation, Hospital Ownership, and Public Disclosure on Hospital Quality,” University of Arizona (Feb. 2015).

“The Role of Labor and Transaction Costs in the Success of Manufacturing Offshore: Evidence from Mexico’s Maquiladora Industry,” University of Arizona, Michigan State University (Sept. 2014), Washington State University (November 2015)

“The Influence of Ownership and Compensation Practices on Charitable Activities,” York University in Toronto, Canada (March 2012).

- “Management Accounting Research in Health Care,” AAA Meeting (August 2010),  
EAA (April 2008)
- “The Influence of Profit-Based Compensation on Nonprofit Objectives,” Texas Tech  
(Fall 2009), University of California at Irvine (May 2009), Imperial College in  
London (April 2008), University of Calgary (May 2008), University of Arizona  
(September 2008)
- “Real Earnings Management in Not-for-Profit Institutions: Evidence from California  
Hospitals,” Arizona State University (December 2008) and Management  
Accounting Section mid-year research conference in Long Beach (January 2008)
- “Managed Care Penetration, Operating Risk and Cost Behavior: Evidence from  
California Hospitals,” Notre Dame University (August 2006)
- AAA Annual Meeting Preconference Workshop: “Closing the Assessment Loop for  
Critical Thinking,” with Susan K. Wolcott (August 2005)
- “The Influence of Ownership on the Governance Role of Accounting Information,”  
Rice University (October 2004)
- AAA Annual Meeting Preconference Workshop: “Teaching and Assessing  
Professional Competencies in Managerial and Cost Accounting,” with Susan K.  
Wolcott (August 2004)
- “The Use of an ABC Standard Cost System in a Professional Setting,” at University  
of California at Riverside (March 2004)
- “Uncertainty, Real Options, and Cost Behavior: Evidence from Washington State  
Hospitals,” at the Mid-Year Management Section Meeting (January 2004)
- “The Influence of Ownership on Hospital Financial Performance Strategies,” with  
Ranjani Krishnan, Michigan State at the Organizational Economics of Healthcare  
at Rochester University (October 2003)
- “Using Course Content to Build Professional Competencies,” Accounting Futures  
Conference sponsored by John Wiley in New Jersey (February 2003).
- “Managerial Research in a Health Care Setting,” a research symposium presented with  
Naomi Soderstrom, University of Colorado at Boulder for faculty and Ph.D.  
students at the Chengchi National University, Taiwan (July 2002)
- “Public Subsidization versus Private Donations: A Study of Incentives and  
Performance,” with Ranjani Krishnan, Michigan State University.  
AAA Managerial Accounting Midyear Meeting (January 2001)

- Joint research seminar with ASU (October 2000)
- “Hospital Organizational Form, Management Incentives, and Performance,”  
Dartmouth’s Center for Corporate Governance and JFE Conference on Governance  
(July 2000)  
The University of Arizona (February 2000)
- “Changes in Operating Leverage as a Risk Management Strategy,”  
Michigan State University (Fall 1999)  
American Accounting Association Annual Meeting (1998)  
University of Arizona Accounting Seminar (Spring 1998)
- “An Analysis of the Use of Maquiladoras for Offshore Labor: Does This Strategy Lead  
to Increased Productivity?”  
Asian-Pacific Conference on International Accounting Issues (1998)  
The University of Wisconsin at Madison (December 1998)  
The University of Texas at Austin (August 2001)
- “The Health Care Setting in Accounting Research and Teaching” panel presentations  
American Accounting Association Western Regional Annual Meeting (1998)  
American Accounting Association Annual Meeting (1997)
- "International Income Shifting Regulations: Empirical Evidence from Australia and  
Canada,"  
International Accounting Related Issues Conference, Rutgers (1997)  
Asian-Pacific Conference on International Accounting Issues (1993)
- "Hospital Charity Care, Tax-Exempt Status and Disclosure Requirements,"  
Udall Center Fellows Seminar (January 1996)  
American Accounting Association Annual Meeting (1996)  
University of Arizona Accounting Seminar (December 1995)
- "Changes in Hospital Service Mix and Cost Allocations in Response to Changes in  
Medicare Reimbursement Schemes,"  
University of Oregon (May 1995)  
American Accounting Association Annual Meeting (1995)  
Management Accounting Section Annual Research Seminar (1995)  
University of Arizona Accounting Seminar (December 1994)
- "Asymmetric Information and Incentives within a Changing Regulatory Framework,"  
Western Regional American Accounting Association Annual Meeting (1994)  
University of Arizona Accounting Seminar (October 1993)
- "The Use of Information in a Cost Containment Environment: An Analysis of the  
Agency Relationship between Hospitals and Physicians,"  
The University of Arizona (April 1993)