

## **STEVEN A. FINKLER, Ph.D., CPA**

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School of Public Service  
New York University  
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### **PRESENT POSITION**

Professor Emeritus of Public and Health Administration, Accounting, and Financial Management

### **RESEARCH AND TEACHING INTERESTS**

Health Care Accounting and Financial Management

### **EDUCATION**

Stanford University	
1974-78	Ph.D. Business Administration, 1978
	M.A. Economics, 1976
University of Pennsylvania, Wharton School	
1967-72	M.S. Accounting, 1972 (highest honors)
	B.S. Economics, 1971 (summa cum laude)
	Joint major in Accounting and Finance

### **ACADEMIC EXPERIENCE**

1984-	Professor Emeritus (2006- ), Professor (1987-2006), Associate Professor (1984-1987), Robert F. Wagner Graduate School of Public Service, New York University
1978-84	Assistant Professor of Accounting (1978-1984) and Health Care Systems (1981-1984), The Wharton School, University of Pennsylvania
1976	Visiting Lecturer in Economics, Graduate School of Business, University of Santa Clara
1971-72	Teaching Fellow in Accounting, The Wharton School, University of Pennsylvania

## ACADEMIC HONORS AND AWARDS

2007	2006 American Journal of Nursing (AJN) Book of the Year Award in the Nursing Management and Leadership category for <i>Accounting Fundamentals for Health Care Management</i> (with David M. Ward).
2003	2003 Sigma Theta Tau International, Honor Society of Nursing, Research Award: Best of <i>Journal of Nursing Scholarship</i> in the Health Policy and Systems category for "Lessons Learned from Testing the Quality Cost Model of Advanced Practice Nursing (APN) Transitional Care," with Brooten et. al.
2002	Pioneering Spirit Award - American Association of Critical Care Nurses
1999	New York University Distinguished Teaching Medal
1994-95	Teacher of the Year/Distinguished Professor Award, Robert F. Wagner Graduate School of Public Service, New York University
1993-94	Teacher of the Year/Distinguished Professor Award, Robert F. Wagner Graduate School of Public Service, New York University
1985	Health Care Financial Management Association, Helen M. Yerger Best Article Award for 1984-85.
1982-83	Finalist for Wharton Undergraduate Teaching Award.
1982	Wharton Graduate Excellence in Teaching Award.
1981-82	Finalist for Wharton Graduate Award for Outstanding Teaching
1980-81	Finalist for Wharton Graduate Award for Outstanding Teaching
1978-79	Finalist for Wharton Graduate Award for Outstanding Teaching
1976-78	Kaiser Health Plan Research Fellowship.
1974	Herbert Hoover Fellowship in Business.
1971	Ernst & Ernst Fellowship for Graduate Study in Accounting.
1971	Pennsylvania Society of Public Accountants Award for Outstanding Senior Accounting Paper.
1970	Haskins & Sells Foundation Award for Excellence in the Study of Accounting.
1970	Beta Gamma Sigma, National Business Honor Society President, Wharton Chapter.
1970	Beta Alpha Psi, National Accounting Honor Society Secretary, Wharton Chapter.

## PUBLICATIONS

### A. BOOKS/JOURNAL

FINKLER, Steven A., Robert PURTELL, Thad CALABRESE, and Daniel SMITH, *Financial Management for Public, Health, and Not-for-Profit Organizations*, 4th Edition, Prentice Hall, Upper Saddle River, NJ, 2012.

FINKLER, Steven A., Cheryl JONES and Christine T. KOVNER, *Financial Management for Nurse Managers and Executives*, 4th Edition, W.B. Saunders/Elsevier, St. Louis, 2012.

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FINKLER, Steven A., Christine T. KOVNER, and Cheryl JONES, *Financial Management for Nurse Managers and Executives*, 3rd Edition, W.B. Saunders/Elsevier, St. Louis, 2007, 518 pages.

FINKLER, Steven A., David M. WARD, and Judith BAKER, *Essentials of Cost Accounting for Health Care Organizations*, 3rd Edition, Jones & Bartlett, Sudbury, MA, 2007, 484 pages.

FINKLER, Steven A. and David M. WARD, *Accounting Fundamentals for Health Care Management*, Jones & Bartlett Publishers, Sudbury, MA, 2006, 198 pages.

FINKLER, Steven A., *Financial Management for Public, Health, and Not-for-Profit Organizations*, 2<sup>nd</sup> Edition, Prentice Hall, Upper Saddle River, NJ, 2005, 672 pages.

FINKLER, Steven A., *Finance & Accounting for Nonfinancial Managers*, 3<sup>rd</sup> Edition with interactive CD, Aspen Publishers, New York, 2003, 400 pages.

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FINKLER, Steven A. and David WARD, Editors, *Issues in Cost Accounting for Health Care Organizations*, 2nd Edition, Aspen Publishers, Inc., Gaithersburg, MD, 1999, 434 pages. Currently published by Jones & Bartlett.

FINKLER, Steven A., and David WARD, *Essentials of Cost Accounting for Health Care Organizations*, 2nd Edition, Aspen Publishers, Inc., Gaithersburg, MD, 1999, 469 pages. Currently published by Jones & Bartlett.

FINKLER, Steven A. and David WARD, *Cost Accounting for Health Care Organizations: Concepts and Applications*, 2nd Edition, Aspen Publishers, Inc., Rockville, MD, 1999, 901 pages. Dedicated web-site at: [www.musc.edu/hap/costaccounting](http://www.musc.edu/hap/costaccounting). Currently published by Jones & Bartlett.

FINKLER, Steven A. and Karla L. Hanson, Issue Editors, *The Journal of Ambulatory Care*

*Management: Lessons from the Program to Strengthen Primary Care Health Centers*, Vol. 18, No. 2, 1995.

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FINKLER, Steven A., *Essentials of Cost Accounting for Health Care Organizations*, Aspen Publishers, Inc., Gaithersburg, MD, 1994, 426 pages.

FINKLER, Steven A., *Cost Accounting for Health Care Organizations: Concepts and Applications*, Aspen Publishers, Inc., Rockville, MD, 1993, 798 pages.

FINKLER, Steven A. and Christine T. KOVNER, *Financial Management for Nurse Managers and Executives*, W.B. Saunders, Philadelphia, 1993, 614 pages.

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FINKLER, Steven A., *The Complete Guide to Finance and Accounting for Nonfinancial Managers*, Prentice-Hall, Englewood Cliffs, 1983, 222 pages. (Chosen as the main selection of the FORTUNE Book Club for September 1983. Paper edition chosen as a selection of the Quality Paperback Book Club).

## B. REFEREED ARTICLES AND CHAPTERS IN BOOKS

FINKLER, Steven A., "Measuring and Accounting for the Intensity of Nursing Care: Is It Worthwhile," *Policy, Politics & Nursing Practice*, Vol. 9, No. 2, May 2008, pp. 112-7.

FINKLER, Steven A., "Evidence Based Financial Management - What Are We Waiting For?" *Research in Healthcare Financial Management*, Vol. 9, No. 1, 2005.

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FINKLER, Steven A., "Measuring the Costs of Quality," in *Health Services Management: Readings and Commentary, Seventh Edition*, A. Kovner and D. Neuhauser, editors, AUPHA Press/Health Administration Press, Chicago, IL, 2001, pp. 114-121.

FINKLER, Steven A., "Breakeven Analysis for New Programs and Ventures," in *Medicine Means Business: Practical Lessons from the Field*, Sheldon Rovin, Editor, Aspen Publishers, September 2000, pp. 117-140.

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FINKLER, Steven A., "The Financial Impact of Management Innovations by Health Centers," *Journal of Ambulatory Care Management*, Vol. 18, No 2., April 1995, pp. 15-32.

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FINKLER, Steven A., "Control Aspects of Financial Variance Analysis," in: Kovner, A. and D. Neuhauser, eds. *Health Services Management: Readings and Commentary*, Fifth Edition, Health Administration Press, Ann Arbor, MI, 1994, pp. 171-188.

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FINKLER, Steven A., "Variance Analysis: Part I, Extending Flexible Budget Variance Analysis to Acuity," *Journal of Nursing Administration*, July/August 1991, Vol. 21, No. 7/8, pp. 19-25.

BROWN, Linda, BROOTEN, Dorothy, et. al., including FINKLER, Steven A., "A Sociodemographic Profile of Families of Low Birthweight Infants," *Western Journal of Nursing Research*, Vol. 11, No. 5, October 1989, pp. 520-532.

FINKLER, Steven A., "Using Acuity for Operating Room Cost Estimation," *Point of View*, Vol. 26, No. 1, 1989, p. 22.

BUTTS, Priscilla, BROOTEN, Dorothy, et. al., including FINKLER, Steven A., "Concerns of Parents of Low Birthweight Infants Following Hospital Discharge: A Report of Parent Initiated Telephone Calls," *The Journal of Neonatal Nursing (Neonatal Network)*, Vol. 7, No. 2, October 1988, pp. 37-42.

FINKLER, Steven A., and Dov SCHWARTZBEN, "The Cost Effects of Protocol Systems: The Marginal Cost-Average Cost Dichotomy," *Medical Care*, Vol. 26, No. 9, September 1988, pp. 894-906.

FINKLER, Steven A., and Dov SCHWARTZBEN, "The Impact of Protocol Systems on Hospital Documentation," *Topics in Health Records Management*, Volume 9, No. 1, September 1988, pp. 32-41..

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FINKLER, Steven A., Dorothy BROOTEN, and Linda BROWN "Utilization of Inpatient Services Under Shortened Lengths of Stay: A Neonatal Care Example," *Inquiry*, Vol. 25, No. 2, Summer 1988, pp. 271-280.

FINKLER, Steven A., "Using Microcomputers: A Note of Caution," *O.R. Nurse Managers' Network*, Winter 1988, pp. 6-7.

EISENBERG, John M., GLICK, Henry, HILLMAN, Alan, BARON, Jonathan, FINKLER, Steven A., HERSHEY, John C., LAVIZZO-MOUREY, Risa, and Gordon BUZBY, "Measuring the Economic Impact of Perioperative Total Parenteral Nutrition: Principles and Design," *American Journal of Clinical Nutrition*, Vol. 47, No. 2, February 1988, pp. 382-391.

FINKLER, Steven A., "Operating Room Productivity and the Nursing Shortage," *O.R. Nurse Managers' Network*, Fall 1987, p.7.

FINKLER, Steven A., "Cost Issues," in Wiener, J. ed., *Swing Beds: Assessing Flexible Health Care in Rural Communities*, Brookings Institute, Washington, D.C., 1987, pp. 42-63.

FINKLER, Steven A., "DRG Impact on Management Control Systems," in: Kovner, A. and D. Neuhauser, eds. *Health Services Management: Readings and Commentary*, Third Edition, 1987, Health Administration Press, pp. 90-96.

BROOTEN, Dorothy, KUMAR, Savitri, BROWN, Linda, BUTTS, Priscilla, FINKLER, Steven, BAKEWELL-SACHS, Susan, GIBBONS, Ann, and Maria DELIVORIA-PAPADAPOULOS, "A Randomized Clinical Trial -Early Discharge and Nurse Followup of Very Low Birthweight Infants," *New England Journal of Medicine*, Vol. 315, Oct. 9, 1986, pp. 934-939. (Reprinted in *Outcome Measures in Home Care* by Lynn T. Rinke (ed.), National League for Nursing, New York, 1987, pp. 95-108.

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### C. ABSTRACTS, MONOGRAPHS, MANUALS, PROCEEDINGS, AND REPORTS

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FINKLER, Steven A., Review of "*Cost-Benefit and Cost- Effectiveness Analysis in Health Care: Principles, Practice and Potential*," by Kenneth E. Warner and Bryan R. Luce," in *The Journal of Health Administration Education*, Vol. 2, No. 2, Spring 1984, pp. 244-246.

FINKLER, Steven A., "Duplicated Hospital Facilities," Comment. *New England Journal of Medicine*, Vol. 306, No. 16, April 16, 1981, p. 979.

FINKLER, Steven A., Review of "*Manufacturing -- An Introduction for Accountants*," by Christopher F. Lakin, in *The Accounting Review*, Vol. 56, No. 1, January 1981, pp. 223-224.

FINKLER, Steven A., Review of "*Technology in Hospitals: Medical Advances and Their Diffusion*," by Louise B. Russell, in the *Southern Economic Journal*, Vol. 47, No. 2, October 1980, pp. 548-549.

#### G. WORKING PAPERS AND CURRENT WORK

FAIRBROTHER, Gerry, PARK, Heidi L., LICHTENSTEIN, Richard, PARTRIDGE, Lee and FINKLER, Steven A., "Cost of Means Testing in Medicaid and Subsequent Enrollment in Managed Care, submitted to *Health Affairs*.

#### SELECTED PARTICIPATION IN AWARDED GRANTS

Robert Wood Johnson Foundation, "Expecting Success: Excellence in Cardiac Health," Co-Investigator on Program Evaluation, 2004-2009, \$2,000,000.

National Institutes of Health, "Cost-Effectiveness of Promoting Breast-Feeding for Low Birth Weight Infants," Principal Investigator on Subcontract from Univ. of PA, 1997-2002, \$160,000.

National Institutes of Health, "Nursing Home Care of High Risk Pregnancies - Cost-Effectiveness Analysis," Principal Investigator on subcontract from Univ. of PA, 1993-1997, \$120,000.

State of New Jersey, Department of Health, "Evaluation of the New Jersey Nursing Incentive Reimbursement Awards Program," June 1990 - May 1992, Co-Investigator with James Knickman, Chris Kovner, and Gerry Hendrikson. \$786,000.

Robert Wood Johnson Foundation, "Evaluation of the Program to Strengthen Primary Care Health Centers," June 1989 - November 1994, Principal Investigator. \$393,000.

National Institute of Health, "Early Patient Discharge with Nurse Specialist Followup - Cost Analysis," Principal Investigator on NYU subcontract from University of Pennsylvania. \$103,000.

National Center For Health Services Research, Grant for development of research protocols on the cost of AIDS, 1987-88. Co-investigator with James Knickman and Nancy Dunham.

Robert Wood Johnson Foundation Grant to the New York City Health and Hospitals Corporation, July 1984 - June 1986, to study the impact of a pediatric protocol system.

Veteran's Administration Grant subcontract from University of Pennsylvania, June 1985 - May 1988, for "Total Parenteral Nutrition - Randomized Clinical Trial and Cost-Effectiveness Analysis." Subcontract October 1984 - September 1986, \$20,000.

United Hospital Fund Grant, January 1985 - December 1985, on "The Economic Contribution of Hospitals to the New York City Economy." Data collection in process. Co-investigator with James Knickman, Matthew Drennan, and Anthony Kovner, \$50,000.

Health Research & Educational Trust, "Graduate Curriculum Development in Multi-Institutional Systems Management," June 1983 - September 1985, Co-Primary Faculty Member with William Pierskalla, John Kimberly, Arnold Rosoff, and Robert Zelton, \$60,000.

Robert Wood Johnson Foundation Grant, July 1982 - June 1985, for, "Early Discharge of Low Birthweight Infants with Home Followup by a Perinatal Nurse Specialist - Effect on Cost of Care, Infant Outcomes, and Family Outcomes." Co-investigator with Dorothy Brooten and Maria Delivoria-Papadopoulos, \$264,000.

Smith, Kline, and French Laboratories Grant, 1982, for, "Economic Analysis of a New Drug: Potential Savings in Hospital Operating Costs from the use of a Once-Daily Parenteral Cephalosporin." Research completed and published. Co-investigator with John M. Eisenberg and Harris Koffer, \$151,600.

National Health Care Management Center, 1980, for "Determinants of Hospital Market Shares," research complete. Journal article under review. Co-investigator with Gary Erickson, \$7,000.

Kaiser Health Plan Research Fellowship, 1976-1978, resulted in a completed Ph.D. thesis, titled, *Nonprofit Hospital Product-Line Cost Assessment*, Stanford University, 1978, \$14,000.

## SELECTED PRESENTATIONS

"Evidence Based Financial Management - What Are We Waiting For?" presented at the annual conference of the International Society for Research in Healthcare Financial Management, August 2003.

"The Future of Nursing Management," Keynote Address for the Helene Fuld Trust, Nursing Leadership Forum, New York, June 2000.

"Financial Management for Operating Room Managers," presented at Ethicon Endo-Surgery, Cincinnati, OH, Sponsored by AORN, June 1995.

"Everything You Wanted to Know About Health Care Reform," presented at the Health Care Reform Program, sponsored by the William Patterson College Dept. of Nursing and the Bergen Passaic Council of Nurse Executives, Wayne, NJ, April 29, 1994.

"Financial Management: Dealing With Downsizing and Innovation," presented to the American Society of Ophthalmic Administrators (ASOA), Philadelphia, PA, January 13, 1994.

"Financial Management: Cutting Edge Lessons from America," presented at the Health Executives Conference, Hobart, Australia, August 26-27, 1993.

"Which System is Best for You? A Cost-Effectiveness Perspective," at the Health Research and Educational Trust of New Jersey Healthcare Educational Seminar, Implementing Innovations in Nursing, Princeton, NJ, February 7, 1991.

"Financial Considerations for New Ventures," for the Johnson & Johnson - Wharton Fellows Program for Nursing Executives, Wharton School, Philadelphia, June 10-12, 1990.

"Financial Management for O.R. Nurse Managers," for Ethicon, Inc., Somerville, NJ, June 6-8, 1990.

"Financial Statement Analysis for Medical Schools," at the American Association of Medical Colleges conference, Stowe, VT, June 4-5, 1990.

"The Future of the AUPHA Finance Faculty Forum," at the 1989 AUPHA Convention, Baltimore, MD, April 1989.

"Cost Issues Related to the Medicare Cost Report and DRG Payment Rates," to be presented to the Prospective Payment Assessment Commission (ProPAC), Washington, D.C., September 14, 1988.

"Financial Forecasting," at the American Organization of Nurse Executives National Meeting, Anaheim, CA, September 1987.

"Financial Management for Deans of Medical Colleges," presented at the Association of American Medical Colleges meeting, Cape Cod, July 1987.

"Financial and Strategic Considerations in the Planning of New Operating Room Services," presented at the Association of Operating Room Nurses convention in Atlanta, April 1987.

"Considerations in Hospital Diversification," Keynote Address, at the Annual Conference, sponsored by the United Hospital Fund, October 1986.

"The Swing Bed Alternative: Cost Issues," Presented at the Brookings Institute - Robert Wood Johnson Foundation joint Conference on Swing Beds, Washington DC, February 1986.

"Research Issues in Health Care Accounting," Presented to the Robert Wood Johnson Finance Fellows at the Center for Finance, Johns Hopkins University, September 12, 1985.

"Financial Management for Nurse Managers," Presented at St. John's Mercy Hospital, St. Louis,

September 5, 1985.

"*Health Care in the 1990's: Trends and Strategies - A Critique*," at the NYU American College of Hospital Administrators Symposium, New York, May 8, 1985.

Panel member for "The Role of Financial Management in the Health Administration Curriculum," at the 1985 Association of University Programs in Health Administration (AUPHA) Conference, Washington, DC, April 20, 1985.

"Productivity: A Financial Management Perspective," Presented to the NYU-United Hospital Fund Hospital Consortium, at the United Hospital Fund, New York, March 27, 1985.

"The New Fiscal Environment for Psychiatric Nursing," at the Psychiatric Nursing Forecasting the Future Conference, sponsored by Sheppard and Enoch Pratt Hospital, Baltimore, March 21, 1985.

"Flexible Budgeting Variance Analysis Extended to Patient Acuity and DRGs," at the Harvard School of Public Health, February 20, 1985.

"Current Controversies in Health Care Accounting," presented to the Robert Wood Johnson Fellows in Health Care Finance, at Johns Hopkins University Center for Health Care Financing, September 19-20, 1985.

"Audit Problems of Prospective Reimbursement: A Research Proposal," at the Harvard School of Public Health, June 29, 1983; at the New York University Graduate School of Public Administration, May 3, 1983; and at Yale University Graduate School of Organization and Management, April 11, 1983.

"Cost vs. Charges: Public Policy Implications," at the Brandeis University Heller Graduate School, March 25, 1983.

"The Hospital as a Sales-Maximizing Entity," at the Fifth Accounting Conference, Duke University, May 13, 1982.

"The Department Budgetary Process - Using Budgets for Evaluation and Control," at the American Hospital Radiology Administrators' North Atlantic Region Conference, May 8, 1982.

Testified as Expert Witness before Lake Winnebago Systems Agency, Oshkosh, WI, on the Costs of Duplication Open Heart Surgery Facilities, May 19, 1981.

"Financial Management Issues for Members of Health Systems Agencies," at the Leonard Davis Institute of Health Economics, Philadelphia, December, 1980.

"Economies of Scale in American Hospitals," presented to a delegation of the Chinese Academy of Sciences from the Peoples' Republic of China, at the University of Pennsylvania, May 19, 1980.

"Economic Theories of Hospital Behavior -- A Critique," National Health Care Management Center Research Seminar, University of Pennsylvania, November 2, 1978.



## SELECTED DEPARTMENT, SCHOOL, AND UNIVERSITY SERVICE

2004 - 06 Member, NYU Distinguished Teacher Award Committee  
 2005 - 06 Member, Wagner Budget Committee  
 2006 - 05 Member, Wagner Doctoral Board  
 2007 - 05 Member, CDC Training Grant Faculty (with NYU Medical School)  
 2008 - 05 Chair, Wagner School Curriculum Committee  
 2003 Wagner School Committee for the Move to the Puck Building  
 2001 - 02 NYU Distinguished Teaching Award Selection Committee  
 2001 - 03 Director, Wagner School Specialization in Public Finance and Financial Management  
 2000 - 02 Faculty Diversity Committee  
 1999 - 03 Faculty Personnel Committee  
 1999 - 01 Doctoral Board  
 1999 - 00 Faculty Budget Committee  
 1998 - 00 Admissions Committee  
 1996 - 97 Faculty Search Committee  
 1993 - 97 Member, New York University Conflict of Interest Committee  
 1993 - 96 Member, New York University Benefits Study Committee  
 1993 - 94 Faculty Nominations Committee  
 1992 - 95 Faculty Grievance Committee Chair  
 1992 - 97 Liaison, Joint MSN/MS Degree Program with Division of Nursing  
 1992 - 93 Faculty Search Committee  
 1991 - 97 Faculty Personnel Committee (Chair 1996-97)  
 1991 - 92 Chair: Faculty Personnel Committee Subcommittee  
 1991 Director, Health Program Retreat and Followup  
 1989 - 90 Co-Director, Center for Management, Wagner, NYU  
 1989 - 90 Member, Joint Wagner/SCE Committee on Developing a Masters Program in Management/Computer Auditing  
 1989 Chair: Health Program Committee to Revise Student Advising Procedures  
 1988 - 90 Member: Wagner Budget Committee (Chair 1988-89)  
 1988 - 89 Chair: Corporate Sponsors Fundraising Effort  
 1987 - 89 Chair: Wagner Committee on Program Enrichment, Contact Hours, and Faculty Workload, Wagner, NYU  
 1987 - 89 Director, Executive Education, Program in Health Policy and Management, Wagner, NYU  
 1987 - 88 Chair: Wagner Indirect and Direct Cost Subcommittee of the Long Range Planning Committee  
 1986 - 88 Chair (1987-88): Wagner Nominations Committee  
 1986 - 89 Health Program Alumni Liaison  
 1986 - 88 Wagner Computer Committee, (Chair 1986-87)  
 1986 Acting Director, Program in Health Policy and Management, Wagner, NYU  
 1985 - 88 Member: New York University Committee on Institutional Responsibility  
 1985 - 87 Member: Long Range Planning Committee, Wagner, NYU  
 1985 - 87 Member: Budget Committee, Wagner, NYU  
 1985 - 89 Member: Faculty Personnel Committee, Wagner, NYU  
 1985 - 97 Member: Finance Doctoral Comprehensive Examination Committee, Wagner,

NYU  
 1985 - 86 Member: NYU Health Services Commission  
 1985 - 97 Member: Health Doctoral Comprehensive Examination Committee, Wagner, NYU  
 1985 - 86 Chairman: Program in Health Policy and Management Curriculum Revision Committee, Wagner, NYU  
 1984 - 87 Member: Search Committee, Wagner, NYU  
 1984 - 87 Chairman: Admissions Committee, Wagner, NYU  
 1984 - 06 Faculty Advisor for Health Financial Management Students, Wagner, NYU

## SELECTED PROFESSIONAL ACTIVITIES AND MEMBERSHIPS

### Editorial

Board Member: *Research in Healthcare Financial Management*  
*Health Care Management Review* (1980-2005)

### Journal Referee:

*Medical Care*  
*Health Services Research*  
*Health Care Management Review*  
*Healthcare Financial Management*  
*Hospitals & Health Services Administration*  
*Journal of the American Medical Assoc.*  
*Journal of Health Administration Education*  
*Journal of Health Policy and Finance*  
*Journal of Preventive Medicine*  
*Journal of Public Budgeting and Financial Management*  
*Journal of Rural Health*  
*Research in Healthcare Financial Management*

### Member:

Executive Board, Membership Committee, and Cost Accounting Track Chair, International Society for Research in Healthcare Financial Management  
 Finance Committee, Association of University Programs in Health Administration  
 Healthcare Financial Management Association  
 American Accounting Association  
 American Institute of CPAs  
 Institute of Management Accounting  
 Association for Budgeting and Financial Management

### Past Editor:

*Hospital Cost Management and Accounting*, 1985-1997

### Past Member:

National Advisory Council, National Institutes of Health (NIH), National Institute for Nursing Research, 1997-2001  
 GASB Advisory Committee for State User Guide Development, 1999-2001

Editorial Board, *Health Services Research*  
 Faculty of The Robert Wood Johnson Foundation Program for  
 Faculty Fellows in Finance, 1984-1987, 1989. National  
 Advisory Committee Member 1989.  
 Association for Health Services Research  
 AUPHA Financial Management Forum  
 The Robert Wood Johnson Foundation Advisory Board and Site  
 Review Team for Life Care at Home, 1987  
 Dissertation Award Advisory Committee, Health Services  
 Improvement Fund, New York, 1985.  
 Committee on Tertiary Care of the Mayor's Commission on Health  
 in the Eighties, Phila., 1983.

#### PROFESSIONAL CERTIFICATIONS AND AUDIT EXPERIENCE

1974 -	Certified Public Accountant (CPA) - New York
1973 - 74	Senior Auditor - S.D. Leidesdorf & Company (Ernst & Young)
1972 - 73	Auditor - S.D. Leidesdorf & Company (Ernst & Young)

#### COMMUNITY SERVICE

2003 - 11	Member of the Board of Governors (Treasurer 2005 -2009), Daughters of Israel Geriatric Center, West Orange, NJ.
2003 - 05	Chair, Finance Committee, Men's Club, Congregation B'nai Israel (CBI), Millburn, NJ
2003 - 04	Member, Finance Committee, CBI, Millburn, NJ
1999 - 04	Mitzvah Clown
1997 - 06	Men's Club Board, CBI, Millburn, NJ
1993 - 94	Vice President, CBI
1988 - 94	Chair, Budget Committee, CBI
1988 - 94	Member, Board of Trustees, CBI

#### BIOGRAPHICAL LISTINGS

*Who's Who in the World*, Marquis Who's Who, New Providence, NJ  
*Who's Who in American Education*, The National Reference Institute, Wilmette, IL.  
*Who's Who in American Nursing*, Marquis Who's Who, New Providence, NJ.  
*Who's Who*, American Publishing, Ft. Lauderdale, FL., 1988.  
*International Directory of Distinguished Leaders*, American Biographical Institute, Raleigh, NC.  
*Who's Who in the East*, Marquis' Who's Who, Inc., Wilmette, IL.  
*Who's Who of Emerging Leaders in America*, Marquis' Who's Who, Inc., Wilmette, IL.  
*Men of Distinction*, International Biographical Centre, Cambridge, England.  
*Community Leaders of America*, American Biographical Institute, Raleigh, NC.  
*International Leaders in Achievement*, International Biographical Center, Cambridge,  
 England.  
*Personalities in the Americas*, American Biographical Institute, Raleigh, N.C.  
*Who's Who in Society*, American Publishing, Ft. Lauderdale, FL.

RECENT CONSULTING CLIENTS

Memorial Sloan-Kettering Cancer Center  
Mount Sinai Medical Center  
Wharton School, University of Pennsylvania  
American College of Physicians Executives  
Danbury Health Systems  
Boston Scientific Corporation  
Johnson & Johnson  
Association of American Medical Colleges  
St. Barnabas Health Care System