S. SAM BERDE
Lecturer, Haas School of Business, University of California, Berkeley
Partner, PMB & Company, LLP

Sam Berde recently joined the Haas School of Business as a Lecturer in the Accounting Group. Mr. Berde is an Audit and Assurance Partner with PMB & Company, LLP. Mr. Berde provides auditing and assurance services to publicly and privately held companies, and provides consulting services related to SEC reporting and compliance matters, merger and acquisition transactions, interim CFO services, and forensic accounting services.

Mr. Berde was a manager in the San Francisco office of KPMG prior to joining PMB. During his seven years at KPMG, he had the opportunity of working in both the audit and consulting divisions. He provided litigation support and business valuation services to consulting services clients. Mr. Berde spent several years working in Kuwait preparing financial compensation claims for Persian Gulf War damages, which were filed with the United Nations Compensation Commission.

Mr. Berde earned a BA in Business Economics from University of California – Santa Barbara, and he is a Certified Public Accountant.

MARK M. BIELSTEIN
Member, Emerging Issues Task Force, FASB
Partner, KPMG LLP

Mr. Bielstein is the partner-in-charge of the Accounting Group of KPMG’s Department of Professional Practice – Assurance & Advisory Services in New York, New York.

Mr. Bielstein is a member of the Emerging Issues Task Force of the Financial Accounting Standards Board and a former member and Chairman of the Accounting Standards Executive Committee of the AICPA.

Prior to joining the Department of Professional Practice in 1997, Mr. Bielstein served as an audit engagement partner in KPMG’s San Antonio, Texas office for clients in the hospitality, real estate, construction, oil and gas, and investment services industries. Mr. Bielstein also served as the Professional Practice Partner for the San Antonio office.
Mr. Bielstein joined KPMG’s San Antonio office in 1978 following graduation from Baylor University with a BBA degree in economics.

TOBY J. F. BISHOP
President and Chief Executive Officer
Association of Certified Fraud Examiners

Toby J.F. Bishop is the President & Chief Executive Officer of the Association of Certified Fraud Examiners, the largest anti-fraud organization in the world, with over 34,000 members in 125 countries.

Mr. Bishop is a global thought leader on the topic of fraud prevention and detection, and has dedicated his career to fighting fraud, particularly the development of new solutions to combat financial statement fraud. For the last three years he has been named one of Accounting Today’s Top 100 most influential people. He serves on two AICPA committees addressing fraud issues.

A native of England, Mr. Bishop graduated from Oxford University with an M.A. in philosophy, politics, and economics. He has been licensed as a CPA since 1992 and became a Certified Fraud Examiner in 1993. Qualified as a Chartered Accountant in 1985, Mr. Bishop is also a Fellow of the Institute of Chartered Accountants in England and Wales and a past president of the Association of Chartered Accountants in the United States.

Fraud education is a personal mission of Mr. Bishop’s, as evidenced by the seminars he has conducted for more than 200 university professors to help enhance fraud training at the collegiate level. An active supporter of the ACFE’s higher education initiative to establish fraud prevention/detection training in every major university in the U.S., Mr. Bishop is a guest lecturer at the model course at The University of Texas at Austin.

Mr. Bishop is a contributing author and a member of the Board of Editors of Business Crimes Bulletin. He has been quoted in major international publications such as the New York Times, London’s Daily Telegraph and India Today. His material has also appeared in Fraud Magazine, CFO, The American Banker, Director’s Alert, Bottom Line/Business, Computerworld, Corporate Crime Reporter, White-Collar Crime Fighter, Accounting Today, The Auditor’s Report, Journal of Accountancy, The CPA Journal, INSIGHT, and Internal Auditing.

Mr. Bishop has appeared several times on television and radio and has been an invited speaker for many organizations including the National White Collar Crime Center, the FBI, the Federation of Schools of Accountancy, many state societies of CPAs, the American Institute of Certified Public Accountants, the Institute of Internal Auditors, and the American Bar Association.
Currently, Jim Campbell is Vice President, Corporate Controller and has the responsibility for Global Accounting, Financial Services, and Financial Reporting. Prior to his Corporate Controller position, he was responsible for international Finance and was based in Europe. He spent three years in Europe, his second international position. He has twenty-plus years at Intel, which have included a wide-range of responsibilities including Cost Accounting; Audit Manager responsible for Asia; Microprocessor Group Controller; Financial Systems Controller; and European Controller. Recently, he leads the team assuring 404 internal control attestations and related annual financial statement filings.

Jim is a member of the Financial Executive Institute Committee on Corporate Reporting (CCR), a member of the Public Company Accounting Oversight Board Committee (PCAOB) of FEI CCR, and a member of the PCAOB Standing Advisory Group (SAG).

He holds a B.A. in Business and Accounting from California State University and is a Certified Public Accountant.

SOLOMON DARWIN
Executive Director, CFRM
Haas School of Business, University of California, Berkeley

Solomon Darwin was formerly an Associate Professor of clinical accounting at the Leventhal School of Accounting at the University of Southern California. Darwin brings more than nine years national and international teaching experience in financial and managerial accounting, along with 14 years of practical experience gained while serving as a senior manager of finance and vice president for Bank of America, vice president of finance and manager of planning and analysis for First Interstate Bank, and Corporate Controller of Glenfed Inc.

He also serves as chairman of the board for Project India, a nonprofit humanitarian organization, and spearheaded the establishment of a charity hospital and an international school in Mori, India.

Darwin holds a BA from San Francisco State University and an MBA from Golden Gate University. He completed an executive management program at Harvard University's Graduate School of Business.
GRACE HINCHMAN
Senior Vice President
Financial Executives International

Grace Hinchman joined Financial Executives International (FEI) in January, 1999, as the Vice President for Government Relations responsible for the association’s advocacy activities and management of FEI’s Washington office. In July 2000, she was promoted to Senior Vice President, Public Affairs and assumed the responsibilities of all Technical Committee activities. Hinchman made significant contributions in the drafting and passage of the Sarbanes Oxley Act of 2002 by effectively gaining passage of Section 406 and Section 407 requiring ethical codes of conduct for corporate CFOs and audit committee financial experts.

In 2004 she assumed additional responsibility for the overall management of FEI’s Conferences and Professional Development programs. FEI is the professional association of choice for senior-level corporate financial executives and the leading organization dedicated to advancing ethical, responsible financial management. Serving 15,000 members from all industries, the global association is a proactive advocate, working with regulators and legislators on behalf of the membership. Prior to joining FEI, Hinchman served as Manager of Public Affairs for computer technology company, Digital Equipment Corporation, where she was directly responsible for Digital’s Washington, D.C. government relations office, managing the staff and developing corporate positions on legislation and regulatory issues in telecommunications, technology policy, tax health care and other areas of corporate interest.

Hinchman brings to FEI 25 years of legislative and regulatory advocacy expertise. She began her career on Capital Hill serving on the staff of House and Senate members including Senator Daniel Patrick Moynihan of New York and Representative David Emery of Maine. She then spent five years as Managing Director of the cellular and paging industry association, Telocator Network of America, where she successfully represented the interests of the non-telephone cellular service providers before the FCC and Congress. Hinchman holds an M.B.A. from George Washington University and a B.S. from the University of Maryland. She writes a regularly featured column for FE Magazine, has appeared on NPR Radio, presented testimony before Congress and served on the U.S. State Department International Communications & Information Policy Advisory Committee. She is an active member of Women in Governments and The Tax Coalition.

NICOLE JOHNSON
Assistant Professor of Accounting
Haas School of Business, University of California, Berkeley

Nicole Johnson recently joined the Haas School of Business as an Assistant Professor. Her primary areas of expertise are managerial performance
measurement, incentive alignment and transfer pricing. Her current projects include a study of the efficacy of various transfer pricing methods for intangible assets in international firms, a study of the effect of adopting a residual-income-based compensation scheme on firm performance and a study of the effects of employee stock option reprising on firm performance.

Professor Johnson received her B.S. in Accounting and Master’s Degree in Accounting and Information Systems from Brigham Young University. She earned a Master’s Degree in Statistics and a Ph.D. in Accounting from Stanford University. She has worked previously as a database developer and a lecturer at BYU.

PAUL R. KEPPLE
Member, American Institute of Certified Public Accountants (AICPA)
Partner, PricewaterhouseCoopers LLP

Paul R. Kepple is a partner and co-leader in the Accounting Consulting Services department of the PricewaterhouseCoopers (PwC) national office in Florham Park, NJ. Prior to rejoining PwC in July 2000, Paul was a Professional Accounting Fellow in the Office of the Chief Accountant of the Securities and Exchange Commission for a two-year period ending in June 2000. Paul spent ten years with PwC prior to his fellowship with the SEC, including the last three years in the firm’s Accounting and SEC Services group. His areas of primary emphasis include business combinations, restructurings and impairments, consolidations, and revenue recognition. Paul also specializes in stock compensation issues and is a past member of the Financial Accounting Standards Board’s equity-based compensation resource group and the Emerging Issues Task Force’s FIN 44 working group.

Paul holds a Bachelor of Arts degree from Grove City College in Pennsylvania and is a CPA in Pennsylvania and New Jersey and a member of the Pennsylvania and American Institutes of Certified Public Accountants.

BOB LAUX
Director of Technical Accounting and Reporting
Microsoft Corporation

Bob Laux is the Director of Technical Accounting and Reporting at Microsoft Corporation. Mr. Laux is responsible for Microsoft’s technical accounting, including interacting with and responding to accounting standard setters on numerous issues. Technical accounting responsibilities include responding to GAAP questions and issues within Microsoft. He is also responsible for Microsoft’s comment letters on new accounting pronouncements and representing Microsoft at standard setters’ public roundtables.
Prior to joining Microsoft in 2000, Bob was an Industry Fellow at the Financial Accounting Standards Board (FASB) where he was responsible for coordinating the activities of the Emerging Issues Task Force. Prior to joining the FASB, Bob spent ten years at General Motors managing their external financial reporting and interacting with and responding to accounting standard setters.

JOHN P. MCCAFFREY
Managing Partner
PricewaterhouseCoopers LLP

John is a partner in the Mergers & Acquisitions Transaction Services Group. He has over 22 years of extensive acquisition and client service experience in the U.S. and abroad. John's expertise is focused in the areas of business and financial due diligence, and deal structuring related to mergers, acquisitions and divestitures. John has experience in public and non-public deals concentrating on domestic and international acquisitions ranging in size from $20 million to $8 billion.

John has been and continues to be both a relationship and deal partner for several private equity firms and corporate buyers. In addition, he had client relationship responsibilities for several of the Firm's largest consumer products and multinational clients.

John joined the Firm in 1982 in the New York office and was admitted to the partnership in 1992.

HELEN MUNTER
Regional Deputy Director for Inspections
Public Company Accounting Oversight Board

Helen A. Munter joined the PCAOB staff in April 2004 as the Regional Director for the San Francisco Office of Registration and Inspections after 16 years with Deloitte & Touche.

Ms. Munter held various positions with Deloitte & Touche during her career at the firm. Most recently, she was an Audit Partner and Deputy Director of Professional Practice for Northern California. In this capacity, she performed internal control assessments, handled all communications with audit committees, and provided consultation on matters of risk management, technical accounting, auditing, and oversight of engagement teams.

Previously as a senior manager, Ms. Munter assisted clients with filing requirements related to a variety of SEC registration statements and performed comprehensive internal control reviews including documentation.
Ms. Munter, a certified public accountant, earned her Bachelor of Arts degree in Political Economies of Industrial Societies from the University of California at Berkeley.

**PAUL MUNTER**
Partner, Department of Professional Practice
KPMG LLP

Paul Munter is currently a Partner in the Department of Professional Practice with KPMG. He is a member of the Accounting Group and works on numerous standard-setting issues on accounting matters including supporting the firm’s EITF representative, the firm’s IFRS activities, and client financial reporting issues.

Previously, he served as KPMG Professor and Chairman of the Department of Accounting at the University of Miami in Coral Gables, Florida. Professor Munter earned his PhD in accounting at the University of Colorado. He received his B.S. and M.S. degrees from Fresno State University. He is also a CPA.

He also served as the Academic Fellow in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission from 2002-2003 where he worked on many of the Commission’s Sarbanes-Oxley initiatives and rule-making activities. Previously, he was with KPMG as Director in Audit Services in 1995-96.

Mr. Munter has been active in the standard-setting process in the U.S. including serving as a member of AcSEC. He previously was a member of the AcSEC Task Force which developed Statement of Position 98-1 on the accounting for software obtained for internal purposes and a member of the AICPA’s SPE Task Force.

Mr. Munter has published extensively in the accounting literature having co-authored five books and monographs and over 200 articles and technical papers primarily on financial accounting and auditing matters in journals such as *Journal of Accountancy, CPA Journal, Management Accounting, Accounting Review, Behavioral Research in Accounting, and Practical Accountant*.

Dr. Munter was honored by the Texas Society of CPAs as its first “Outstanding Discussion Leader.” He has also been honored by the Florida Institute of CPAs as its Outstanding Educator. He also was honored by Beta Alpha Psi as the National Business Information Professional of the Year. Additionally, he was named as one of the Ten Most Widely Published Accounting Faculty Members.
Ben Neuhausen is the National Director of Accounting for BDO Seidman, LLP. He is a specialist on financial reporting, with particular expertise in accounting for compensation arrangements (both executive compensation and qualified retirement plans), financial instruments including derivatives, consolidation and equity method, leasing, insurance, real estate, motion pictures, oil and gas, and health care. At BDO his responsibilities include: advising clients on financial reporting for complex or unusual transactions, assisting public companies respond to comments from the staff of the Securities and Exchange Commission, and representing BDO before accounting standards-setting organizations.

Prior to joining BDO, Ben was a partner in the Professional Standards Group of Arthur Andersen LLP. From 1979 to 1981, Ben was an FASB Fellow.

Ben has been a member of numerous professional committees, task forces, and working groups. He is currently chairman of the AICPA Accounting Standards Executive Committee (AcSEC). He also chaired the AICPA Task Force on Real Estate Time-Share Transactions.

Ben holds an MBA in Accounting from New York University and a BA in Economics from Michigan State University. He is a member of the AICPA, the Illinois CPA Society, and the Institute of Management Accountants.

Professor Nondorf came to Berkeley upon completion of her PhD at the University of North Carolina at Chapel Hill in 2003. She currently researches the effects of accounting on the structure of firms’ corporate financing activities, in particular, mergers and acquisitions. Her dissertation examines how the inability to repurchase shares affected high technologies firms that used the pooling-of-interests method to account for acquisitions. She is also studying the changes in both target and buyer stock option plans surrounding acquisitions to assess the incentive effects of such changes and to evaluate the association between accounting for stock options and alterations to stock option plans prior to such acquisitions. In addition to her research responsibilities, Professor Nondorf teaches intermediate and advanced financial accounting topics to Haas MBA students.

Prior to obtaining her PhD, Professor Nondorf was a senior manager in the Corporate Finance Transaction Services Group of PricewaterhouseCoopers in New York, NY. She is a CPA in the state of Georgia where she received her BBA in accounting from Mercer University.
KATHERINE SCHIPPER  
Board Member  
Financial Accounting Standards Board

Katherine Schipper was appointed to the Financial Accounting Standards Board (FASB) effective September 2001. Prior to joining the FASB, she was the L. Palmer Fox Professor of Business Administration at Duke University’s Fuqua School of Business.

Ms. Schipper has published research papers on a range of financial reporting and corporate finance and governance issues, and has been the recipient of several grants and awards, including the American Accounting Association’s Outstanding Educator award. She has served the American Accounting Association as President and as Director of Research, and as President of the Financial Accounting and Reporting Section. She was a member of the FASB’s Financial Accounting Standards Advisory Council (FASAC) from 1996 to 1999. She has been a member of the board of directors of both a public company and a mutual fund.

Ms. Schipper holds a BA degree from the University of Dayton, MBA, MA and PhD degrees from the University of Chicago and an honorary degree from Notre Dame University.

PAMELA R. SCHLOSSER  
Professional Accounting Fellow  
U.S. Securities and Exchange Commission

Pamela R. Schlosser began a two-year appointment as a Professional Accounting Fellow in the Office of the Chief Accountant of the U.S. Securities and Exchange Commission in June, 2004. In this position, Pamela is responsible for consultation with registrants on accounting and reporting matters in the technical subject areas of business combinations, financial and long-lived assets, revenue recognition and employee benefits. In addition to her role in technical consultations, Pamela also serves as a liaison with professional accounting standard-setting bodies and is actively involved in a number of current standard-setting projects.

Prior to joining the Commission, Pamela worked for PricewaterhouseCoopers for 13 years, spending the last 3 years in the firm’s National Risk and Quality group. In this role, she served as a consultant to engagement teams and clients in accounting and financial reporting matters. In addition, Pamela was also responsible for monitoring standard-setting activities, drafting internal and external guidance on various accounting topics, and leading professional education courses. Prior to her role in the National Risk and Quality group, Pamela was in the Cleveland office, serving on audit engagements of many large companies in the manufacturing, retail, and insurance sectors.
Pamela earned a Bachelor of Science in Business Administration degree from John Carroll University in Cleveland, Ohio and is a member of the Ohio Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

JOHN T. SMITH
Board Member, International Accounting Standards Board
Partner, Deloitte & Touche LLP

Mr. Smith is a partner in the National Office of Deloitte & Touche. He provides accounting consultation to D&T national office and client service personnel. In September 2002, Mr. Smith was appointed to the International Accounting Standards Board (IASB) as a part-time member. He currently spends about 50% of his of his time in London participating in accounting standard setting activities of the IASB.

Prior to September 2002, was director of accounting policies and standards for the Firm. He was responsible for preparing the Firm’s responses to accounting standard setting initiatives in the United States and participated in responding to IASB standard setting initiatives representing D&T-US on the Deloitte Touche Tohmatsu international accounting committee. He represented Deloitte & Touche on the Emerging Issues Task Force of the Financial Accounting Standards Board (FASB). He was a member of the FASB’s Derivatives Implementation Group (DIG) and Financial Instruments Task Force. He was a member of the International Financial Reporting Interpretations Committee (IFRIC) of the International Accounting Standards Board and was a founding member of the Standing Interpretations Committee of the IASC. He served as a member of the Board of the IASC during the last half of 2000 representing the United States. He also served as a member of the Steering Committee for the development of IASC’s financial instruments standard (IAS 39) and was the chairman of the IAS 39 Implementation Guidance Committee.

Prior to joining the National Office of Deloitte & Touche in Wilton, Mr. Smith was the partner in charge of the Financial Instruments Research Group in New York. That group consisted of financial instruments specialists whose focus was on the valuation and operation of, and accounting for, financial products. Under his direction, the group provided consultation and technical support to practice office personnel and clients nationally, primarily on financial instruments including securitizations, hedging and risk management strategies and policies, off-balance sheet instruments, derivative products, and valuation techniques.

Mr. Smith joined the audit staff of the Deloitte (then Haskins & Sells) in Fort Lauderdale in 1973. He spent four years as a manager in the National Office SEC Department and was responsible for reviewing and consulting on filings with the Securities and Exchange Commission. He also served as an audit partner responsible for numerous audit engagements in the Dallas and New York offices of the Firm.
Mr. Smith received his B.A. and M.A. in accounting from the University of South Florida.

JOHN E. WOLFSON
Partner
National Director of SEC Services
Deloitte & Touche LLP

John E. Wolfson is a partner with Deloitte & Touche in its National Office in Wilton, Connecticut. He is the National Director of SEC Services for D&T. In that capacity, Mr. Wolfson is in-charge of the SEC Services group which performs pre-filing reviews of SEC filings, establishes firm policy with respect to SEC matters, assists clients through the SEC comment process, and works with the firm's Independence department to monitor SEC and AICPA independence policies.

Mr. Wolfson is the firm's representative on the American Institute of Certified Public Accountants SEC Regulations Committee as well as on other firm and professional committees and task forces.

Mr. Wolfson began his career with Deloitte & Touche in Los Angeles, California. He has a Bachelor of Science degree from the University of California, Los Angeles and a Master of Business Administration from the University of Southern California. In 1985, Mr. Wolfson moved to the Orange County, California office where he functioned as a lead client service partner and later was the Professional Practice Director for the office. Mr. Wolfson transferred to the National Office in 1999.