May, 2020

JUAN M. RIVERA

Academic and Professional Degrees:

- Certified Public Accountant in the U.S.A. Registered in Indiana, 1985.
- Ph.D. in Accountancy, University of Illinois, 1975.
- M.A.S., University of Illinois, 1969.
- B.A. in Accounting, Tecnólogico de Monterrey, Mexico, 1966. CP Certificate in Mexico

Professional Experience:

- Eli Lilly and Co., Indianapolis. Financial Director, Venezuelan Affiliate: 1980-81, and Financial Analyst, Eli Lilly and Co. Indianapolis, IN: 1978-79.
- Banco del Atlántico (Affiliated with Banque National de Paris), Mexico City, Mexico. Director, Investment Banking Division: 1977-78; and Manager, Financial Studies. 1975-76.

Academic Experience:

- Invited Professor of Accounting – ITESM – Guadalajara. Spring semester, 2015
- Adjunct Professor of Accounting – University of Notre Dame, January 2013 – December 2014
- Professor of Accounting, University of Notre Dame, 1983-2012.
- Professor of Accounting, California State University, Northridge, 1981-83.
- Professor of Accounting, Graduate School of Business, Tecnólogico de Monterrey, 1973-74.

Honors/Awards Received:

- Certificate of Merit Award for Outstanding Paper published in Management Accounting Quarterly, by the Institute of Management Accountants. June of 2012
- PwC Research Grant to develop new course on IFRS, December 2008**.**
- USAID three-year TIES grant as Leader of a U.S. government-sponsored program to promote development of small-scale agricultural producers in Mexico, 2004 to 2007.
- Fulbright Teaching and Research Fellowship, Mexico, Fall Semester 2001.
- AICPA's Best Accounting Professor - Practitioner Case, Accounting Educator's Conference, 1998.
- Best Paper Award, Annual Manuscript Competition sponsored by the Association of Chartered Accountants in the United States, September 1989.
- Fulbright Research Fellowship, Panama, Summer1986.
- Outstanding Paper Award, Business Association of Latin American Studies Annual Meeting. George Washington University, September 1985.
- Outstanding Paper Award, Business Association of Latin American Studies Annual Meeting. Tucson, Arizona, 1983.
- Latin American Fellowship for doctoral field research. School of Law and Diplomacy, Tufts University, 1974.
- Beta Alpha Psi, University of Illinois chapter, 1973.
- Magna Cum Laude and Best Accounting Student, Class of 1966. Tecnólogico de Monterrey, Mexico.

A. PUBLICATIONS (in chronological order)

Rivera, J. M., E. L. Elliott, and J. Larrea, "Accounting Aid to Developing Countries. Some Additional Considerations," *The Accounting Review*, (October 1968), pp. 763-768.

Rivera, J. M., "Latin American Accounting--A General Perspective" *International Journal of Accounting*, (Fall, 1969), pp. 107-108.

Rivera, J. M., "The Financial Function of a U.S. Multinational Company Abroad--A Venezuelan Experience," *International Journal of Accounting*, (Fall 1982), pp. 129-138.

Rivera, J. M., and N. G. Rueschhoff, "Confidentiality in the Accounting Profession," *Proceedings. XV Inter American Accounting Conference* (Rio de Janeiro, Brazil: IAC, 1984), pp. 281-302.

Rivera, J. M., J. G. Beverly and N. G. Rueschhoff, "The Accounting Function in Business Development," *Proceedings, XVI Inter American Accounting Conference* (Miami, Florida: IAC, 1985), Chapter 5.1, pp. 1-12.

Rivera, J. M., "Statistical Sampling Models in Compliance and Substantive Audit Tests," *Proceedings, XVI Inter American Accounting Conference* (Miami, Florida: IAC, 1985), Chapter 2.1, pp. 1-14.

Rivera, J. M., "Financial Reporting and Stock Returns under Conditions of High Inflation: The Mexican Experience," *Business Management in Latin America* (Lubbock, Texas: Texas Tech University, 1985), pp. 86-89.

Rivera, J. M., "Doing Business in Venezuela: New Challenges for MNCs," *International Journal of Management*, (September 1985), pp. 29-33.

Rivera, J. M., "The Accounting Profession in Spain: Apartheid or Isolationism in the European Continent," in V.K Zimmerman, Editor. *The Recent Accounting and Economic Developments in Western Europe* (Champaign, Illinois: University of Illinois Press, 1985), pp. 129-142.

Rivera, J. M., "Development, Growth and Government Strategy. The Models of Taiwan and South Korea as Possible Response to Mexico's Economic Crisis," *El Trimestre Economico*, (April-June, 1986), pp. 393-409.

Rivera, J. M., "The Information Revolution and Accounting," *Revista CPA* of the Panamanian Institute of CPAs, (March, 1986), pp. 14-16.

Rivera, J. M., "Survey on the Accounting Profession in Panama," *Revista CPA* of the Panamanian Institute of CPAs, (December, 1986), pp. 12-20.

A. PUBLICATIONS (cont'd...)

Rivera, J. M., "Price-Adjusted Financial Information and Investment Returns in A Highly Inflationary Economy: An Evaluation," in K.S. Most, Ed., *Advances in International Accounting* Volume 1 (Greenwich, CT: JAI Press, 1987), pp. 287-304.

Rivera, J. M., "Continuing Professional Education in Public Accounting: Its Importance and Regulation," *Inter American Accounting Magazine*, (July-September, 1987), pp. 18-23.

Rivera, J. M., "International Trade and Its Influence on Offshore Banking: The Case of Panama," *International Trade Journal*, (Volume III, No. 3, Spring 1989).

Rivera, J.M., "The Internationalization of Accounting Standards: Past Problems and Current Prospects," *The International Journal of Accounting*, (Fall, 1989), p. 320-341.

Rivera, J.M., "The Accounting Education in Panama. Influential Factors and Professional Developments," in Needles, B.E. and V.K. Zimmerman, eds., *Comparative International Accounting Educational Standards*, (University of Illinois Press, 1990), pp. 175-192.

Rivera, J.M., K.P. Jameson, K.S. Kim and L.A. Tavis, "MNC-Government Communication: A Comparison of Mexico and Korea," *El Trimestre Economico*, Vol. LVIII, No. 1, Enero-Marzo, 1991), pp. 213-232.

Rivera, J.M., "Prediction Performance of Earnings Forecasts: The Case of U.S. Multinationals," *Journal of International Business Studies*, (Volume 22, Number 2, Second Quarter 1991), pp. 265-288.

Rivera, J.M., "Un Nuevo Enfoque a la Emisión de Principios Contables. Tiempo para la Integración de America Latina?," *Boletín AECA*, (Madrid, Spain, No. 27, 1991), pp. 4-8.

Rivera, J.M., "Accounting Information and Corporate Responsibility in the International Context. A Fair View?" *Proceedings* Biannual Congress of Spanish Society of Accounting and Administration (Vigo, Spain: AECA, October, 1991), pp. 1-12.

Rivera, J.M. and A. Socias-Salva. "On the Regional Approach to Accounting Principles Harmonization: A Time for Latin American Integration?" *Journal of International Accounting, Auditing and Taxation*, Vol. 4, No. 1, 1995, pp. 87-100.

Rivera, J.M. "A New Approach to the Issuance of Regional International Accounting Principles," in *Inter-American Accounting Magazine* (Inter-American Accounting Association) April-June, 1994, pp. 25-29.

A. PUBLICATIONS (cont'd...)

Rivera, J.M. and T. Doupnik. "Latin America. Improvements in Accounting and Disclosures," in Group of Thirty. *Latin American Capital Flows: Living With Volatility* (1994) pp. A57-A72.

Rivera, J.M., and A. Socias-Salva. "The Recent Economic Developments in Spain and the Implementation of the EU Directives in Accounting," in V.K. Zimmerman, Editor. *The New Europe: Recent Political and Economic Implications for Accountants and Accounting* (The University of Illinois Press: 1994) pp. 149-169.

Rivera, J.M. "Mexico Under NAFTA: Accounting Information in a Changing Economy," *Revista Forum Empresarial* - University of Puerto Rico, Vol. 3, No. 1, 1998, pp. 2-16.

Rivera, J.M., and Douglas K. Osthimer. "Indiana Chemical Argentina, S.A. (ICASA)," *AICPA 1998 Professor/Practitioner Cases*, 1999, Case No. 98-06, pp. 1-32.

Rivera, J.M. "Contabilidad Gubernamental en los Estados Unidos. Nuevo Enfoque del Reporte de Cuentas Anuales." *Interamerican Bulletin - Inter-American Accounting Association* (Vol. II, No. 5, May-June, 1999), pp. 5-9.

Rivera, J.M. "El Enfoque Global en la Formación del Contador Público y el Administrador en los Estados Unidos." *InterAmerica: Journal of the Inter-American Accounting Association* (Vol. II, No. 6, July-September, 1999), pp. 26-32.

Davis-Friday, Paquita Y. and Juan M. Rivera. "Inflation Accounting and 20-F Disclosures: Evidence From Mexico." *Accounting Horizons*, Vol. 14, no. 2, June 2000, pp.113-135.

Davis-Friday, Paquita Y. and Juan M. Rivera. "Inflation Accounting and 20-F Reports. The Case of Mexico." *Development Studies in International Accounting. Americas and the Far East*, Gary K. Meek, Editor, 2002.

Rivera, J.M. and Ken Milani. "International Business Budgeting: Being Global Requires Rigor." *Management Accounting Quarterly*. Summer 2004.

Davis-Friday, Paquita Y., Thomas J. Frecka and Juan M. Rivera. "The Financial Performance, Capital Constrains and Information Environments of Cross Listed Firms: Evidence from Mexico." *The International Journal of Accounting.* Volume 40, 2005, pp. 1-30.

Rivera, Juan M.: "A Model for the Development of Entrepreneurial Skills for Small Agricultural Producers". Educación Global – Asociación Mexicana para Educación Internacional; 11th Edition, pp. 63-73, June 2007.

Rivera, J.M. and Ken Milani "The Rigorous Business of Budgeting for International Operations," *Management Accounting Quarterly*. Winter 2004, Vol. 5, No. 2, pp. 38-50.

A. PUBLICATIONS (cont'd...)

Rivera, J.M. and Ken Milani, "Budgeting for International Operations: Its Impact On and Integration with Strategic Planning." Summer 2011 issue of *Management Accounting Quarterly*. Vol 12, No. 4, pages 1-14

Rivera, J.M. "The Azul Lavanda Social Enterprise in Rural Mexico" a chapter in the book entitled Genossenschaften im Fokus einer neuen Wirtschaftspolitik (Cooperatives in the Focus of a New Economic Policy) edited by Johann Brazda, Markus Dellinger, and Dietmar Rößl (Hg.) and published in 2013 by LIT VERLAG GmbH & Co. KG, Wien, Austria (Reference ISBN 978-3-643-50515-6, pages 1487-1510)

B. BOOKS AND MONOGRAPHS

Rivera, J.M., and K.W. Kubin, Eds., *International Conference on Accounting Education*. American Accounting Association. International Accounting Section (Notre Dame: Ave Maria Press, 1987), p. 100.

Rivera, J.M., and K.P. Jameson, "The Mexican Case: Communication under State Capitalism," in L.A. Tavis, Ed., *Multinational Managers and Host Government Interaction*, (Notre Dame: Ave Maria Press, 1988), pp. 204-238.

Rivera, J.M., and X. Aguilar-Milanes, Eds., *Integration of the Americas* (Madison, Wisconsin: Omni-Press, 1992), pp. 265.

Rivera, J.M., and N. Rueschhoff, "Ethics Disclosure in Corporate Annual Reports," in V.K. Zimmerman, Ed., *Ethical Considerations in Contemporary International Accounting* Practice, (University of Illinois: Center for International Education and Research in Accounting, 1992) pp. 65-80.

Rivera, Juan M., and Jose A. Lainez, "On the Comparison of US GAAP, IAS and Spanish Accounting--Some Empirical Effects," in A. Socias, Ed., *Accounting in the European Union*, 1996.

Rivera, Juan M., "Emerging Stock Markets in Latin American and Implications of the Asian-Pacific Region," in K. Kim and R. Riemer, Eds. *Economic Cooperation and Integration: East Asian Experiences*. (University of Notre Dame Press, 1997).

Rivera, Juan M., Scott Whiteford and Manuel Chavez, Editors. "NAFTA and the Campesinos. The Impact of NAFTA on Small Agricultural Producers in Rural Mexico – Prospects for Change." University of Scranton Press (144 pages) —November 2008.

Rivera, Juan M. and Scott Whiteford. "Mexican Agriculture and NAFTA – Prospects for Change." Introductory chapter, pages xii-xxix in Rivera, Whiteford and Chavez, "NAFTA and the Campesinos. The Impact of NAFTA on Small Agricultural Producers in Rural Mexico – Prospects for Change." University of Scranton Press—November 2008.

B. BOOKS AND MONOGRAPHS (cont'd…)

Rivera, Juan M. "Mexican Agriculture and NAFTA - The Challenges Ahead." Concluding Chapter, pp.171-179 in Rivera, Whiteford and Chavez, Editors. "Mexican Agriculture and NAFTA. The Impact of NAFTA on Small Producers in Rural Mexico – Prospects for Change." University of Scranton Press—November 2008.

Rivera, Juan M. "Multinational Agribusiness and Small Corn Producers in Rural Mexico," chapter, pp. 89-109 in Rivera, Juan M., Scott Whiteford and Manuel Chavez, Editors. "NAFTA and the Campesinos. The Impact of NAFTA on Small Agricultural Producers in Rural Mexico" University of Scranton Press—November 2008.

C. COURSES TAUGHT AT NOTRE DAME: 1983-2014

- Principles of Accounting I and II (sophomores)
- Intermediate Accounting I and II (juniors)
- Cost Accounting (juniors)
- Managerial Accounting (sophomores)
- International Accounting (juniors, seniors and MBA Program)
- Analysis of Financial Statements (MBA Program)
- Budgeting (MBA Program)
- Government, Business and Society (MBA Program, Chile)
- Doing Business in Mexico (MBA Program)
- Entrepreneurship in Developing Countries – Mexico in NAFTA (MBA Program)
- International Financial Reporting Standards versus US GAAP (Masters in Accounting Program)

D. OTHER NOTABLE CONTRIBUTIONS

I. Academic and Professional:

Member, Accounting Principles Board. Instituto Mexicano de Contadores Públicos. México, 1977-78.

President, International Accounting Section, American Accounting Association, 1991-92.

Lecturer and Panelist, GMAC-AACSB 1992 Workshop in the 1992 Summer Program for Prospective Minority Business Doctoral Students, University of Michigan at Ann Arbor, 1992.

President, Business Association of Latin American Studies, 1993-94.

Chair, Advisory Board, International Accounting Section, American Accounting Association, 1998.

Invited Lecturer, Managerial Accounting in Public Administration, Getulio Vargas University, Sao Paulo, Brazil, Summer 1996.

I. Academic and Professional (cont'd…)

Member, Editorial Board, Journal of International Accounting, Auditing and Taxation, 1996 to 2012.

Member, Editorial Advisory Board, International Trade Journal, Texas A&M International University, 2004 – 2012.

Member, Editorial Board, Foro Empresarial, Business and economic Journal of the University of Puerto Rico, 2004 – 2012.

Chair, Research Committee, International Accounting Section, American Accounting Association, 2001-2002.

II. University of Notre Dame

Coordinator, Program of the Year of Cultural Diversity, College of Business Administration, 1998.

Member, Affirmative Action Committee, University of Notre Dame, 1988-92.

Member, Faculty Student Committee on Women at Notre Dame, 1990-94.

First Director, MBA Semester-Abroad in Chile Program, Fall 1993.

Member, Committee on Diversity, College of Business, 1995-1999.

On Campus Coordinator, Semester Abroad in Monterrey, Mexico, Program of International Studies, 1997- 2000.

Faculty Advisor, Hispanic Business Student Association, 1997- 2011.

Member, University of Notre Dame's Faculty Senate, 1998-2001 and 2007-2010.

Chair, Student-Faculty Honesty Committee, Department of Accountancy, 1999-2012.

Faculty Fellow, Kellogg Institute for International Studies, 2004-present.

Member, Advisory Board, Institute for Latino Studies, University of Notre Dame, 2008-2012.

Member, Executive Board, Institute for Latino Studies, University of Notre Dame, 2008-2012.