

Richard Gary Rovelstad

GOV. MSG. NO. 584

Resume

4 July 2021

Education:

Doctor of Philosophy, The University of  
Alabama. Major: Accounting, Minors: Statistics and  
Economics.

Masters of Business Administration, The  
University of Minnesota.

Bachelor's of Arts, cum laude, Saint Olaf  
College.

Certified Public Accountant (Wisconsin)

Experience:

Member, Board of Taxation Review for the 3<sup>rd</sup>  
District of Hawaii. (Term expired 30 June 2021)

Michael E. Stephens College of Business, The  
University of Montevallo, Montevallo, Alabama:

Administrative:

Interim Dean of the College (July, 2010 to  
December, 2010 and September, 2002 to June, 2003).

Chair of the Faculty (September, 2005 to July,  
2010).

Academic:

2011 to present, Associate Professor of Business  
*Emeritus*.

1982 to 2011, Associate Professor of Business.

At other Institutions:

1979 to 1982, Graduate Assistant, The University of Alabama College of Commerce, Tuscaloosa, Alabama.

1977 to 1979, Assistant Professor, The University of Wisconsin at LaCrosse College of Business, LaCrosse, Wisconsin.

1974 to 1977, Assistant Professor, Saint Mary's College Department of Business Administration, Winona, Minnesota.

Practical:

1976 to 1977, Staff Accountant, Charles E. Snustead, Limited. Winona, Minnesota.

Research:

Journals:

"Adoption of Tax Return E-Filing by Individual Taxpayers: a Pilot Study," with Moshkovich, H., Narz, M., and Mechitov, I., *Insights into a Changing World*, Volume 2009, No. 2.

"Professional Preferences and Expectations of Future CPAs," with Bell, N. and Martin, J. *Insights into a changing World*, Volume 2008, No. 3.

"On the Relationship Between Average Faculty Salaries and Fiscal Measures of Institutional Well-Being: Trends and Stratification." *Journal of Business and Behavioral Sciences*. Fall, 1996.

"The Impact of SFAS 109, *Accounting for Income Taxes: An Inquiry into the Distributions of Deferred Taxes.*" *Journal of Business and Behavioral Sciences.* Fall, 1995.

Proceedings:

"On the Changing Revenue Structure in Higher Education: A Continuing Study of 45 Small, Public Colleges and Universities with a Comparison to 25 Large, Public Colleges and Universities," Proceedings of the Annual Meeting of the American Society of Business and Behavioral Sciences, February, 2007

"On the Changing Revenue Structure in Higher Education: A Continuing Study of Forty-Five Small Public Colleges and Universities," Proceedings of the Annual Meeting of the American Society of Business and Behavioral Sciences, February, 2006

"College and University Use of Selected Ratios: A Set Expansion and A Set Replication," *Proceedings of the Mid-Atlantic AAA Meeting, April, 1992.*

"On the Relationship Between Average Faculty Salaries and Measures of Fiscal Well-Being," *Proceedings of the Midwest Accounting Society Annual Meeting, March, 1992.*

"College and University Use of Selected Ratios: A Preliminary Study," *Proceedings of the Southeast Regional AAA Meeting, April, 1991.*

"Another Look at Deferred Income Taxes and a Comment on the Use of Tobin's Q in Accounting Research," *Proceedings of the Midwest Accounting Society Annual Meeting, March, 1991.*

Presentations:

"On the Behavior of the Deferred Tax Asset Valuation Account in the American Airline Industry' Annual Meeting of the American Society of Business and Behavioral Sciences, February, 2008.

"On the Changing Revenue Structure in Higher Education: A Study of Forty-five Small Public Colleges and Universities" Annual Meeting of the American Society of Business and Behavioral Sciences, February, 2005.

"Can a Public University Fail?" Annual Meeting of the American Society of Business and Behavioral Sciences, February, 2002.

"Why is the Offer of Equity Interest Considered Compensation," Annual Meeting of the American Society of Business and Behavioral Sciences, February, 2001.

"The Impact of SFAS 109, *Accounting for Income Taxes*, Continued: On the Behavior of the Deferred Tax Valuation Account," Annual Meeting of the American Society of Business and Behavioral Sciences, February, 2000.

"On the Establishment of Methods to Analyze Faculty and Professional Staff Salaries: A Case Analysis of A Five-Year History," Annual Meeting of the American Society of Business and Behavioral Sciences, February, 1999.

"On the Origins of the 25% Rule for Accounting for Small Stock Dividends," Annual Meeting of the American Society of Business and Behavioral Sciences, February, 1998

"On the Demand and Supply of Accounting Graduates in Canada: A Preliminary Inquiry," Annual Meeting of the American Society of Business and Behavioral Sciences, February, 1997.

Service:

Profession:

- President and Treasurer, Alabama Association of Accounting Educators.
- Chair and member, Alabama Society of CPAs Education Committee.
- Member, Committee to Write the 150-Hour Rule in the State of Alabama.
- Liaison, Alabama Society of CPAs Accounting Interview Day.

University:

- Chair, Faculty & Professional Staff Salary Committee.
- Chair and Member, Council of Department Chairs.
- Chair, Michael E. Stephens College of Business Decanal Search Committee.
- Member, Vice-Presidential Search Committee.
- Member, General Education Committee.
- Senator, University of Montevallo Faculty Senate.

College:

- Member, Executive Committee.
- Member, Strategic Planning Committee.
- Member, Learning Assurance Committee.

Memberships:

- Hawaii Society of Certified Public Accountants.
- Alabama Society of CPAs (Life Member).
- American Institute of Certified Public Accountants.
- Alabama Association of Accounting Educators.
- Beta Alpha Psi.
- Beta Gamma Sigma.
- Rotary Club of Kona Mauka (President, 2015-2016)

Other:

United States Army, 1967 – 1972. Service in the former Republic of Vietnam and the Continental United States. Honorably Discharged as a Staff Sergeant, August, 1972.

Knowledge of French and Spanish as second languages.