

**Daniel L. Haskin, PhD, CPA (OK)**  
**Assistant Professor of Accounting**  
**Texas A&M-Commerce**  
[daniel.haskin@tamuc.edu](mailto:daniel.haskin@tamuc.edu)

**Education**

PhD, Texas Tech University  
Major: Accounting  
Dissertation Title: An Investigation of the Usefulness of Reserve Recognition Accounting Data

Master of Science in Accounting, Texas Tech University  
Major: Accounting

BBA, Texas Tech University  
Major: Accounting

BS, West Texas State University  
Major: History

**Professional Positions**

**Academic**

Assistant Professor of Accounting, Texas A&M-Commerce, (August 2014 –Present)

Associate Professor and Coordinator of Accounting, University of Texas of the Permian Basin,  
(August 2013—August 2014)

Professor of Accounting, University of Central Oklahoma. (August 2002 – May 2013).

Associate Professor of Accounting, University of Central Oklahoma. (August 1993 - August 2002).

Associate Professor of Accounting, Eastern New Mexico University. (August 1991 - May 1993).

Associate Professor of Accounting, Angelo State University. (August 1987 - May 1990).

Associate Professor of Accounting, University of Southern Colorado. (January 1985 - July 1987).

Assistant Professor of Accounting, University of Houston, University Park. (July 1983 - January 1985).

Assistant Professor of Accounting, University of Texas at San Antonio. (June 1981 - April 1983).

Assistant Professor of Accounting, New Mexico State University. (July 1980 - April 1981).

## Licensures and Certifications

Certified Public Accountant in Oklahoma.

## Professional Memberships

American Institute of Certified Public Accountants.

Oklahoma Society of Certified Public Accountants.

Beta Alpha Psi.

Beta Gamma Sigma.

## RESEARCH

### Published Intellectual Contributions

#### Articles in Refereed Journals

Haskin, D., (in press), Court Appointed Special Advocates (CASA)-A Case Study, *Journal of Accounting and Finance*, volume 16(3), 2016.

Haskin, D., Burke, M., (in press), Incorporating Sustainability Issues into the Financial Accounting Curriculum, *American Journal of Business Education*, April, 2016.

Burke, M., Gossett, D., Haskin, D., (in press), Transferring Ownership of Small, Closely-Held Businesses, *Today's CPA*.

Haskin, D. (2015) Starting from Scratch, *New Accountant*, Back to School Issue.

Haskin, D. (2015) Buying or Selling a CPA Firm. *Today's CPA*, January/February 2015.

Haskin, D., Haskin T., (2014) Evaluating Service Departments as Value Streams. *Journal of Business & Economics Research*. Vol. 12, No. 2.

Haskin, D. (2013), Do You Have the Right Stuff? *CPA Focus*, May/June 2013

Haskin, D., Haskin, T. (2012). Hierarchy of GAAP vs. IFRS--The Case of Bankruptcy Accounting. *International Business and Economics Research Journal*, April, 2012

Haskin, D. (2010), Allocating Internal Audit Costs in a Lean Environment, *Internal Auditing*, July/August 2010.

Haskin, D.(2010), Teaching Special Decisions in a Lean Accounting Environment, *American Journal of Business Education*, June, 2010.

Haskin, D. (1999). Using ABC to Allocate Audit Costs, *Internal Auditor*, December, 1999.

Haskin, D. (1983). Should Audit Costs be Allocated? *Internal Auditor*, August 1983.

Haskin, D., Clay, Jr., R. J. (1981). Can Internal Auditors Reduce External Audit Costs? *Internal Auditor*, April 1981.

## Book Chapters

Haskin, D. (2012). *Accounting for Managers Canadian Edition--(Case Study) Teaching Special Decisions In A Lean Accounting Environment*. Toronto Ontario: John Wiley & Sons.

Haskin, D., Brunsen, W. (1994). "Analyzing Operating Results," *Chapter 5-23 in AMA Management Handbook, Third Edition, 1994*.

## Conference Proceedings

Haskin, D. (2015). Corporate Social Responsibility and Energy Companies, *International Academy of Business and Public Administration Disciplines Proceedings*.

Haskin, D. (2015). Should Not-for-Profit Organizations be Required to Have Audit Committees? *Academy of Business Research Proceedings*.

Haskin, D. (2012). Hierarchy of GAAP vs. IFRS, The Case of Bankruptcy Accounting, 2012 *Orlando International Business & Economics Conference Proceedings*.

Haskin, D. (2010). Teaching Bankruptcy Accounting under IFRS. *International Academy of Business and Public Administration Disciplines Proceedings*.

Haskin, D. (2010) Should Not-for-Profit Organizations be Required to Have Audit Committees? *Southwest Business Symposium Proceedings*.

Haskin, D. (2009). Chapter 11 Bankruptcy--Is SOP 90-7 the Right GAAP for the Times?. *Southwest Business Symposium Proceedings*.

Haskin, D. (2008). Evaluating Defined Benefit Pension Worksheets. *International Academy of Business and Public Administration Disciplines Proceedings*.

Haskin, D., Parrish, B. (2008). Convergence Between FASB and IASB on Pension Accounting. *Southwest Business Symposium*.

Haskin, D., Rahman, M. (2008). Post-Retirement Benefit Plans of Developing Countries: The Case of Bangladesh and India. *Southwest Business Symposium*.

Haskin, D., Parrish, B. (2007). Special Decisions in a Lean Accounting Environment. *International Business and Economics Research Conference, October 2007..*

Haskin, D. (2007). Evolution of Accounting for Defined Benefit Pension Plans Through SFAS No. 158 and Beyond. *International Academy of Business and Public Administration Disciplines Proceedings*.

Haskin, D. (2007). Changes in Accounting for Defined Benefit Pension Plans--SFAS No. 158. *Southwest Business Symposium Proceedings*.

Haskin, D. (2006). Personal Services and S Corporations. *Collected Papers and Abstracts of the American Accounting Association, 2006 Southwest Regional Meeting*.

Haskin, D. (2006). Rethinking Defined Benefit Pension Accounting. *Southwest Business Symposium Proceedings*.

Haskin, D. (2005). Ministers and Taxation. *Southwest Business Symposium Proceedings*.

- Haskin, D. (2004). S-Corporations-Distributions in Lieu of Wages Strategy. *International Academy of Business and Public Administration Disciplines Proceedings*.
- Haskin, D., Parrish, B. (2004). Accounting for Cash Balance Pension Plans. *Southwest Business Symposium Proceedings*.
- Haskin, D., Parrish, R. (2004). Management Issues in Cash Balance Pension Plan Conversions. *Southwest Business Symposium Proceedings*.
- Haskin, D., Parrish, B. (2002). Follow-Up on Fresh-Start Firms. *International Business and Economics Research Conference Proceedings*.
- Haskin, D. (2001). Fresh-Start Disclosures by Companies Emerging from Chapter 11 Bankruptcy. *International Business and Economics Research Conference Proceedings*.
- Haskin, D., Haskin, T. (2000). Debtor-in-Possession Reporting by Companies in Chapter 11 Bankruptcy. *American Society of Business and Behavioral Sciences Proceedings*,
- Haskin, D. (1999). *Doctoral Candidates and the Education Deduction*. *American Society of Business and Behavioral Sciences Proceedings*.
- Haskin, D. (1995). Early History of Hospital Cost Accounting. *American Society of Business and Behavioral Sciences Proceedings*.
- Haskin, D. (1993). Restructuring the Intermediate Accounting Course for the Future. *Southwest Business Symposium Proceedings*.
- Haskin, D. (1992). Like-Kind Exchanges and Nonmonetary Exchanges - An Innovative Teaching Approach. *Southwest Business Symposium Proceedings*.

## **Presentations**

- Haskin, D. (2015). Corporate Social Responsibility and Energy Companies, *International Academy of Business and Public Administration Disciplines*.
- Haskin, D. (2015). Should Not-for-Profit Organizations be Required to Have Audit Committees? *Academy of Business Research*.
- Haskin, D. (Presenter & Author), *Oklahoma Research Day*, Critical Thinking by Advanced Accounting Students. Edmond, OK. (March 8, 2013).
- Haskin, D. (Presenter & Author), Haskin, T. (Author Only), *Oklahoma Research Day*, Hierarchy of GAAP vs IFRS. Edmond, OK. (March 8, 2013).
- Haskin, D., *The 2012 Orlando International Academic Conference*. Hierarchy of GAAP vs IFRS--The Case of Bankruptcy Accounting. Orlando FL. (January 2012).
- Haskin, D. (Presenter Only), Daniel, C. (Author Only), *Oklahoma Research Day*, How Taxes Influence the Economy. Cameron University. (November 2011).
- Haskin, D. (Presenter & Author), *Oklahoma Research Day*, Should Not-for-Profit Organizations be Required to have Audit Committees? Cameron University. (November 2011).
- Haskin, D., *Oklahoma Research Day*, Teaching Bankruptcy Accounting Under IFRS. Lawton OK. (November 2010).

Haskin, D., *International Academy of Business and Public Administration Disciplines*. Teaching Bankruptcy Accounting under IFRS. IABPAD, New Orleans LA. (October 2010).

Haskin, D., *Southwest Business Symposium*. Should Not-for-Profit Organizations be Required to Have Audit Committees? University of Central Oklahoma, Edmond OK. (March 2010).

Haskin, D., *Oklahoma Research Conference*, Evaluating Defined Benefit Pension Worksheets. Broken Arrow, OK. (November 13, 2009).

Haskin, D., *International Academy of Business and Public Administration Disciplines*, Evaluating Defined Benefit Pension Worksheets. Memphis TN. (October 2008).

Haskin, D., *Southwest Business Symposium*., Convergence Between FASB and IASB on Pension Accounting. University of Central Oklahoma, Edmond OK. (March 2008).

Haskin, D., *International Business and Economics Research Conference*, Special Decisions in a Lean Accounting Environment. Las Vegas NV. (October 2007).

Haskin, D., *International Academy of Business and Public Administration Disciplines*, Evolution of Accounting for Defined Benefit Pension Plans Through SFAS No. 158 and Beyond. Dallas TX. (May 2007).

Haskin, D., *Southwest Business Symposium*, Changes in Accounting for Defined Benefit Pension Plans--SFAS No. 158. Edmond OK. (March 2007).

### **Periodicals**

Haskin, D. (1987). Tax Structure Needs Facelift. *San Angelo Standard Times*, November 29, 1987.

### **Books**

Haskin, D., Haskin, T. (1997). FARE, CPA Review Course, *Haskin Education Programs*, Fall 1997.

### **Other**

Haskin, D. (1994). Accounting Questions. *Certified Professional Secretaries Examination*, 1994.

### **Other Intellectual Activities**

"Session Chair," Southwest Business Symposium. (2009).

"Editorial Board, Central Business Review." (2001 - 2011).

"Discussant-International Business and Economics Research Conference." (October 2007).

"Discussant-International Academy of Business and Public Administration Disciplines." (May 2007).

"Session Chair-Southwest Meeting of the American Accounting Association." (March 2006).

"Session Chair-International Academy of Business and Public Administration Disciplines." (May 2004).

"Panel Discussion, "Higher Education—Implementation of the 150 Hour Requirement," Oklahoma Accounting Educators Conference, Oklahoma City." (February 1999).

"Discussant, "A Web Mediated Opportunity for University-Corporate Partnership," International Business Schools Computing Association, 26th Annual Conference, Denver." (July 1998).

"Discussant, "Consistency and APB Opinion 20," American Accounting Association Southwest Regional Meeting, Dallas." (March 1993).

"Discussion Group Leader, "The Need to Re-examine Accounting Education," New Mexico Society of CPA's Education Conference, Albuquerque." (November 1991).

"Discussant, "Overlap of Audit Theory and Practice," American Institute of Decision Sciences Southwest Regional Meeting, San Antonio." (March 1984).

## **RECENT SERVICE**

### **Department Service-TAMUC**

Accounting Department Curriculum Committee (2014-2015)  
MSA Comprehensive Final Grading Panel (2014-Present)  
Search Committee-Instructor Position (2015)  
Search Committee-Assistant Professor (2015-2016)

### **College Service-TAMUC**

College of Business Faculty Committee (2014-2015)  
Grade Appeal Committee (Summer 2015)  
Coordinator Research Seminar Series (2015-2016)

### **Community and Professional Service-TAMUC**

Member Oklahoma Society of CPA's  
Member American Society of CPA's

### **Department Service-UTPB**

Accounting Department Scholarship Committee (2013)  
Accounting Department Recruiting Committee (2014)  
Management Department Recruiting Committee (2014)

### **College Service-UTPB**

Coordinator Area of Accountancy  
Chair, Student Services Committee (2013-2014)  
MPA Advisor (2014)

### **Community and Professional Service-UTPB**

Ticket sales at AirSho (2013)  
Member Oklahoma Society of CPA's  
Member American Society of CPA's

## **Department Service-University of Central Oklahoma**

Accounting Department Curriculum Committee. (1999 - 2013).  
Committee Member, Department of Accounting SCII Committee. (2008 - 2009).  
Committee Member, Finance Department Post-Tenure Review. (2008).  
Accounting Dept. Recruiting Committee. (2006 - 2008).  
Accounting Dept. Promotion Committee. (1999 - 2013).  
Accounting Dept. SCII Committee. (2003 - 2004).  
Accounting Department Tenure Committee. (1999 - 2013).

## **College Service-University of Central Oklahoma**

College of Business Promotion Advisory Committee. (2012 - 2013).  
Editorial Board, Central Business Review. (1998 - 2012).  
Committee Member, College of Business Tenure Advisory Committee. (2008 - 2009).  
CBA Facilities/Technology Committee. (2007 - 2009).  
Committee Chair, College of Business Tenure Advisory Committee. (2007 - 2008).  
General Business Professor Promotion Committee. (2006).  
College of Business, DBA Committee. (2003 - 2004).  
College of Business Tenure Advisory Committee. (2002 - 2004).  
College of Business, Teaching Load Task Force. (1998 - 2004).  
Committee Chair, College of Business Graduate Curriculum Committee. (2000 - 2002).

## **University Service-University of Central Oklahoma**

UCO Graduate Council (2012-2013)  
UCO Graduate Curriculum Committee (2012-2013)  
UCO Tenure and Promotion Task Force (2009-2010).  
Faculty Senate. (April 2008 - 2012)  
OCEE Advisory Board. (September 2006 - 2012).  
OCEE Budget Committee. (September 2006 – November 2009).  
OCEE Audit Committee. (December 2009 - 2012).  
UCO Faculty Merit-Credit Committee. (2006 - 2009).  
Committee Member, Regional Universities State of Oklahoma (RUSO) 403(b). (2008).  
UCO Tenure and Promotion Task Force. (2005 - 2008).  
UCO Benefits Task Force. (2004 - 2005).  
UCO Faculty Senate Budget Committee. (2004 - 2005).  
UCO Faculty Senate. (2003 - 2005).  
UCO Faculty Senate Student Relations Committee. (2003 - 2005).  
UCO Faculty Merit-Credit Committee. (2002 - 2005).  
UCO Student Conduct Appeals Committee. (2004).