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**Carl W. Brewer, Ph.D.**  
**Associate Professor**  
**Accounting**  
**College of Business**  
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**Degrees Earned**

Ph.D. University of Houston, Houston, Texas, Accounting, 1981  
M.S. University of Houston, Houston, Texas, Accountancy, 1973  
B.S. University of Houston, Houston, Texas, Physical Education, 1966  
A.A. Lee College, Baytown, Texas, Physical Education, 1964

**Professional Licensures and Certificates**

Certified Public Accountant - Texas, 014198, 1974

**Peer-Reviewed Publications and Artistic Performances/Exhibitions**

**Articles**

Brewer, C. W., Ameen, E. C., & Ketchand, A. A. (in press, 2011). Using the Schrader-Malcom-Willingham Model to Explain Journal Entries. *Accounting Instructors Report*.

Brewer, C. W. & Baker, G. (in press, 2009). A Primer on Using the Socratic Method for Accounting Ethics Instruction. *Advances in Accounting, Finance and Economics*.

Brewer, C. W. (2009). Beliefs Concerning the Objective of Financial Accounting. *Academy of Accounting and Financial Studies Journal*.

**Proceedings**

**Full Paper**

Brewer, C. W. (2011). A Primer on Using Accounting History Topics in Accounting Classes. *Accounting Education and Research Forum - Tyler Junior College*.

Brewer, C. W. (2009). The Mathematical Structure of Accounting Information Sets. *Sam Houston State University Annual General Business Conference*.

Brewer, C. W. (2009). Origins and Status of the Accounting Revolution. *American Accounting Association Meeting - Southwest Region*.

**Abstract Only**

Brewer, C. W. (2007). Accounting Ethics Education and the Socratic Method. *Academy of Accounting, Finance and Economics*.

**Research Monographs and Technical Reports**

**Working Papers**

Brewer, C. W. (2010). "A New Audit Objective" targeted for Journal Of Accountancy.

Brewer, C. W. (2007). "Accounting Ethics Education and the Socratic Method (No. 07-06 ACC)".

**Funded External Grants**

**Research: Grants**

**Research**

2007: Brewer, C. W., Travel for 2007 Spring Topology and Dynamics Conference(\$1,000.00), Travel grant to attend the 2007 Spring Topology and Dynamics Conference in Rolla, Mo., to gain insight in using mathematics to describe the accounting and auditing processes, as well as to obtain information on the Moore method of learning mathematics., Entergy.

**Peer-Reviewed Presentations/Posters**

**Paper Presentations**

**International**

Brewer, C. W. (2009, December). *Audit Reporting Theory and Report Evolution*. Academy of Accounting, Finance and Economics, New Orleans, Louisiana.

Brewer, C. W. (2007, December). *Accounting Ethics Education and the Socratic Method*. Academy of Accounting, Finance and Economics, New Orleans, Louisiana.

### **Regional**

Brewer, C. W. (2009, December). *A Primer on Using Accounting History Topics in Accounting Classes*. Accounting Education and Research Forum - Tyler Junior College, Tyler, Texas.

Brewer, C. W. (2007, May). *Accounting Ethics Education and the Socratic Method*. Accounting Education and Research Forum - Tyler Junior College, Tyler, Texas.

## **Work or Professional Experiences**

### **Experience: Academic**

Associate Professor, Sam Houston State University (1995 - Now).

Assistant Professor, Sam Houston State University (1988 - 1995).

Assistant Professor, University of Houston - Downtown (1983 - 1988).

Assistant Professor, University of Maine (1982 - 1983).

Assistant Professor, Stephen F. Austin State University (1981 - 1982).

Instructor, University of Houston - Clear Lake (1978 - 1981).

Instructor, University of Houston (1976 - 1977).

Visiting Professor, University of Houston - Clear Lake (1975 - 1976).

### **Experience: Non-Academic**

#### **National**

Tax Accountant/Internal Auditor, Hughes Tool Company (1974 - 1975).

High School Mathematics Teacher, La Marque Independent School District (1971 - 1972).

## **Honors and Awards**

### **Honor**

1973: Beta Alpha Psi.

1963: Phi Theta Kappa.

## **Faculty Development**

### **Instructional-Related Conference**

1996: Fifth Trends in Computerized Accounting Education Conference. Denton, Texas.

### **Research-Related Conference/Seminar**

2007: Accounting Education and Research Forum - Tyler Junior College. Tyler, Texas.

2007: 41st Spring Topology and Dynamics Conference. Rolla, Missouri.

2007: American Accounting Association Meeting - Southwest Region. San Antonio, Texas.

2007: Academy of Accounting, Finance and Economics. New Orleans, Louisiana.

2006: Texas Geometry and Topology Conference. Houston, Texas.

2006: Texas Geometry and Topology Conference. Houston, Texas.

2005: Texas Geometry and Topology Conference. Austin, Texas.

2005: American Accounting Association Meeting - Southwest Region. Dallas, Texas.

### **Other Professional Development**

2007: Ethics Standards for Texas CPAs. Huntsville, Texas.

2005: Personal and Professional Ethics for Texas CPAs. Huntsville, Texas.

2005: Sam Houston State University. ACC 484 Advanced Income Tax. The Woodlands, Texas.

### **Professional Seminars / Workshops**

2006: Texas Society of Certified Public Accountants. Spring Accounting Expo. Houston, Texas.

2006: Texas Society of Certified Public Accountants. Accounting Educators Conference. Austin, Texas.