

**ALAN S. LEVITAN**  
Professor of Accountancy

College of Business  
University of Louisville  
Louisville, Ky. 40292  
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**EDUCATION**

Bachelor of Arts (Phi Beta Kappa, magna cum laude), Vanderbilt University, Mathematics, 1967.

Master of Business Administration, University of Chicago, Finance and Computer Science, 1969.

Doctor of Business Administration, University of Kentucky, Accounting and Computer Science, 1983.

**CERTIFICATIONS**

Certified Public Accountant, Kentucky and Illinois  
Certified Global Management Accountant

**EMPLOYMENT EXPERIENCE**

Faculty, Accountancy, College of Business, University of Louisville, 1979 to present.

Corporate Controller, Brody Seating Company, Chicago, Illinois, 1976 to 1979

Division Controller, Maremont Corporation, Chicago, Illinois, 1972 to 1976

Management Consultant, Touche Ross & Co., Chicago, Illinois, 1969 to 1972

**TEACHING**

Accounting Information Systems and Managerial Accounting

## REFEREED PUBLISHED JOURNAL ARTICLES

"Getting Out of a Partnership," *The CPA Journal*, March and April, 1981.

"Indicators of Exceptions to the Going Concern Assumption," *Auditing: A Journal of Practice and Theory*, Fall, 1985.

"An Investigation into the Effect of 'Going Concern' Qualifications on the Stock Market," *The Woman CPA*, July, 1986.

"Integrated Operational and Financial Modeling at a Public Utility," *Public Utilities Fortnightly*, February, 1987.

"The Post-Audit Review of Equipment Replacement Decisions in Capital Intensive Companies," *The Journal of Cost Analysis*, Summer, 1987.

"Using a Data Base Management System in an Accounting Information Systems Course," *Journal of Information Systems*, Spring, 1988.

"When Should an Employee Elect to be Taxed on Fringe Benefits Received?" *Taxation for Accountants*, April 1990, and *Taxation for Lawyers*, May/June, 1990.

"Using Relational Data Base Systems to Reach Higher-Level Learning Objectives," *Kent/Bentley Journal of Accounting and Computers*, Fall, 1991.

"Transferring Data from Multiple dBASE Files to 1-2-3," Tips, Traps & Techniques, *Computers in Accounting*, February/March, 1992.

"Personal and Institutional Characteristics Affecting Research Productivity of Academic Accountants," *Journal of Education for Business*, Summer, 1992.

"Analyzing the Labor Efficiency Variance to Signal Process Engineering Problems," *Journal of Cost Management*, Summer, 1992.

"Mega-Mergers Have Mini Effect on Clients," *The Bottom Line (Canada)*, December 1992.

"Financial Executives' Perceptions of CPA Firm Mergers," *Business and Public Affairs*, Spring, 1993.

"Flexible Spending Accounts: To Participate or Not," *The Tax Adviser*, May, 1993.

"Tax Filing and Electronic Data Interchange," *The CPA Journal*, March, 1995.

“Using Generic Algorithms to Optimize the Selection of Cost Drivers in Activity-Based Costing,” *International Journal of Intelligent Systems in Accounting, Finance, & Management*, September, 1996.

“Artificial Neural Network Based Assessment of Residential Real Properties: A Case Study,” *Accounting Forum*, March, 1997.

“Integrating Managerial Accounting and Information Systems,” *The Review of Accounting Information Systems*, Fall, 1998.

“Deriving Accounts Receivable In An Events-Based, Relational Database System,” *The Review of Accounting Information Systems*, Summer, 1999.

“CPAs’ Use of Accounting Information Systems Tools” (with Ben Foster and Julia Karcher), *The Review of Accounting Information Systems*, Summer, 2001.

“An Accounts Receivable Star Schema For A Data Mart” (with Jeff Guan), *The Review of Accounting Information Systems*, Winter, 2001.

“CPAs’ Two Tracks of AIS Use: Implications for AIS Classes” (with Ben Foster and Julia Karcher), *The Academy of Educational Leadership Journal*, 2003.

“Gender and Accountants’ Use of Technology” (with Ben Foster and Julia Karcher), *The CPA Journal*, February, 2003.

“Assurance Services in a Changing Environment” (with Trim Shastri), *CPA Journal*, May, 2003.

“Secure and Practical Smart Card Applications” (with Srini Srinivasan), *Information Systems Control Journal*, Vol. 5, 2003.

“Non-conventional Approaches to Property Value Assessment” (with Jozef Zurada and Jeff Guan), *The Journal of Applied Business Research*, 2006.

“A Note on Market Reactions to Relatively Recent ERP Announcements” (with Ben Foster), *The Review of Business Information Systems*, 2006.

“Control Considerations in Object-Oriented Systems” (with Jeff Guan and Andrew Cobb), *Information Systems Control Journal*, 2007.

“Reduce Pre-Tax Retirement Contributions for More After-Tax Wealth” (with Sid Baxendale), *Practical Tax Strategies*, 2007.

“An Adaptive Neuro-Fuzzy Inference System Based Approach to Real Estate Property Assessment” (with Jozef Zurada and Jeff Guan), *Journal of Real Estate Research*, 2007.

“Stealth Taxes and Their Impact on Marginal Federal Income Tax Rates” (with Sid Baxendale), *Tax Notes*, 2008.

“Modeling an Object-Oriented Accounting System with Computer-Aided Software Engineering” (with Jeff Guan and Andrew Cobb), *Journal of Information Systems*, 2008.

“A Comparison of Regression and Artificial Intelligence Methods in a Mass Appraisal Context” (with Jozef Zurada and Jeff Guan), *Journal of Real Estate Research*, 2010.

“Implications of Capital Gains Tax Increase on Like-Kind Exchanges” (with Sid Baxendale), *Practical Tax Strategies*, 2010.

“A Model for Investigating Internal Control Weaknesses” (with Jeff Guan), *Communications of the Association for Information Systems*, 2012.

“How AIS Can Progress Along With Ontology Research in IS” (with Jeff Guan and Randy Kuhn), *International Journal of Accounting Information Systems*, 2012.

“Analyzing Massive Data Sets: An Adaptive Fuzzy Neural Approach for Prediction, with a Real Estate Illustration” (with Jeff Guan, Jozef Zurada, and Donghui Shi), *Journal of Organizational Computing and Electronic Commerce*, 2014.

“Good Rich, Bad Rich: Perceptions about the Extremely Wealthy and Their Sources of Wealth” (with David Dubofsky, Lyle Sussman, and Hassan Swidan), *International Journal of Business and Social Research*, 2014.

“An Innovative Clustering Approach to Market Segmentation for Improved Price Prediction” (with Jeff Guan, Jozef Zurada, and Donghui Shi), *Journal of International Technology and Information Management*, 2015.

“The Number of Professionally Certified Accounting Experts on Audit Committees and Confidence in Earnings: A Study of Retail Investors’ Perceptions” (with David Dubofsky and Lyle Sussman), *Journal of Accounting, Ethics and Public Policy*, 2016.

“Text Mining Using Latent Semantic Analysis: An Illustration Through Examination of 30 Years of Research at JIS” (with Jeff Guan and Sandeep Goyal), *Journal of Information Systems*, 2017.

## **PRESENTATION**

“Improving Prediction Models for Mass Assessment: A Data Stream Approach” (with Jeff Guan, Jozef Zurada, and Donghui Shi), *The China Summer Workshop on Information Management*, 2017.

**SERVICE**

Faculty Senate Planning and Budget Committee

University Human Resources Advisory Committee

College Personnel Committee

Planned Parenthood of IN & KY Investment Advisory & Finance Committee