

Dennis L Elam PhD CPA
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Education

Doctor of Philosophy in Education Administration University of Texas Austin, 2003
Master Business Administration University of Texas at Austin, 1972
Bachelor Business Administration University of Texas at Austin, 1970

Teaching Positions

2012 – Present Associate Professor, Texas A & M University San Antonio
2003-2006, 2008 - 2012 Assistant Professor Accounting Texas A & M University -San Antonio
2006-2008 Assistant Professor, University of North Texas Dallas Campus
1999-2003 Lecturer, Texas State University San Marcos
1993-1995 Adjunct Professor, University of Texas Permian Basin

Relevant Professional Experience

February 1976 Texas CPA #15532, Passed All Parts Exam First Attempt

Dennis Elam operated a CPA practice from 1976-1999. He also operated a securities brokerage firm as a Securities Principal and Registered Options Principal. He participated in a family owned oilfield services company in multiple capacities of accounting, management, and marketing.

Dennis Elam was a County Comptroller and served as a City Internal Auditor. He served as the Chapter 7 Department of Justice Bankruptcy Trustee for the Western District of Texas Midland Division for five years.

Presentations

Elam, D. L. (2004) *A Quantitative Survey of University Development Officers, The CASE Conference New Orleans, LA*, International Academy of Business and Public Administration Disciplines, May 24-27, 2004 Tunica, MS

Metrejean, Eddie, Smith, Smith, Howard. Elam, Dennis (2004) *A Call for Accounting Education on Computer Crime and Theft*, presented at the AIOS Educators' Conference, June 2004, Denver, Colorado

Elam, D. L. Cook, J. R. (2005) *Business Students 'Perceptions of Mathematics: Can We Overcome Math Anxiety?'*, Business Decision Science Institute, Dallas, Texas, March, 2005

"Blanco Café Managerial Accounting Assignment," was chosen for the American Accounting Association meetings in Dallas, Texas March 2-5, 2005. It was also chosen for the national AAA meeting in San Francisco, CA in August, 2005.

Elam, D. L. (2005) *The KPMG Tax Fraud Case: A Lesson in Applied Business Ethics*, Jesse H. Jones School of Business, 13th Annual SW Business Administration Conference, October 20-21, 2005,

Elam, D. L. (2008) *Derivatives and Socionomics*, Presentation to Texas Council of the Institute of Management Accountants, August 9, 2008, UNT Dallas

Elam, D. L. (2009) *Let Me Put it To You* Presentation on Derivatives at the American Accounting Association Regional Conference in Oklahoma City OK, February 26-28, 2009

Elam, D. L. (2009) XB RL forum Presentation with Professor Zane Swanson of Central Oklahoma University, American Accounting Association Regional Conference in Oklahoma City OK, February 26-28, 2009

Elam, D. L. (2009) *Use of a Weblog for Class Involvement* Dennis Elam, Southwest Teaching and learning Conference, Texas A & M San Antonio, March 27-28, 2009

Elam, D. L. (2009) *Socionomics, A Business Purpose for a new Social Science*, Sam Houston State University Business Conference, Sam Houston State University, Huntsville, Texas April 17-18, 2009

Elam, D. L. (2009) *Socionomics, the New Predictive Social Science, How Social Mood Shapes Financial Markets*, San Antonio Institute of Internal Auditors, student Jamie Rapp and Kritina La Grange attending and assisting, July 8, 2009

Elam, D. L. (2009) *Career Expectations of Accounting Students*. Southwest Teaching and Learning Conference, Texas A & M San Antonio, March 27-28, 2009

Elam, D. L. (2009) *Presentation on Student Understanding of Derivatives*, American Accounting Association, 2009 Diversity Section Meeting, October 1-3, 2009, Marriott Riverwalk, San Antonio, Texas

Elam, D. L. (2010) *Audit Versus Review* San Antonio Internal Auditor Annual Continuing Education Day, March 2010, , I was invited to address the group in 2010. I was invited back for 2011, and have volunteered to speak in 2012. The topics were

2011 – What Internal Auditors Need to Know about Derivatives

2012 – How the PCAOB is Restructuring the External Auditor Statement

Elam, D. L. (2010) Malcolm Gladwell's *Tipping Point* and *Outliers*, a one hour book review for the Business and Industry Committee of San Antonio CPA Society, June 14, 2010

Elam D. L. (2011) *What Internal Auditors Need to Know about Derivatives*" CPE presentation March 1, 2011 for the second annual CPE day at San Antonio Internal Audit Association.

Elam, D. L. Rock, S. (2011) *Peak College*, Southwest Teaching and Learning Conference, April 2, 2011, Texas A & M San Antonio

Elam, D. L. (2014) *An Anecdotal Look at Financial Frauds and Regulation from a Socionomic Perspective*, Antonio Institute of Management Accountants, March, 2014

SWTLC 2013 Panel Presentation with Students

SWTLC 2014 The Cyber Café with Leonard Love

Elam. 10/10/19 Accountants Role in a Legal Proceeding in August, 2014. Clute Institute, San Francisco, CA

Elam, D. L. (2017) *Socioonmics, A Managerial Emphasis*. San Antonio Institute of Management Accountants. San Antonio, Texas

Elam, D. L. (2017) *Socionomics. An Integral Component in a CPA's Risk Assessment System*. San Antonio CPA Society, Continuing Education Symposium,. San Antonio, TX

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Elam, D. L. (2017) *Socionomics, A Research Tool for Internal Auditors*. San Antonio Institute of Internal Auditors. San Antonio, Texas

Elam, D. L. (2016) *How Social Mood Affects Accounting Regulations*, Sixth Annual Social Mood Conference, April, 2016, Sponsored by the Socionomics Institute, Atlanta, Georgia

Elam, D. L. (2016) *Elam How to Get the Word Out on Socionomics*, Breakfast Meeting, Sixth Annual Social Mood Conference, April 2016, Atlanta, Georgia

<http://www.socialmoodconference.com/2016/01/qa-dennis-elam-on-how-to-get-your-audience-in-the-mood/>

Elam, D.L. (2016) *Social Mood, Its Regulatory Effect*, Mood-Aesthetic, Psychological and Philosophical Perspectives, an Interdisciplinary Two Day Conference at the University of Warwick, England, May 6-7, 2016

<http://www2.warwick.ac.uk/fac/arts/english/research/conferences/mood2016/programme/>

Elam, D. L. (2016) *How Social Mood Affects and Creates Accounting Regulation* Scholarly Snapshot Symposium, TMAUSA, October 6, 2016 San Antonio, TX

Elam, D. L. (2015) *In the Mood: A Socionomic Inquiry into the Discounted Cash Flow Valuation Model*. Southwestern Business Conference, Texas Southern University. Houston, Tx

Elam, D. L. & Love, L. G. (2014) *The Cyber Café-Adding Digital Content to Class*. Southwest Teaching and Learning Conference. San Antonio, TX

Elam, D. L. & Love, L. G. (2013) *The Cyber Café: A New Paradigm of University Guest Lecture*. Southwest Teaching and Learning Conference, San Antonio, TX

Elam, D. L. & Love, L. G. (2013). *Critical Success Factors for Public Universities*. Academy of International Business. *Academy of International Business US Southwest*

Elam, D. L. (2013) *Socionomics, A Predictive Tool for Visionary Leadership*. CEPA Leadership Consortium, San Antonio, Tx

Elam, D. L. & Green, Richard, (2018) *Carlos Uresti / Four Winds Logistics Fraud*, Texas Southern University Business Education Conference

Elam, D. L. (2018) *Convergence Not, A Socionomic Look at the GAAP IFRS Global Failure*, Academy of Business Research, Drury Hotel Downtown, San Antonio, Texas

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Elam, D. L. (2019) *Carlos Uresti / Four Winds Logistics Fraud*, San Antonio Institute of Management Accountants, Breakfast Meeting Sol Schwartz CPA Office, San Antonio, Texas

Elam, D. L. (2019) *Carlos Uresti / Four Winds Logistics Fraud*, San Antonio Institute of Management Accountants, Evening Meeting San Francisco Steakhouse, San Antonio, Texas

Elam, D. L. (2019) *Carlos Uresti / Four Winds Logistics Fraud*, Texas A & M San Antonio 10 Year Alumni Meeting, Teaching Session, TAMUSA Campus, San Antonio, Texas

Elam, D. L. & Carter, Douglas & Love, Leonard, (2019) China's Three Pronged Policy Initiative, Fullbright Symposium, TAMUSA Campus, Patriot's Casa

Publications

Referred Journals

Eddie Metrejean & Smith, Howard & Elam, Dennis . (2005). A Call for Accounting Education on Computer Crime and Theft. *Journal of Business and Economics Research*. 3:9
<http://journals.cluteonline.com/index.php/JBER/article/viewFile/2811/2859>

Elam, Dennis & Mendez, Francis. (2010). Career Expectations of Accounting Students. *American Journal of Business Education*, 3:5.
80<http://academic.research.microsoft.com/Paper/13607803.aspx>

Elam Dennis. (2010). Ethics Case Study: KPMG Faces Indictment Over Abusive Tax Shelters. *Journal of Business Case Studies*, 6:3. 95-100
<http://journals.cluteonline.com/index.php/JBCS/article/view/883>

Elam, Dennis. (2010). Audit Versus Review: A Case Study of a Chamber of Commerce. *Journal of International Academy for Case Studies*. 17:3. 1-11

<http://www.thefreelibrary.com/Audit+versus+review%3a+a+case+study+of+a+Chamber+of+Commerce.-a0256863866>

Elam, Dennis. (2013). An Aid to Timing. *Journal of Contemporary Issues in Business Research*. 2:2. 37-38

<http://jcibr.webs.com/Archives/Volume%202013/Issue%202%20March/Article-V-2-N-2-012013JCIBR0015.pdf>

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Elam, Dennis & Love, Leonard. (2014). The Cyber Café' Bringing Digital Innovation to Academe. *2014 Southwest Teaching and Learning 3:1*. 109-121

Barrera, Gilbert & Elam, Dennis. (2015). The Accountant's role in Supporting A Legal Prosecution. *Journal of Service Science*. 8:1

<http://cluteinstitute.com/ojs/index.php/JSS/article/view/9492>

Elam, Dennis. (2015). Lessons Learned from the Audit Trail. *Journal of Contemporary Issues in Business Research*. 4:3

<http://jcibr.webs.com/vol-4-no-3-2015>

Elam, Dennis & de Barrera, Marion madrigal, Jackson, Maura,(2016). Olympus Imaging Fraud Scandal: A Case Study, *American Journal of Business Education*. 9:1,

<http://cluteinstitute.com/ojs/index.php/AJBE/article/view/9577>

Elam Dennis & Green, Richard. (2016). The Price is Right: A Socioeconomic Inquiry into Traditional Valuation Models. *Southwestern Business Administration Journal*. 15:2.

Books

Elam, D. L. (2018) *Conquer Accounting, The Twelve Step Method*, Kendall-Hunt Publishers

Other Publications

Elam, D. L. (2016, Online). Periodicals Broadcast the Pulse of Social Mood. *The Socionomist / From the Field*

http://www.elliottwave.com/subscribers/subonly/pdf/FTF_Elam_Pulse-of-Social-Mood.pdf

Elam, D. L. (2015, September). How to Get Your Audience in the Mood. *The Socionomist*. 8-10

<http://my.elliottwave.com/Assets/handlers/generic.ashx?postid=359961&rol=soc&type=pdf&parentid=359961>

Elam, D. L. (2011, August). Mob Roots Go Mainstream in Vegas. *The Socionomist*.

<http://www.socionomics.net/2011/11/mob-roots-go-mainstream-in-vegas/>

Weblogs

<http://www.professorelam.typepad.com>

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<http://www.themarketperspective.com>

Newspapers

Weekly Column on Markets and Energy Issues has run for over ten years in

The Odessa American

The Andrews County News

On Line and General Interest Publications

Published "A Gala Tonight-Not!" Texas Non Profits, txnp.org, April 30, 2007

Published "Unwarranted Assumptions: Why the Best Laid Plans So Often Fail," Texas Non-Profits, txnp.org, January 29, 2007

Published "Ask for the Order," Texas Non Profits, txnp.org, May 15, 2006

Published "Graduation Development Starts Here," re edited by Julie Rubley, article in May/June 2004 issue of CASE Currents, Council for Advancement and Support of Education

Published "The Raising of Money: Thirty-Five Essentials Every Trustee Should Know," Texas Non Profits, txnp.org, March 8, 2004

Published "Graduation; the Last Five Yards to Development Success," Texas Non Profits, txnp.org, Dennis Elam and Seth Worley, Texas State Development Officer, February 16, 2004

Published "Ten Ways to Invigorate Your Community College," Community College News, November 11, 2002

Published "Iowa Benchmarks form the 2000 MAP Survey," Dr. Dan Flaherty, Texas State San Marcos with Dennis Elam, Tickmark, Volume 50, No. 1, pgs 14-15, Iowa Society of Certified public Accountants, W. Des Moines, Iowa, Spring 2001

Published "Oregon Benchmarks from the 2000 MAP Survey," Dr. Dan Flaherty, Texas State University at San Marcos with Dennis Elam, Oregon Society of Certified Public Accountants, Beaverton, OR, December 12, 2000

Published "Benchmarks form the 1999 MAP Survey," Dr. Dan Flaherty Texas State University at San Marcos with Dennis Elam, The West Virginia Society of Certified Public Accountants, Charleston, West VA, December 1999/January 2000

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Book Reviews – Listed in Acknowledgements as a Reviewer

Reviewer for *Managerial Accounting* by Garrison, 11e, McGraw Hill, 2005, ISBN 9780072834949

Ethical Obligations and Decision Making in Accounting, Text and Cases, Steven M. Mintz and Roselyn Morris, McGraw Hill, 1e, 2008 ISBN 978 0 07 340399 1

Ethical Obligations and Decision Making in Accounting, Text and Cases, Steven M. Mintz and Roselyn Morris, McGraw Hill, 25, 2011 ISBN 0078025281

Payroll Accounting, SW Thomson

Intermediate Accounting, Spiceland, Sepe, Nelson reviewed Eighth Edition

Intermediate Accounting Pearson First Edition to be published Summer 2015