

## **LYN F. WHEELER**

Professor of Accounting  
 Washington and Lee University  
 Williams School of Commerce, Economics and Politics  
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Date of birth: May 2, 1945  
 Place of birth: Auburn, N.Y.  
 Married, 1969.  
 Two children, ages 19 and 22

### **EDUCATION**

D.B.A., International Business, George Washington University, Washington, D.C. 1974.  
 Dissertation: The Export Potential of the U.S. Tool and Die Industry to the Soviet Union through the Sale of Turnkey Plants.  
 M.B.A., International Business, George Washington University, 1969.  
 B.A., Economics, St. Lawrence University, Canton, New York, 1967.  
 Junior Year Abroad, Phillips University, Marburg, Germany, 1965-66.

### **FIELDS OF SPECIALIZATION**

Financial Accounting and Tax  
 Certified Public Accountant, licensed since 1981.

### **ACADEMIC EXPERIENCE**

Administrative:

Acting Head of the Accounting Department, Fall 2000  
 Head of the Accounting Department 1986-1995.

Teaching:

Professor of Accounting, 1990 - present.  
 Associate Professor of Accounting, 1983 - 1990.  
 Washington and Lee University, Lexington, Virginia.  
 Associate Professor of Accounting, 1986 1999  
 Washington and Lee School of Law (Accounting for Lawyers)

Lecturer — Washington and Lee Program in Sofia, Bulgaria. Spring, 1995 and 1996

One week seminar for Bulgarian bankers and senior level managers from the insurance industry. Primary teaching emphasis was on financial statement analysis, as applicable for internal organizational evaluation and external credit granting analysis.

Lecturer — Washington and Lee Program in St. Petersburg, Russia. Summer, 1993.

One week seminar for professors of accounting and senior level financial managers. Considerable time was spent on comparing and contrasting the Russian system and the western system of accounting.

Lecturer – Georgetown University/University of Hanoi Joint Training Program in Hanoi. Summer, 1992.

This was a two month program to introduce principles of financial accounting to university professors, university students and technocrats currently in management positions in government companies. There were 80 students in the program.

Lecturer/Consultant to the Technology Development Corporation of Ho Chi Minh City, April-July 1990.

First U.S. professor of Accounting to provide courses in Accounting and Administration to high-level Vietnamese executives.

Kuala Lumpur, Malaysia (Indiana University Program) 1987-1988.  
Associate Professor of Business Administration

The College of William and Mary, Williamsburg, Virginia 1981-1983.  
Assistant Professor of Business Administration

St. Lawrence University, Canton, New York 1976-1981.  
Assistant Professor of Economics

### **TEACHING AREAS AT WASHINGTON AND LEE**

Accounting for Lawyers (at W&L Law School)  
Government Accounting  
Financial Statement Analysis  
Financial Accounting, Introductory and Advanced  
Managerial Accounting  
Taxation, Individual and Corporate  
Other Courses Taught: Finance and Marketing at St. Lawrence University,  
Accounting – MBA students at the College of William and Mary.

### **AWARDS AND HONORS**

Selected to attend the Trueblood Seminar of the American Accounting Association–funded by the Touche Ross Foundation. This is a three-day seminar designed to encourage interaction between Touche Ross national auditing partners and professors. Chicago, February 1985.

Selected as the recipient of the Distinguished Graduate Award in International Business, George Washington University, 1974.

Selected as one of four from a faculty of 150, as an Eben Holden Fellow at the end of my first year (1977) at St. Lawrence University. The citation reads: "The program is established to recognize those professors whose scholarly and personal attributes are examples of the inspiration, guidance, and concern which is so important to students at St. Lawrence."

### **PROFESSIONAL MEMBERSHIPS:**

American Accounting Association

## **PROFESSIONAL ACTIVITIES**

### **PRESENTATIONS:**

"Zero coupon bonds and the Virginia Housing Development Authority: The Reinvestment Assumptions Risk." American Institute for Decision Sciences, Southeast Section, New Orleans, Winter 1985.

"The Export Administration Act of 1979-Implications for Auditors." Presented at the American Accounting Association Southeast Regional Meeting, Virginia Beach, Virginia, Spring 1983.

"Export Potential of the U.S. Tools and Die Industry to the Soviet Union." Presented at the Eastern Economics Association Meeting, Washington, D.C., Spring 1978.

### **PUBLICATIONS:**

Financial Accounting: Selected Readings. Thickett Press, Austin, Texas, 1981. An anthology for classroom use.

"Export Administration Act of 1979--Implications for Auditors." William and Mary Business Review, Volume 5, Number 1, 1983, pp. 10-13.

### **OTHER PROFESSIONAL ACTIVITIES:**

Chaired a session at the American Accounting Association Southeastern Regional Meeting, Arlington, VA, Spring 1989.

Chaired a session at the American Accounting Association Mid-Atlantic Regional meeting, Baltimore, Md., Spring 1984.

Served as a referee of Accounting papers for the 1983, 1984, and 1985 American Institute for Decision Sciences, Southeast Section.

Served as discussant of a paper, "Cash Flow as a Predictor of Failure," at the American Accounting Association Mid-Atlantic Regional meeting, Philadelphia, Pennsylvania, Spring 1983.

Served as discussant of a paper, "Analytical Review and the Textile Industry," at the American Institute for Decision Sciences, Southeast Section, Williamsburg, Virginia, Spring 1983.

Served as discussant at the Eastern Economics Association Meeting, Boston, Massachusetts, Spring 1979.

Chaired a session at the American Accounting Association Northeast Regional meeting, Amherst, Massachusetts, Spring 1979.

Served as director of the Senior Accounting Intern Program at the College of William and Mary during 1981-82, 1982-83. Twenty five students were placed with Big Eight public accounting firm during each January.

#### **UNIVERSITY SERVICE AT WASHINGTON AND LEE**

- Alternate--Confidential Review Committee.
- Ad hoc Committee on International Study.
- Member of the University Fringe Benefit Committee.
- of the Student Financial Aid Committee, 1984.
- Elected member of the University Council, 1984 and 1986.
- Chairman of the University Cancer Fund, 1985 and 1986.
- Conducted an internal audit of the purchasing function of the Evans Dining Hall-at the request of the university treasurer, Mr. Epley, Spring 1984.

#### **OTHER EXPERIENCE**

U.S. Department of State, Washington, D.C., Foreign Service Officer, 1969-1976.

Served as U.S. Consul and Deputy Chief of the Economic/Commercial Section, American Consulate General, Frankfurt, Germany, 1974-1976.

I spent half of my time reporting on the German commercial banking community with emphasis on German treatment of U.S. banks. I also had substantial contact with German banks to monitor their loan activity with the East Bloc countries.

The other half of my time I served as the Export Control Officer in administering the Export Administration Act of 1979. I worked extensively with German Customs and other agencies in attempting to at least slow the flow of high technology to the Soviet Union.

Doctoral studies at George Washington University, 1971-1974.

American Consulate General, Rotterdam, the Netherlands, Vice-Consul, 1969-1971. I administered the provisions of the U.S. Immigration and Nationality Act.

Loan Officer of St. Lawrence University Credit Union, 1978-1981.