

Gerald Lander

SCHOOL ADDRESS

Accounting
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PERSONAL AND CONTACT INFORMATION

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EDUCATIONAL QUALIFICATIONS

Year	Degree	Major	Institution
1980	Ph.D.	Accounting	University of Kentucky
1975	MBA	Accounting	Rochester Institute of Technology
1971	B.A.	Economics	State University of New York

JOURNAL PUBLICATIONS

1. Lander, Gerald H., and Alan Reinstein, (Accepted July 2007). "Pension Accounting: New Requirements for the Real Estate Industry," *Real Estate Review*, to be published September 2007. *Refereed. Contribution to Practice.*
2. Lander, Gerald H. (Accepted July 2007). "The Economic Consequences of the Valuation of Intangible Assets," *International Advances in Economic Research*, publication expected in early 2008. *Referred. Discipline Based.*
3. Lander, Gerald H., and Kathleen A. Auger (Accepted June 2007). "The Need for Transparency in Financial Reporting: Implications of Off-Balance-Sheet Financing and Inferences for the Future," *Journal of Accounting and Organizational Change*, to be published in early 2008. *Refereed. Discipline Based.*
4. Lander, Gerald H. and Kathleen A. Auger (Accepted March 2007). "The Economic Impact of the Lack of Transparency in Financial Reporting," *Atlantic Economic Journal*, to be published in early 2008. *Refereed. Disciplined Based.*
5. Lander, Gerald H. and Alan Reinstein (2006). "Accounting for Income Tax Uncertainties: A Step towards Financial Transparency," *Real Estate Review*, 35 (2) 37-43. *Refereed. Learning and Pedagogy.*
6. Lander, Gerald H. (Fall 2006). "Returns of Small Growth Stock: An Empirical Analysis," *International Advances in Economic Research*, 12:475-490. *Refereed. Discipline Based.*

7. Reinstein, Alan, Gerald H. Lander, and Stephen Danese (Fall 2006). "Consolidation of Variable-Interest Entities," *The CPA Journal*, August 2006. *Refereed. Contribution to Practice.*
8. Reinstein, Alan and Gerald H. Lander (Winter 2006). "Teaching Portfolios: A Tool for Improving the Assessment of Teaching," *Journal of Business Disciplines*, Vol. VI. Nr. 2 (2005), 81-97. *Refereed. Learning and Pedagogy.*
9. Lander, Gerald and Alan Reinstein (2005). "Expensing Stock Option Awards: New Reporting Guidance for the Real Estate Industry," *Real Estate Review*, 34(3), *Refereed. Contribution to Practice.*
10. Lander, Gerald and Alan Reinstein (2005). "New Rules for Accounting Changes and Error Corrections: Some Implications for the Real Estate Industry," *Real Estate Review*, 34(2), *Refereed. Contribution to Practice.*
11. Lander, Gerald and Alan Reinstein (Fall 2005). "New Standards for Compilation and Review Engagements: Some Implications for Real Estate Developers," *Briefings in Real Estate Finance*, *Refereed. Contribution to Practice.*
12. Lander, Gerald and Alan Reinstein (Fall 2005). "Corporate Governance and Economic Value Alignment," *International Advances in Economic Research*. *Refereed. Contribution to Practice.*
13. Lander, Gerald and Alan Reinstein (Fall 2004). "Implementing the Impairment of Assets Requirements of SFAS No.144: An Empirical Analysis," *Managerial Auditing Journal*, 19(3). *Refereed. Contribution to Practice.*
14. Lander, Gerald and Alan Reinstein (Spring 2004). "Estimating Economic Loss in Personal Injury Cases," *The CPA Journal*. *Refereed. Contribution to Practice.*
15. Lander, Gerald and Alan Reinstein (Fall 2003). "Models to Measure Goodwill Impairment," *International Advances in Economic Research*, 9 (3). *Refereed. Discipline Based.*
16. Lander, Gerald and Alan Reinstein (Autumn 2002). "Auditor Independence and Public Responsibility: An Examination Using An Agency Theory Framework," *Journal of Accountancy and Business Affairs*. *Refereed. Discipline Based.*

PROCEEDINGS/PRESENTATIONS

1. Lander, Gerald H., and Alan Reinstein, (2007). "Accounting for U.S. Income Tax Uncertainties," *Proceedings, American Accounting Association's Mid-Atlantic Regional Meeting*, April 19-21. *Refereed. Contribution to Practice.*
2. Lander, Gerald H., Steve Danese, and Kelly Quinn, (2007). "Immigration Fraud," *Proceedings, American Accounting Association, 2007 Southeast Regional Meeting*, May 3-5, *Refereed. Contribution to Practice.*
3. Lander, Gerald H., Alan Reinstein, and Jeannine Busch, (2007). "Nursing Home Fraud," *American Accounting Association 2007 Southeast Regional Meeting*, May 3-5, *Refereed. Contribution to Practice.*
4. Lander, Gerald H., and Alan Reinstein, (2007) "Accounting for Income Tax Uncertainties: A Step towards Financial Transparency," *Proceedings, North American Accounting Society meeting*, March 28-30, Chicago, IL. *Refereed. Contribution to Practice.*

5. Lander, Gerald H. (2006, October). "Returns of Small Growth Companies: An Empirical Analysis," *The International Atlantic Economic Society Conference*, Philadelphia, Pa. (HC). *Proceedings. Discipline Based*.
6. Reinstein, Alan, and Gerald H. Lander (2006, August). "Teaching Portfolios: A Tool for Improving the Assessment of Teaching," *The American Accounting Association Conference*, Washington, DC. (HC). *Proceedings. Learning and Pedagogy*.
7. Lander, Gerald, and Alan Reinstein, (2006, August). "Corporate Governance and Economic Value Alignment," *The American Accounting Association*, Washington, DC (HC). *Proceedings. Contribution to Practice*.
8. Reinstein, Alan and Gerald H. Lander (2006, April). "Teaching Portfolios: A Tool to Better Assess Teaching," *The Northeast American Accounting Association Meeting*. Portsmouth, NH. (HC). *Proceedings. Learning and Pedagogy*.
9. Lander, Gerald (Winter 2006). "Protecting Your Business from Fraud," *Gregory, Sharer and Stuart Executive Roundtable Series. Contribution to Practice*.
10. Reinstein, Alan, Gerald H. Lander, and Stephen Danese (2005). "Consolidation of Variable-interest Entities: Approving the Provisions of FIN46 (revised)," *American Accounting Association Mid-Atlantic Regional Annual Meeting*, Philadelphia, PA. *Refereed. Contribution to Practice*.
11. Lander, Gerald and Alan Reinstein (Fall 2005). "Critical Thinking in Accounting Practice and Educational Research," *International Atlantic Economic Conference*, New York, NY. *Refereed. Learning and Pedagogy*.
12. Lander, Gerald and Alan Reinstein (Fall 2005). "Teaching Portfolios: A Tool to Better Assess Teaching at Community Colleges and Other Programs," *2005 Proceedings of the American Accounting Association*, San Francisco, CA. *Refereed. Learning and Pedagogy*.
13. Lander, Gerald (Summer 2005). "Variable Interest Entities: A Case of Financial Statement Misstatement," *Gregory, Sharer & Stuart Annual CPE Program. Contribution to Practice*.
14. Lander, Gerald (Summer 2005). "Post Sarbanes-Oxley", *Merrill Lynch. Contribution to Practice*.
15. Lander, Gerald, Alan Reinstein, and Stephen Danese (Spring 2005). "Teaching Portfolios: A Tool to Better Assess Teaching," *Southeast American Accounting Association Meeting*, Charlotte, NC. *Refereed. Learning and Pedagogy*.
16. Lander, Gerald, Alan Reinstein, and Stephen Danese (Spring 2005). "New Accounting Standards for Real Estate Developers," *2005 American Real Estate Society*, Santa Fe, NM. *Refereed. Contribution to Practice*.
17. Lander, Gerald and Alan Reinstein (Spring 2005). "Corporate Governance and Economic Value Alignment," *2005 International Atlantic Economic Conference*, London, England. *Refereed. Contribution to Practice*.
18. Lander, Gerald, Alan Reinstein, and Stephen Danese (Summer 2004). "Accounting for Costs Associated with Exit or Disposal Activities: Some Implications for Real Estate Developers," *Proceedings of the American Real Estate Society*, Captiva Island, Florida. *Refereed. Contribution to Practice*.
19. Lander, Gerald and Alan Reinstein (Fall 2004). "Preparing Community College Business Students for Writing-Intensive University Accounting and Business Programs," *2004*

20. *Proceedings of the American Accounting Association*, Orlando, Florida. *Refereed. Learning and Pedagogy.*
21. Lander, Gerald and Alan Reinstein (Fall 2004). "Implementing the Impairment of Assets Requirements of SFAS No. 144: An Empirical Analysis," *2004 Proceedings of the American Accounting Association*, Orlando, FL. *Refereed. Contribution to Practice.*
22. Lander, Gerald and Alan Reinstein (Summer 2004). "Helping Real Estate Developers Better Account for Financial Instruments with Both Liability and Equity Characteristics," *Proceedings of the 13th Annual International Conference of The American Real Estate and Urban Economics Association*, Fredericton, New Brunswick, Canada. *Refereed. Contribution to Practice.*
23. Lander, Gerald and Alan Reinstein (Summer 2004). "Accounting for Costs Associated with Exit or Disposal Activities: Some Implications for Real Estate Developers," *Real Estate Review. Refereed. Contribution to Practice.*
24. Reinstein, Alan, Gerald H. Lander, Stephen Danese, and Mohamed Abou (2003). "Some Effects of New Accounting Standards Relating to Goodwill for the Real Estate Industry," *American Real Estate Society Conference*, Monterey, CA. *Refereed. Contribution to Practice.*
25. Lander, Gerald and Alan Reinstein (Fall 2003). "Estimating Economic Loss: A Professional Opportunity for Accountants," *The Academy of Business Disciplines*, Fort Myers Beach, FL. *Refereed. Contribution to Practice.*
26. Lander, Gerald and Alan Reinstein (Spring 2003). "Models to Measure Goodwill Impairment," *International Atlantic Economic Conference*, Vienna. *Refereed. Contribution to Practice.*
27. Lander, Gerald and Alan Reinstein (Spring 2003). "Auditor Independence Relating to Consulting Services: An Agency Theory Perspective," *Southeast American Accounting Association Meeting*, Charleston, SC. *Refereed. Contribution to Practice.*
28. Lander, Gerald and Alan Reinstein (Spring 2003). "Reporting Goodwill: The Effects of New Accounting Standards on the Real Estate Industry," *The Real Estate Review*, 32 (1). *Refereed. Contribution to Practice.*
29. Lander, Gerald, Alan Reinstein, and Lawrence R. Rothstein (Fall 2002). "Estimating Economic Loss: A Means to Integrate Accounting, Economic and Other Business Issues for Classroom Use," *The Academy of Business Disciplines*, Fort Myers Beach, Florida. *Refereed. Learning and Pedagogy.*

COURSES TAUGHT

- Fall 2006 ACG 4123-691 Intermediate Financial Accounting III
- Fall 2006 GEB 4915-601 Independent Research
- Fall 2006 ACG 6936-691 Fraud Examinations
- Spring 2007 ACG 3113-691 Intermediate Financial Accounting II
- Spring 2007 ACG 4123-691 Intermediate Financial Accounting III
- Spring 2007 ACG 5501-691 Governmental/Not for Profit Accounting
- Spring 2007 GEB 4915-602 Independent Research

SERVICE-PROFESSIONAL, EDITORIAL, COMMUNITY, UNIVERSITY

Year	Society/Association	Role
10/2006	Continuing Professional Education: "Variable Interest Entities (VIES): More Questions than Answers (FIN 46R)," USF/FICPA 2006 Accounting Conference, October 19, 2006.	
06/2006	Continuing Professional Education: "Variable Interest Entities: Implementation Guidance for FASB Interpretation 46R," Gregory, Sharer and Stuart Annual CPE Program, June 23, 2006.	
09/2006	Journal of Business Discipline, "Economic Entity Theory: Non-Controlling Interests and Goodwill Valuation."	Editorial Reviewer
08/2006	Editorial Review: <i>International Advances in Economic Research</i> , "Accounting and Social Principles: The Contribution of Accounting to Social Information."	Editorial Reviewer
06/2006	Editorial Review: <i>International Advances in Economic Research</i> , "Value Added Statement and Social Responsibility of the Firm."	Editorial Reviewer
01/2006	Member Board of Directors, Florida Suncoast Chapter of the Florida Institute of CPAs	Member-Board of Directors
01/2006	Gregory, Sharer and Stuart, <i>Protecting Your Business from Fraud</i> , Executive Roundtable Series, presentation and discussion leader	Presentation & Discussion leader
01/1990-12/2006	Journal of Business Issues, Decision Sciences, Journal of Business Disciplines, Journal of Managerial Issues, European Journal of Operational Research, International Advances in Economic Research, The Accounting Ed	Editorial Board

PROFESSIONAL SOCIETIES/ASSOCIATIONS

Year	Society/Association
2007	Certified Public Accountant (Florida and New York)
2007	Outstanding Teaching Award, College of Business 2004.
2007	Certified Cost/Estimator/Analyst
2006-present	Member, Editorial Advisory and Review Board, <i>Journal of Business Issues</i> .
2005-present	Member, Board of Directors, <i>Suncoast Chapter of the Florida Institute of CPAs</i> ,

FACULTY DEVELOPMENT

Year Society/Association

- 2007 Lander, Gerald H., "Fraud Update," *Presented to the Suncoast Chapter of the Florida Institute of CPAs*, April 26, 2007.
- 2006 International Atlantic Economic Conference, Philadelphia, October 5-8, 2006
- 2006 American Accounting Association, Washington, DC, August 5-9.
- 2006 Northeast American Accounting Association Meeting, Portsmouth, NH, April 20-22.
- 2006 Model Curriculum for Education and Training in *Fraud and Forensic Accounting*, Pittsburg, PA, September 8, 2006.