

June 30, 2010

**CURRICULUM VITAE  
FOR  
ENTWISTLE, Gary Michael**

**Department of Accounting**

1. PERSONAL:

Married to Susan (Children: Joel and Megan)

2. ACADEMIC CREDENTIALS:

Ph.D. Richard Ivey School of Business. The University of Western Ontario. 1997.

M.Sc. Department of Accounting. University of Saskatchewan. 1991.

B.Comm. (Distinction). Department of Accounting. University of Saskatchewan. 1984.

3. OTHER CREDENTIALS:

Chartered Accountant (C.A.). The Institute of Chartered Accountants of Saskatchewan.  
1996 to present.

Chartered Accountant (C.A.). The Institute of Chartered Accountants of Ontario.  
1986-1996.

4. APPOINTMENT(S) AND PROMOTION(S) (U OF S):

Associate Dean of Research and Faculty Affairs. Effective July 1, 2008.

Professor with Tenure. Effective July 1, 2006.

Associate Professor with Tenure. 1998 to 2006.

Assistant Professor without Tenure. 1992 to 1998.

Assistant Professor with Term. 1990 to 1992.

5. ASSOCIATE MEMBERSHIPS:

Nil

6. LEAVES:

Sabbatical Leave. July 2001 to June 2002.

Educational Leave. July 1992 to June 1995.

ENTWISTLE, Gary M.

June 30, 2010

7. HONOURS (MEDALS, FELLOWSHIPS, PRIZES):

President, Canadian Academic Accounting Association. 2009-2010

Sutherland Scholar in International Business. University of Saskatchewan. 2008.

Meyers Norris Penny Scholar. University of Saskatchewan. 2003.

Doctoral Fellowship. Social Sciences and Humanities Research Council (SSHRC). 1994.

Graduate Tuition Scholarship. The University of Western Ontario. 1994.

Graduate Recognition Scholarship. The University of Western Ontario. 1992 to 1994.

Doctoral Fellowship. The Institute of Chartered Accountants of Saskatchewan. 1992 to 1995.

Ontario Graduate Scholarship (OGS), 1993 and 1994, Government of Ontario.

American Accounting Association Doctoral Consortium, The University of Western Ontario Representative, 1994.

Admissions Scholarship, The University of Western Ontario, 1992.

Graduate Studies Scholarship, University of Saskatchewan, 1989.

Graduate Studies Fellowship, University of Saskatchewan, 1989.

Undergraduate Scholarship, University of Saskatchewan, 1983.

**Teaching**

ICAA MPAcc Teaching Excellence Award, 2004.

Innovation in Accounting Education Award, Canadian Academic Accounting Association, 2003.

University of Saskatchewan Students' Union Teaching Excellence Award.  
Nominee 2001 and 2005.

Most Effective Professor. College of Commerce. Nominee 2002, 2003, 2006, 2007.

Somers Award. College of Commerce. Nominee 2007.

June 30, 2010

Coach. 1<sup>st</sup> Place Team. Grant Thornton Accounting Case Competition. 2000.

Coach. 1<sup>st</sup> Place Team. CASB Accounting Case Competition. 2008

Co-Coach 3<sup>rd</sup> Place Team (Accounting) 2008 JDC West Case Competition.

8. PREVIOUS POSITIONS RELEVANT TO U OF S  
EMPLOYMENT:

Senior Accountant/Supervisor/Audit Manager. Peat Marwick, Auckland, New Zealand.  
1986 to 1989.

National Training Coordinator (Audit). Peat Marwick National Office, Auckland, New  
Zealand. 1987 and 1988.

Seminar Leader. Department of Accounting, University of Auckland, Auckland, New  
Zealand. 1987 and 1988.

Audit Junior/Audit Senior. Peat Marwick Mitchell, Ottawa, Ontario. 1984 to 1986.

Audit Junior. Price Waterhouse, Saskatoon, Saskatchewan. 1983.

9. TEACHING RECORD:

Number of Students  
Given a Final Grade

University of Saskatchewan

2009 – 2010

MPAcc 992	Research Project	76
MBA 807	Financial Statement Analysis	25

2008 – 2009

MPAcc 992	Research Project	70
MPAcc 812	Advanced Financial Reporting	70
MBA 807	Financial Statement Analysis	25

2007 – 2008

MPAcc 992	Research Project	70
Comm 323	Corporate Financial Reporting II	130
Comm 201	Introduction to Financial Accounting	40

June 30, 2010

2006 - 2007

MPAcc 992	Research Project	70
Comm 413	Contemporary Accounting Issues	120

2005 - 2006

Comm 323	Corporate Financial Reporting II	135
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2004 - 2005

MPAcc 992	Research Project	64
Comm 413	Contemporary Accounting Issues	64
Acc 827 (PhD)	Seminar in Financial Reporting	5

2003 - 2004

MPAcc 992	Research Project	63
Comm 413	Contemporary Accounting Issues	64

2002 - 2003

MPAcc 992	Research Project	51
Comm 413	Contemporary Accounting Issues	64

University of Connecticut (MBA Program) – Fall 2001

Accounting 321	Financial Accounting and Reporting	24
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University of Saskatchewan

2000-2001

MPAcc 992 (co-teach)	Research Project	23
MPAcc 810	Integration	23
Comm 413	Contemporary Accounting Issues	110

1999-2000

MPAcc 992 (co-teach)	Research Project	22
MPAcc 810	Integration	22
Comm 413	Contemporary Accounting Issues	67
Comm 201	Accounting and Business Decision Making	41
Comm 301 (SIFC)	An Introduction to Management Accounting For Future Managers	18

June 30, 2010

1998-99

MPAcc 992 (co-teach)	Research Project	19
MPAcc 810	Integration	19
COMM 413	Contemporary Accounting Issues	130
COMM 412	Accounting Theory	51

1997-98

ACC 827 (MSc)	Research Methodology in Accounting	5
ACC 413	Advanced Accounting Theory	130

1996-97

ACC 827 (MSc)	Research Methodology in Accounting	4
ACC 413	Advanced Accounting Theory	66
ACC 321	Corporate Financial Reporting	19

1995-96

ACC 827 (MSc)	Research Methodology in Accounting	6
ACC 323	Corporate Financial Reporting and Analysis	39
ACC 120	Introduction to Financial Accounting	47

University of Western Ontario (MBA Program) – Winter 1994

BUS 507	Managerial Accounting and Control	60
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University of Saskatchewan

1991-92

ACC 413	Advanced Accounting Theory	41
ACC 335	Cost Accounting	130
ACC 321	Corporate Financial Reporting	18
ACC 230	Introduction to Managerial Accounting	23
ACC 120	Introduction to Financial Accounting	53

1990-91

ACC 413	Advanced Accounting Theory	67
ACC 335	Cost Accounting	66

June 30, 2010

ACC 321	Corporate Financial Reporting	27
ACC 120	Introduction to Financial Accounting	45

1989-90

ACC 120	Introduction to Financial Accounting	47
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10. THESES SUPERVISED:

**PhD Thesis**

Chima Mbagwu. PhD. (Accounting). Essays on the Value Relevance of Pro Forma Earnings. 2007. (Co-Supervisor).

**MSc Theses**

Brock Dykeman. M.Sc. (Accounting). An Exploration of the Contingent Gains and Losses Accounting Standards Project. 2002. (Supervisor).

Yidan (Tracy) Chui. M.Sc. (Accounting). An Examination of Litigation Contingency Reporting by Canadian Public Companies. 2002. (Supervisor).

Kelvin Nyirenda. M.Sc (Accounting). Analytical Review Procedures: Explaining Asymmetric Reactions at Planning Stage – A Replication and Extension. 1998 (Committee Member).

Boniface Tuurosong, M.Sc. (Accounting). Corporate Disclosure in Development Countries: The Case of Ghana. 1998. (Committee Member).

Len Gerspacher, M.Sc. (Accounting). Investor Response to Earnings Releases: An Intraday Analysis. 1996. (Committee Member).

**Undergraduate Honours Papers**

Chelsey Gleim, Honours (Accounting). The Case of Nortel: An In-depth Examination of Accounting Restatements. 2007. (Supervisor).

Alan Koop, Honours (Accounting). Restatements and Auditor Switching: An Exploration of Possible Links. 2007. (Supervisor).

Kevin Blelloch, Honours (Accounting). Accounting for Research and Development: An Exploration of the Appropriateness of the Canadian Treatment. 2006.

June 30, 2010

(Supervisor).

Selena Gray, Honours (Accounting). Pro Forma Reporting and the Exploration of Value Relevance Statements. 2006. (Supervisor).

Michael Rooks, Honours (Accounting). The Use of Significance of Pro Forma Earnings in Quarterly Press Releases. 2005. (Supervisor).

Cheryl Wilks, Honours (Accounting). Pro Forma Earnings and Misleading Press Releases: An Exploratory Study. 2003. (Supervisor).

Michael Scott, Honours (Accounting). An Exploration of Accounting in the New Economy: The Dilemma of Market Value. 2001. (Supervisor).

### **Master of Professional Accounting Program**

Supervised or co-supervised 30 research projects between 1998 and 2000.

#### 11. BOOKS, CHAPTERS IN BOOKS, EXPOSITORY AND REVIEW ARTICLES:

THESES UNPUBLISHED:

G.M. Entwistle, 1997. Managing Disclosure: The Case of Research and Development in Knowledge-Based Firms. Doctor of Philosophy in Business Administration dissertation, The University of Western Ontario.

G.M. Entwistle, 1991. Audit Differences: Existence, Cause and Discovery. Master of Science in Accounting Thesis, University of Saskatchewan.

#### 12. PAPERS IN REFEREED JOURNALS:

PUBLISHED:

G. Entwistle, G. Feltham and C. Mbagwu. 2010. "The Value Relevance of Alternative Earnings Measures: A Comparison of Pro Forma, GAAP, and I/B/E/S Earnings". *Journal of Accounting, Auditing and Finance*. Vol. 25, No. 2: 261-288.

June 30, 2010

- Y. Ding, G. M. Entwistle and H. Stolowy. 2007. "Identifying and Coping with Balance Sheet Differences: A Comparative Analysis of U.S., Chinese, and French Oil and Gas Firms Using the "Statement of Financial Structure"". *Issues in Accounting Education*. Vol. 22, No. 4: 591-606
- G. Entwistle, G. Feltham and C. Mbagwu. 2006. "Misleading Disclosure of Pro Forma Earnings – An Empirical Examination". *Journal of Business Ethics*. Vol. 69, No. 4: 355-372.
- G. Entwistle, G. Feltham and C. Mbagwu. 2006. "Financial Reporting Regulation and the Reporting of Pro Forma Earnings: An Empirical Examination". *Accounting Horizons* Vol. 20, No. 1: 39-55.
- G. Entwistle, G. Feltham and C. Mbagwu. 2005. "The Voluntary Disclosure of Pro Forma Earnings – A U.S. Canada Comparison". *Journal of International Accounting Research*. Vol. 4, No. 2: 1-23.
- Y. Ding, G. M. Entwistle and H. Stolowy. 2004. "International Differences in Research and Development Reporting Practices: A French and Canadian Comparison". *Advances in International Accounting*. Vol. 17, 55-72.
- G. Entwistle, G. Feltham, and C. Mbagwu. 2004. "Voluntary Disclosure Practices: The Use of Pro Forma Reporting". *Journal of Applied Corporate Finance*. Vol. 16, Nos. 2-3, Spring/Summer, 73-80.
- B. Dykeman and G. Entwistle. 2004. "The Life and Death of the Canadian Contingent Gains and Losses Accounting Standards Project". *Canadian Accounting Perspectives*. Vol. 3, No. 1, 5-31.
- G. Entwistle. 2003. "Do the Right Thing: The Research Curriculum". *Issues in Accounting Education*. Vol. 18, No. 1, February, 79-92.
- G. Entwistle and F. Phillips. 2003. "Relevance, Reliability, and the Earnings Quality Debate". *Issues in Accounting Education*. Vol. 18, No. 1, February, 25-27.
- G. Entwistle. 1999. "Exploring the R & D Disclosure Environment". *Accounting Horizons*, Vol 13, No. 4, 323-341.

June 30, 2010

G. Entwistle and W. Lindsay. 1994. "An Archival Study of the Existence, Cause and Discovery of Income-Affecting Financial Statement Misstatements". *Contemporary Accounting Research*, Vol.11, No.1-I, 271-296.

G. Entwistle, C. LanFranconi and D. Robertson, 1994. The Incomplete Disclosure of Litigation-Type Contingencies: Contemporary Canadian Evidence. *Journal of International Accounting, Auditing & Taxation*, Vol.3, No. 2, 169-185.

13. PAPERS IN NON-REFEREED JOURNALS:

PUBLISHED:

G. Entwistle, G. Feltham and C. Mbagwu. 2004. "Informative or Misleading?". *CA Magazine*. November. 43-44, 49. (Nominated for the International Federation of Accountants (IFAC) Article of Merit Award.

G. Entwistle, G. Feltham, and C. Mbagwu. 2004. "Proper Pro Forma Reports". *CMA Management*, Vol. 78, No. 4 (June/July): 26-28.

G. Entwistle. 1996. "When in Significant Doubt, Disclose". *CGA Magazine, December*, 55-56.

14. INVITED PAPERS IN PUBLISHED CONFERENCE PROCEEDINGS AND ABSTRACTS:

Nil

15. CONTRIBUTED PAPERS IN PUBLISHED CONFERENCE PROCEEDINGS AND ABSTRACTS:

G. Entwistle. 1993. "International Financial Accounting Research: A Framework for Understanding" H. Teall (ed.). *Proceedings of the 1993 Canadian Academic Accounting Association Annual Conference*, p. 60. Included as Abstract at my request.

16. TECHNICAL REPORTS RELEVANT TO ACADEMIC FIELD:

G. Entwistle. 2007. Master of Financial Accounting Program. Review for York University.

G. Entwistle. 2004. "Financial Reporting – Focus Module Report". Submission to the Chartered Accountants School of Business (CASB)

June 30, 2010

- G. Entwistle and M. Forbes. 2001. "Performance Measurement – Focus Report" Submission to the Canadian Institute of Chartered Accountants (CICA) Education Department.
- G. Entwistle, T. Cairney, J. Morrill, M. Rennie. 1996 Comment by CAAA's Auditing Exposure Draft Response Committee on CICA Exposure Draft entitled "Analysis". May
- G. Entwistle. 1996. Comment to the Certified General Accountants' Association of Canada on the CICA Accounting Exposure Draft entitled "Going Concern". November
- G. Entwistle, 1996. Comment to the Certified General Accountants' Association of Canada on the CICA Accounting Exposure Draft entitled "Reporting Disaggregated Information about a Business Enterprise". November.
- G. Entwistle, T. Cairney, J. Morrill, M. Rennie. 1995. Comment by CAAA's Auditing Exposure Draft Response Committee on CICA Exposure Draft entitled "Auditor's Responsibility to Evaluate the Going Concern Assumption". October
- G. Entwistle, T. Cairney, J. Morrill, M. Rennie. 1995. Comment by CAAA's Auditing Exposure Draft Response Committee on CICA Exposure Draft entitled "Knowledge of the Entity's Business". October.
- C. LanFranconi and G. Entwistle. 1994. "An Organizing Framework for Empirical Research on the Management of Financial Disclosure and a Field-Based Application Using Knowledge-Based Firms". Western Business School Working Paper Series, No. 94-27, Western Business School, The University of Western Ontario, December, 1-26.
- G. Entwistle, C. LanFranconi and D. Robertson. 1994. "The Incomplete Disclosure of Litigation-Type Contingencies: Contemporary Canadian Evidence". Western Business School Working Paper Series, No. 94-2, Western Business School, The University of Western Ontario, January, 1-19.
- G. Entwistle. 1993. "International Financial Accounting Research: A Framework for Understanding". Western Business School Working Paper Series, No. 93-03, Western Business School, The University of Western Ontario, June, 1-24.

Teaching Cases Developed (Richard Ivey School of Business)

SS Technologies Inc. (C) - Measurement Issues (with C. P. LanFranconi)

June 30, 2010

Delta Faucet Canada (with M. Leenders)

17. BOOK REVIEWS:  
Nil

18. INVITED LECTURES OUTSIDE U OF S AND INVITED  
CONFERENCE PRESENTATIONS: (\*presenter)

G. Entwistle\*, 2004. "An International Comparison of Managers' Voluntary Disclosure Practices". Paper presented at the University of Vermont. February.

G. Entwistle\*, 2001. Eliciting Debate on Earnings Quality: The Case of Relevance, Reliability and the New Economy". Paper presented at the University of Connecticut, October.

19. PRESENTATIONS AT CONFERENCES (Non-Invited) (\*Presenter):

G. Entwistle\*. 2010. "Factors Associated with Best Practices in Internal Auditing: Emerging versus Developed Countries". Canadian Academic Accounting Association Annual Conference, Vancouver, BC.

G. Entwistle, G. Feltham and C. Mbagwu\*. 2009. "The Value Relevance of Alternative Earnings Measures: A Comparison of Pro Forma, GAAP and Analyst Actuals. European Accounting Association Annual Conference, Helsinki, Finland.

G. Entwistle\*. 2009. "Funding the Development and Maintenance of International Financial Reporting Standards". American Accounting Association Annual Conference. (Discussant) August, New York, NY.

G. Entwistle\*. 2009. "How do Retail Investors React to Global IFRS Adoption?". American Accounting Association Annual Conference. (Discussant) August, New York, NY.

G. Entwistle\*, G. Feltham and C. Mbagwu. 2008. "The Value Relevance of Alternative Earnings Measures: A Comparison of Pro Forma, GAAP and Analyst Actuals. Canadian Academic Accounting Association Annual Conference, Winnipeg, MB

G. Entwistle\*, G. Feltham and C. Mbagwu. 2008. "The Value Relevance of Alternative Earnings Measures: A Comparison of Pro Forma, GAAP and Analyst Actuals. American Accounting Association Annual Conference, Anaheim, CA.

June 30, 2010

- G. Entwistle\*. 2008. "Corporate Governance Scores, Tobin's Q and Equity Prices: Evidence From Canadian Capital Markets". Canadian Academic Accounting Association Annual Conference, (Discussant) June, Winnipeg, MB
- G. Entwistle\*. 2008. "Accounting Restatement and the Cost of Debt Capital". Canadian Academic Accounting Association Annual Conference (Discussant) June, Winnipeg, MB.
- G. Entwistle\*. 2008. "Capital Market Implications of Corporate Disclosure: German Evidence". American Accounting Association Annual Conference. (Discussant) August, Anaheim, CA.
- G. Entwistle\*. 2007. "Constituent Participation, Legitimacy, and the IASB's Financial Reporting Interpretations Committee". International Accounting Section of the American Accounting Association Midyear Conference, (Discussant), January, Charleston, SC.
- G. Entwistle\*. 2007. "Lobbying of the International Accounting Standards Board: An Empirical Investigation". International Accounting Section of the American Accounting Association Midyear Conference, (Discussant), January, Charleston, SC.
- G. Entwistle\*. 2006. "Director Independence and Financial Misstatements: A Comparison of the US and UK Definitions of Director Independence". American Accounting Association Annual Conference. (Discussant) August, Washington, DC.
- G. Entwistle, G. Feltham, and C. Mbagwu\*. 2005. "Financial Reporting Regulation and the Reporting of Pro Forma Earnings". Canadian Academic Accounting Association Annual Conference. June, Quebec City.
- G. Entwistle, G. Feltham, and C. Mbagwu\*. 2004. "Misleading Disclosure? Manager's Use of Pro Forma Earnings". American Accounting Association Annual Conference - 9<sup>th</sup>. Symposium on Accounting Ethics. August, Orlando.
- G. Entwistle, G. Feltham, and C. Mbagwu\*. 2004. "An International Comparison of Pro Forma Earnings: Use and Regulatory Implications". Canadian Accounting Association Annual Conference. June, Vancouver.
- G. Entwistle, G. Feltham, and C. Mbagwu\*. 2004. "A Cross-Country Comparison of Voluntary Disclosure: The Use and Possible Abuse of Pro Forma Earnings". Midyear Conference of the International Accounting Section of the American Accounting Association. January, San Diego.

June 30, 2010

- G. Entwistle\*. 2004. "The Threat of Private Litigation and the Predictive Ability of Reported Earnings for Future Cash Flows: International Evidence. American Accounting Association Annual Conference". (Discussant). August, Orlando.
- G. Entwistle\*. 2004. "Evidence from China on Value-Relevance of Operating Income versus Below the Line Items". Midyear Conference of the International Accounting Section of the American Accounting Association (Discussant). January, San Diego.
- G. Entwistle\*. 2004. "The Impact of Increased Accounting Disclosure on Information Asymmetry: Evidence from an Emerging Market". Midyear Conference of the International Accounting Section of the American Accounting Association (Discussant). January, San Diego.
- B. Dykeman and G. Entwistle\*. 2003. "The Life and Death of the Canadian Contingent Gains and Losses Accounting Standards Project". American Accounting Association Annual Conference. (Research Forum Presentation). August, Honolulu.
- G. Entwistle\*. 2003. "Research Productivity: Rethinking our Measure". Canadian Academic Accounting Association Annual Conference. June, Ottawa.
- G. Entwistle\*. 2003. "Discovering Accounting Research". Canadian Academic Accounting Association Annual Conference. June, Ottawa.
- G. Entwistle\*. 2003. Discovering Accounting Research. American Accounting Association Annual Conference (Effective Learning Strategies Forum Presentation), August, Honolulu.
- G. Entwistle\*. 2003. "Do Auditors Think As Frequentists?" American Accounting Association Annual Conference. (Discussant). August, Honolulu.
- B. Dykeman\* and G. Entwistle. 2003. "The Life and Death of the Canadian Contingent Gains and Losses Accounting Standards Project". Canadian Academic Accounting Association Annual Conference. June, Ottawa.
- Y. Ding\*, G. Entwistle, and H. Stolowy. 2003. "International Differences in R&D Disclosure practices: Evidence in a French and Canadian Context". European Accounting Association Annual Conference. April, Seville, Spain.

June 30, 2010

- G. Entwistle\*. 2002. "Do the Right Thing: The Research Curriculum". (Plenary Session Presentation). American Accounting Association Annual Meeting. August, San Antonio.
- G. Entwistle\*. 2002. "Curriculum Challenge Contest: A Response". American Accounting Association Annual Meeting. August, San Antonio.
- G. Entwistle\*. 1998. "Completing the Dissertation While a Full-Time Faculty Member" (Panel Session Participant). Canadian Academic Accounting Association Conference. June, Saskatoon.
- C. Lanfranconi and G. Entwistle\*. 1995. "An Organizing Framework for Empirical Research on the Management of Financial Disclosure and a Field-Based Application Using Knowledge-Based Firms". American Accounting Association Annual Meeting (Research Forum Presentation). August, Orlando.
- G. Entwistle\*. 1993. "International Financial Accounting Research: A Framework for Understanding". Canadian Academic Accounting Association Conference. June, Ottawa.
- G. Entwistle\*. 1993. "International Financial Accounting Research: A Framework for Understanding". American Accounting Association Annual Meeting (Research Forum Presentation). August, San Francisco.
- G. Entwistle. 1993. "Innovations in Financial Reporting Session". Canadian Academic Accounting Association Conference (Discussant). June, Ottawa.
- G. Entwistle and A. Downey\*. 1993. "The History of Accounting: The Stumbling Block to Internationalization". Administrative Sciences Association of Canada Conference. May, Lake Louise.
20. PATENTS GRANTED OR PENDING:  
Nil
21. RESEARCH GRANT INFORMATION:
- External:
- The Reporting and Regulation of Pro Forma Earnings: A Within and Across Country Comparison. \$58,000. Social Sciences and Humanities Research Council. 2007.

ENTWISTLE, Gary Michael

June 30, 2010

The Impact of Regulation on the Voluntary Disclosure of Pro Forma Earnings: A Cross-Country Comparison. \$100,248. Social Sciences and Humanities Research Council. 2004. G. Entwistle (Principal Applicant). Glenn Feltham (Co-applicant).

Net Income versus Pro Forma - An Empirical Analysis. \$5,500. Deloitte & Touche/Canadian Academic Accounting Association. 2002. Jointly with Glenn Feltham.

MPAcc 992 Research Conference. \$10,000. Institute of Chartered Accountants of Alberta. 2002.

MPAcc Program - Involvement of Professional Accountants in the Learning Process, \$10,000, Institute of Chartered Accountants of Alberta. 1998. Jointly with George Baxter.

22. ARTISTIC EXHIBITIONS OR PERFORMANCES:  
Nil

23. PROFESSIONAL PRACTICE:

Reviewer. *Canadian Academic Accounting Association Annual Conference 2010*

Editorial Board Member. *Contemporary Accounting Research*. 2010.

Member of Publications Committee of the International Accounting Section of the American Accounting Association. 2009 and 2010

External Examiner. Promotion Decision – York University. 2009

Reviewer. *Canadian Academic Accounting Association Annual Conference 2009*

Reviewer. *Midyear Meeting of the Financial Reporting Section of the American Accounting Association*. 2009

Reviewer. *American Accounting Association Annual Conference 2008 and 2009*

Reviewer. *Standard Research Grant*. Social Sciences and Humanities Research Council. 2009

Chair, Deloitte/CAAA Research Grants Program Committee. 2008

Reviewer. *Critical Perspectives on Accounting*. January 2008

ENTWISTLE, Gary Michael

June 30, 2010

Reviewer. *Global Perspectives on Accounting Education*. October 2007

Reviewer. *Canadian Academic Accounting Association Annual Conference 2008*

Reviewer. *Midyear Meeting of the Financial Reporting Section of the American Accounting Association*. 2008

Reviewer. *Research Grant. Social Sciences and Humanities Research Council*. 2008

External Examiner. Tenure Decision. HEC – Paris. 2008

External Examiner. Promotion Decision – Wilfrid Laurier University. 2008

External Examiner. Promotion Decision McMaster University. 2007

Member, Scientific Committee for the 2007 Canadian Academic Accounting Association Annual Conference.

Chair. Selection Committee for the 2007 Outstanding International Accounting Educator Award. International Accounting Section of the American Accounting Association.

Reviewer. *Issues in Accounting Education*. March 2007 and August 2006.

Reviewer. *Global Perspectives on Accounting Education*. November, August and July 2006.

Reviewer. American Accounting Association Annual Conference. 2007.

Reviewer. Midyear Meeting of the International Accounting Section of the American Accounting Association. 2007.

Reviewer. Midyear Meeting of the Financial Reporting Section of the American Accounting Association. 2007.

External Examiner for Luke Schmidt. MSc in Finance. University of Saskatchewan. "Credibility of Corporate Announcements and Market Reactions: Evidence from Canadian Share Repurchase Programs". October. 2006.

Chair. Deloitte and Touche/CAAA Research Grants Program Subcommittee. 2006.

June 30, 2010

Member. Scientific Committee for the 2006 Canadian Academic Accounting Association Annual Conference.

Reviewer. *Global Perspectives on Accounting Education*. February 2006; July, September and December 2005.

Reviewer. Midyear Meeting of the International Accounting Section of the American Accounting Association. 2006.

Reviewer. American Accounting Association Annual Conference. 2006.

Reviewer. *Issues in Accounting Education*. May 2006; October & November 2005.

Reviewer. Research Grant. Social Sciences and Humanities Research Council. 2006.

Moderator. "Future of International Accounting Research: IASB Perspective". Midyear meeting of the International Accounting Section of the American Accounting Association. 2005.

Reviewer. American Accounting Association Annual Conference. 2005.

Reviewer. Canadian Academic Accounting Association Annual Conference. 2005

Reviewer. *Issues in Accounting Education*. March and April 2005.

Reviewer. Midyear meeting of the International Accounting Section of the American Accounting Association. 2005.

Reviewer. *Issues in Accounting Education*. May and November 2004.

Appointed to Editorial Board, *Issues in Accounting Education*, 2004.

Appointed to Editorial Board, *Global Perspectives on Accounting Education*, 2003.

Reviewer. *Global Perspectives on Accounting Education*. January and November 2004.

Reviewer. American Accounting Association Annual Conference. 2004.

Reviewer. Canadian Academic Accounting Association Annual Conference. 2004.

Reviewer. Midyear Meeting of the International Accounting Section of the AAA. 2004.

June 30, 2010

External Examiner. Promotion Decision. University of Manitoba. 2004.

Reviewer. *Global Perspectives on Accounting Education*. May 2003.

Reviewer. American Accounting Association Annual Conference. 2003.

Reviewer. Canadian Academic Accounting Association Annual Conference. 2003.

External Examiner for Bixia Xu. PhD in Accounting. Concordia University. "The Value Relevance of Non-Financial Performance Information in Technology Firms". 2002.

External Examiner for Scott Findlay. MSc in Finance. University of Saskatchewan. "An Examination of the Differential Impact of Regulation FD on Analysts' Forecast Accuracy". 2002.

Reviewer. American Accounting Association Annual Conference. 2002.

Reviewer. Canadian Academic Accounting Association Annual Conference. 2002.

Reviewer. *Accounting Horizons*. July 2002.

Reviewer. *Canadian Accounting Perspectives*. June 2002.

Reviewer. Northeast Section Meeting of the American Accounting Association. 2002.

Reviewer. *Abacus*. May 2001.

Reviewer. Canadian Academic Accounting Association Annual Conference. 2001.

Reviewer. Canadian Academic Accounting Association Annual Conference. 2000.

External Examiner. Tenure and Promotion Decision. York University. 1999.

Reviewer. Canadian Academic Accounting Association Annual Conference. 1998.

Chair. Canadian Academic Accounting Association Conference. 1997.

External Examiner for Colleen McMahon. MSc in Marketing. University of Saskatchewan. "The Identification of Potential Market Segments for Home Banking Services". 1997.

Reviewer. Canadian Academic Accounting Association Annual Conference. 1996.

June 30, 2010

Reviewer. American Accounting Association Annual Conference. 1996.

Moderator. "Capital Markets Session". Canadian Academic Accounting Association Annual Conference. 1995.

24. CONSULTING WORK UNDERTAKEN:

Competency Expert – Financial Reporting. Society of Certified Management Accountants of Canada. 2008 to 2010.

Instructor. Professional Development Course. "Financial Instruments – The New Standards". The Institute of Chartered Accountants of Saskatchewan. October 1996.

Instructor. Professional Program. "Advanced Accounting". The Institute of Chartered Accountants of Saskatchewan. July 1996.

Instructor. Auditing 2 – Review Session. Certified General Accountants' Association of Saskatchewan. June 1996.

Course Marker. Professional Program. "Mock UFE". The Institute of Chartered Accountants of Saskatchewan. 1996.

Instructor. Auditing 1 – review Session. Certified General Accountants' Association of Saskatchewan. April 1992.

25. DEPARTMENTAL AND COLLEGE COMMITTEES:

**Department**

Executive Committee. Masters of Professional Accounting Program. 2003 to 2010.

Graduate Chair (Special Case PhD program). 2006 to 2009.

Coach. Department of Accounting. Grant Thornton Case Competition teams. 1996 to 2000.

Coach, Department of Accounting, CASB Case Competition teams, 2008 to 2009.

Director. Masters of Professional Accounting Program. 1998 to 2000.

Member. Financial Accounting Review Committee. 1997.

June 30, 2010

Director. Masters of Science in Accounting Program. 1995 to 1996.

**College**

College Review Committee. 2002 to 2010.

Department of Economics/College of Commerce Merger Committee. 2004.

Search Committee for Associate Dean of Commerce. 2003.

Search Committee for the Assistant and Associate Dean of Commerce. 2000.

Teaching Effectiveness Committee, 1996 to 2001.

Library Committee. 1995 to 1996.

26. UNIVERSITY COMMITTEES:

Search Committee for Associate Vice President Research. 2010.

Search Committee for the Vice-President Finance and Resources. 2005.

Nominations Committee of Council. 2004.

Sabbatical Review Committee. 2002 to 2004.

Student Academic Hearing and Appeal Panel Member. 2000 to 2001.

University Council Member. 1999 to 2001, 2002 to 2004.

Athletics Advisory Council. 1997 to 2004.

College of Graduate Studies and Research Nominations Committee. 1997 to 1999.

Faculty Association Observer, Budget Advisory Committee. 1996 to 1997.

College of Graduate Studies and Research Social Sciences B Committee. 1995 to 1996.

June 30, 2010

27. PROFESSIONAL AND ASSOCIATION OFFICES AND COMMITTEE ACTIVITY OUTSIDE:

Board Member. Canadian Academic Accounting Association. 2008-2010.

Chair, Search Committee for new Editor of *Accounting Perspectives*. 2009.

Search Committee for new Editor of *Canadian Accounting Perspectives*. 2005.

Council Member. Institute of Chartered Accountants of Saskatchewan. 2002 to 2004.

Audit Committee Member. Institute of Chartered Accountants of Saskatchewan, 2002 to 2004.

Education Committee Member. Institute of Chartered Accountants of Saskatchewan. 1998 to 2001.

Member. Nominations Committee. Canadian Academic Accounting Association. 1997 to 1998.

Member. Board of Directors, Canadian Academic Accounting Association. 1997 to 1998.

Treasurer. Business and Engineering Development Association (BEDA). 1989 to 1992.

28. PUBLIC AND COMMUNITY CONTRIBUTIONS:

Volunteer Tax Program. 2000 to 2010.

Vice President. Lakeridge Community Association. 1995 to 1996.

29. NOT UNIVERSITY RELATED:

Nil

30. EXTENSION:

Liaison between Department of Accounting and Chartered Accounting Firm Recruiting Personnel. 1997 to 2007.

University of Saskatchewan representative on the Committee to "Evaluate Intellectual Property". 1995 to 1996.