

John W. Coughlan, PhD, CPA, CMA
President, CPA School of Washington, Inc.

My passion for teaching led me to start the CPA School of Washington, for which I have organized and taught classes to prepare thousands of candidates to pass the CPA and CMA Exams. My professional experience also includes the following.

Professional Areas of Expertise

- Expert witness in public utility regulation, bankruptcy cases, tax and other matters.
- Research in accounting and financial matters
- Compliance matters relating to Sarbanes-Oxley, FACTA, IFRS, and evolving issues in the regulation of finance and accounting.

Consulting Clients

National Monetary Fund, Gulf Oil, Seven Canadian Provinces, Canadian Petroleum Association, National Association of Broadcasters, National Society of Public Accountants, American Bankers Association, U.S. Department of Justice, Baltimore Gas & Electric Company, American Institute of CPAs.

University Teaching Experience

Loyola College Executive MBA Program, Baltimore, MD – Professor of Accounting (13 years)

George Washington University, Washington, DC – Professor and Chair of Accounting Department (4 years)

Georgetown University, Washington, DC – Visiting Professor (2 years)

Howard University, Washington, DC – Adjunct Professor of Accounting (2 years)

Other Teaching Experience

I have taught classes and seminars for the following organizations:

American Bankers' Association, Arthur Andersen, Data Processing Management Association, Metropolitan Life Insurance Company, Salisbury State College, Society for Advancement of Management, U.S. Department of Commerce, Defense Finance & Accounting Service, American Institute of CPAs, Institute of Management Accountants, National Society of Public Accountants, and at least ten state societies of CPAs and other local accounting organizations.

Publications

I have authored over 60 books, monographs, and articles, including:

"Substantial Doubt," *Accounting Today* (op-ed), April 20, 2009, pp. 8-11.

"Fiscal Follies," *The Washington Times* (op-ed), July 24, 2008, p.A24.

"A Future for Accounting," in *Problems in the Theory and Methodology of Accounting, Control and Analysis*, Published proceedings of an International Conference at Zhitomir State Technological University, Zhitomir, Ukraine, 2006, pp. 91-119.

"The Captive FASB?" *Strategic Finance*, July 2002, pp. 40-43. A translation of this article into Russian appears at the site of a major Russian business school.

"GAAP and FASB: One CPA's 'Heretical' View," *DIRECTOR's Monthly* (op-ed), April 2002, p.18.

"ESOs and EPS," *Accounting Horizons*, March 1997, pp.25-38.

Contributing Editor to the CPA Comprehensive Exam Review texts published by Nathan Bisk and the Totaltape Publishing Company, 1991-1997.

"Fully Diluted Arithmetic," *Management Accounting*, October 1991, pp. 45-49.

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Publications (cont.)

"The Statement of Cash Flows," in *Proceedings of the Maryland Society of Accountants Seminars*, May 1989, pp. 2-21.

"Anomalies in Calculating Earnings Per Share," *Accounting Horizons*, December 1988, pp. 80-88.

TurboTax by ChipSoft, *Management Accounting* (review), December 1987.

"The Fairfax Embezzlement," *Management Accounting*, May 1983, pp. 32-39. Andrew Barr Award.

Finance and Accounting in Utility Management (Baltimore: Baltimore Gas and Electric Co, 1980), 425 pp.

Financial Reporting and Accounting in the Trust Business (Washington,DC: American Bankers Association, 1979), 194 pp.

"Regulation, Rents and Residuals," *The Journal of Accountancy*, February 1980, pp. 58-66. Reprinted in McCulleers and Schroeder, *Accounting Theory: Text and Readings, 2nd Ed.* (New York: Wiley, 1982), pp. 468-479 and Schroeder & Clark, 3rd Ed. (1990)

"Drawing on the French Inflation of 1720," *Washington Post* (op-ed), December 25, 1975, p. A19.

"Stoking the Fires of Inflation," *Washington Post* (op-ed), April 21, 1975, p. A23.

"Politics and the March of Inflation," *Washington Star* (op-ed), April 18, 1975, p. 16.

"History Repeats?" *Washington Star-News* (op-ed), January 6, 1975, p. A8.

"Words and Deeds," *The Wall Street Journal* (op-ed), October 25, 1974, p.8.

"Towers and Waves, Part II," *The National Public Accountant*, July 1973, pp. 8-14.

"Towers and Waves, Part I," *The National Public Accountant*, June 1973, pp. 12-17.

"Mathematical Programming and Utility Management," *Public Utilities Fortnightly*, May 11, 1972, pp.3-12

"Federal Contributions to Operations Research," in David S. Brown, Ed., *Federal Contributions to Management* (New York: Praeger, 1971), pp. 339-356.

"Network Theory and Communications," *Data Management*, September 1970, pp. 144-147.

"The Joint History of Linear Programming and EDP," *Journal of Data Management* April 1970, pp. 26-31. Reprinted with "LP and EDP" in *Data Processing*, Vol. XIV, pp.307-327.

"LP and EDP," *Journal of Data Management*, March 1970, pp.30-44.