

2017 CURRICULUM VITAE

John E. Little, CPA, CFE
Professor of the Practice
Dyson School of Applied Economics and Management
Director, Masters of Professional Studies- Accounting
Johnson Graduate School of Management
310H Warren Hall,
Cornell University, Ithaca NY 14853
je152@cornell.edu

BACKGROUND

EDUCATION

<u>Year</u>	<u>Degree</u>	<u>Institution</u>
1991	M.A. Business and Public Policy	SUNY, Empire State College
1978	B.S. Accounting	Lemoyne College

PROFESSIONAL QUALIFICATIONS

1980	Certified Public Accountant	State of New York
2013	Certified Fraud Examiner	Association of Certified Fraud Examiners, Austin TX

ACADEMIC RANK

- Lecturer, 2004/Senior Lecturer, 2008-2016
- Graduate Faculty of Cornell University, 2015
- Professor of the Practice, 2016

PRIMARY UNIT/ PROGRAM AREA

- Dyson School of Applied Economics and Management, College of Business

AREAS OF EXPERTISE

- Accounting, Business, CPA, Financial Reporting, Fraud Examination
- Ligation Support, Like Kind Exchanges under IRS Code Section 1031

AWARDS

- Donald C. Burgett Distinguished Advisor Award, 2011
- Kendall S. Carpenter Memorial Advising Award, 2014
- Class of 2016 Senior Class Award, 2016
- Nomination for Educator of the Year 2017, Association of Certified Fraud Examiners, Austin TX

PROFESSIONAL EXPERIENCE

<u>Year</u>	<u>Experience</u>
1978 to 1983	Staff Accountant, CDLM CPA's
1984 to 2002	Partner, CDLM CPA's
2003 to Present	President, Rent-a-CFO, LLC
1981 to 2002	Adjunct Professor, Tompkins Cortland Community College
2003 to Present	Instructor, CU Continuing Education Summer Program
2004 to 2008	Lecturer, AEM 2210 Financial Accounting, AEM 3230 Managerial Accounting
2008 to 2016	Senior Lecturer, Coordinator of Accounting Program
2016- Present	Professor of the Practice

REPRESENTATIVE ACADEMIC RESPONSIBILITIES

TEACHING AND ADVISING RESPONSIBILITIES

- Currently Teaching- AEM 2225 Financial Accounting (Fall) and AEM 4532/NACCT 5532 Fraud Examination (Spring), AEM 4535/NBA 5945 Financial Management of NFP Organizations
- Continually revise and update curriculum for AEM 2225; Implemented computerized homework assignments, implemented online practice exams and quizzes; Implemented latest version of Blackboard Website with course module from textbook publisher. Enrollments in the courses have increased steadily over the years, serving both the Dyson major and the Undergraduate Business Minor.
- Supervise 12-20 teaching assistants per academic year.
- Advise 15-20 undergraduate students per year.
- Advise 20 MPS- Accounting Students per year.
- A substantial amount of time and energy is spent providing career advisement for both AEM majors and non-AEM majors interested in CPA licensing requirements, internships, critical reviews of resumes and interview preparation.
- Served as faculty advisor to Cornell Accounting Association, ALPFA and as an Associate Member of Alpha Zeta Fraternity. Transferred advising duties of Cornell Accounting Association to fellow faculty member in 2016.
- Serve as faculty advisor to the Women's Varsity Gymnastics Team.
- Honorary Member of Golden Key International Honor Society; inducted 2008.
- Created workshops for students interested in resume preparation and interviewing for professional service firms. Recordings available through the Dyson website.

- Served as Chair of the Accounting Lecturer Search Committee-2013, culminating in the successful hiring of John McKinley, CPA, JD, LL.M
- Served as Chair of the Accounting Lecturer Search Committee-2014, culminating in the hiring of Laurel Parrilli, MA, CPA
- Served as Chair of the Accounting Lecturer Search Committee-2015, culminating in the successful hiring of Dr. Zeshawn Beg, DBA, CMA
- Member of the recently created Dyson AACSB and Faculty Qualifications Policy Task Force, through June 2016
- Member of the Dyson Faculty Performance Committee, through June of 2016
- Member of the Dyson Awards Committee, through June of 2016
- Served as Chair of the Accounting Lecturer Search Committee-2016, culminating in the successful hiring of Dr. Eric Lewis, PhD

REPRESENTATIVE PROFESSIONAL ACTIVITIES

PROFESSIONAL SOCIETIES

- Member, American Institute of Certified Public Accountants
- Member, New York State Society of Certified Public Accountants
- Member, Tompkins County Collaborative Law Professionals
- Member, American Accounting Association
- Member/Certified Fraud Examiner, Association of Certified Fraud Examiners

REPRESENTATIVE PROFESSIONAL CONTRIBUTIONS

CONFERENCES/WORKSHOPS/IN-SERVICE PARTICIPATION

- As a CPA licensed in NYS I have the professional obligation to continue my professional education and maintain my skills by completing 40 hours of continuing professional education each year.
- For 2007, participated in the Foundation for Accounting Education workshop in July 2007. Attended workshops covering Accounting and Auditing Updates, Internal Control Responsibilities and Common Errors in non-Public Audits.
- Foundation for Accounting Education, Accounting and Auditing Update, January 2008
- Cengage Learning Annual Meeting for Accounting Educators, March 2008
- Association of Certified Fraud Examiners, Annual Conference, July, 2010
- Association of Certified Fraud Examiners, Principles of Fraud Examination, July, 2011, Austin TX
- Association of Certified Fraud Examiners, CFE Exam Review Course, March 2013, Washington DC.
- Association for Certified Fraud Examiners, Ethics for Fraud Examiners, March 2014, Self-Study
- Association of Certified Fraud Examiners, Fraud Investigating using the Internet, May 2014, Self-Study

- Association of Certified Fraud Examiners, Presentation Skills for Fraud Examiners, July 2015, Nashville TN
- Association of Certified Fraud Examiners, Interviewing Techniques for Auditors, July 2015, Nashville TN
- American Accounting Association- Annual Meeting, Chicago, IL August 2015
- Association of Certified Fraud Examiners, Annual Meeting, June 2016, Las Vegas, NV
- American Accounting Association- Annual Meeting, New York, NY August 2016
- New York State Society of Certified Public Accountants- Southern Tier Chapter- *Annual Ethics Update*, November 2016
- Association of Certified Fraud Examiners, European Conference, London England, March 2017
- American Accounting Association 2017 Forensic Accounting Section- Orlando, February 2017
- American Accounting Association 2017 Teaching, Learning and Curriculum Section Midyear Colloquium, Tampa FL, November 2017

RECENT SCHOLARLY PUBLICATIONS

- Trusted Assistant Steals \$365,000 From Not-For Profit, *Fraud Magazine*, July/August 2015
- Podcast- Account Clerk Steals \$250,000 from Local Transit Entity, *Association of Certified Fraud Examiners*, July 2015
- Cornell University Students Develop a Fraud Deterrence Policy Evaluation Checklist, *ACFE Insights*, October 2015
- The Roving Signature Stamp, *Fraud Magazine*, January/February 2016
- Student Cheating and the Fraud Triangle, *Business Education Forum*, February 2016
- Out of the frying pan and into the fire, *FraudMagazine.com*, August 2016
- Misplaced Trust, *Fraud Magazine*, November/December 2016
- Letters from Prison tell the story of a \$1.65 million insurance fraud, *Fraud Magazine*, July/August 2017

RECENT INVITED PRESENTATIONS

- Presentation to participants of Leadership Tompkins, “Legal and Fiduciary Responsibilities of Board Members of Not-For-Profit Organizations”, January 2008, January 2007, February 2006.
- Presentations to board members of NYS Public Authorities in accordance with the new NYS statute “Public Authority Accountability Act”, in conjunction with City University of New York, provided training in the effective use of Audit Committees and Corporate Governance for NYS Public Authority Board members, 2006-2011. Onsite training discontinued by NYS in 2012.
- Presentation to board members of local not-for-profit organizations in conjunction with the Human Services Coalition of Tompkins County. “Financial Reporting,

Internal Control and Risk Management in Not-For-Profit Organizations”, January 2007.

- Presentation to the Human Services Coalition of Tompkins County; “Board Basic Training- 2008”, October 2008.
- Financial Reporting, Internal Control and Risk Management in Not For Profit and Municipal Organizations. Human Services Coalition of Tompkins County, February 2010
- TASC Update- “How the PAAA Affects Related Municipal Entities”. August 2010. Lake George.
- Understanding Financial Statements- Part I- *SmartWomen* October, 2010
- Understanding Financial Statements- Part II- *SmartWomen* November, 2010
- Presentation to the Ithaca Collaborative Law Group, “Pension Valuations in Marital Disputes”, July 2012
- Presentation to members of the TC Chamber of Commerce, “Preventing Fraud in Businesses and Not-For-Profit Organizations”, September 2013
- Presentation to the Landlords Association of Tompkins County, “IRS Code Section 1031 Like Kind Exchanges”, October 2014, November 2015
- Presentation at the American Accounting Association 2016 Annual Meeting- NYC, *Faculty-Student Collaborations in Accounting- Case Studies in Fraud Examination*, August 2016
- Presentation at the American Accounting Association 2017 Forensic Accounting Section- Orlando, Case Study for the classroom: “*First Exposure to Fraud and the Fraud Triangle*”, February 2017
- Presentation to the Landlords Association of Tompkins County, “Exit Strategies in Real Estate”, October 2017
- Poster Presentation at the American Accounting Association 2017 Teaching, Learning and Curriculum Section Midyear Colloquium, Tampa FL, November 2017

MEDIA MENTIONS

- The Fraud Examination class research project was mentioned in “Strengthening the link between the classroom and practice”, Patricia A. Johnson, *Fraud Magazine*, September/October 2016
- Media interview- WEMT TV, *Deterring Fraud in Small Businesses*, March 2017
- The New York Times, *A Rogue Trader Blames the System, But Not All Are Persuaded*, Anita Raghavan, March 24, 2017
- Dyson Business Feed, *What makes a fraudster steal- and how to prevent it*, December 21, 2017

CONSULTING

- Provide accounting, consulting and management advisory services to a variety of businesses, local governments and not-for-profit organizations around central New York State.

- Provide consulting services to the Tompkins County Strategic Tourism Planning Board assisting with the oversight of the recipients of tourism stabilization grant awards.
- Litigation support services for the local bar, including pension valuations, enhanced earnings computations and valuations of small businesses.
- Qualified Intermediary for “Like Kind Exchanges” under the IRS code section 1031.

PROFESSIONAL OVERVIEW AND OBJECTIVES

I am a certified public accountant, businessman and entrepreneur with over 35 years of experience in the private sector. I want to make this experience available to our students. Although my primary responsibility is to teach them accounting, I also hope to share some of my experience in business as well. I am a strong believer in the process of continuous professional improvement, striving to improve my professional skill set by continuing education, in service trainings and by outreach to State and local organizations.