

**David Erwin Ritter**  
**Associate Professor of Accounting**  
**MBA Coordinator**  
**Texas A&M University Central Texas**

**Education**

Doctor of Business Administration (1986)	Louisiana Tech University
Juris Doctor (1996)	Texas Wesleyan School of Law (Now Texas A&M University School of Law)
Master of Business Administration (1979)	Louisiana Tech University
Bachelor of Science (1965)	Sul Ross State University

**Military Education**

Officer Training School, Distinguished Graduate  
Pilot Training followed by qualification as pilot and instructor pilot  
Personal Equipment Officer  
Air War College  
Industrial College of the Armed Forces  
Air Command and Staff  
Commercial Pilot's license, multi-engine with instrument rating

**Teaching Experience**

Texas A&M University, Central Texas, Associate Professor (2009 – Present)

- MBA Coordinator (2011 – present)
- Taught, Undergraduate courses in Individual and Advanced Taxation, Managerial Accounting, Business Law
- Graduate courses: Accounting Research, Estate Planning, Forensic Accounting, Health Administration Informatics, Health Administration Accounting and Finance, Health Policy and Law, Business Law for Accountants, Managerial Accounting
- Teach both online and Face to Face
- Certified Reviewer for Quality Matters online

Northwood University - Chair Accounting and Finance (1986 – 2003)

- Taught Principles, Intermediate, and Advanced Accounting, Corporate, Individual, and Estate Taxation, Estate Planning, Business Law, Cost Accounting, Auditing, Accounting Information Systems
- Taught in the DeVoss Graduate School, Montreux, Switzerland, MBA program

Texas Wesleyan University - Chair department of Accounting (1981- 1996) Visiting (2007 – 2009)

-Taught Principles, Intermediate, and Advanced Accounting, Corporate, Individual, and Estate Taxation, Estate Planning, Business Law, Cost Accounting, Auditing, Accounting Information Systems.

University of Texas at Arlington – Adjunct (1985 – 1987)

-Taught masters and doctoral level accounting

Centenary College – Instructor (1979 – 1980)

-Taught Principles of Accounting, Cost Accounting

**Publications**, (All in peer reviewed, Cabell's listed journals)

“Activity Based Costing and the Healthcare System”, Kana NG, David Ritter, Mustang Journal of Accounting and Finance, vol. 6, (October 2014)

“Investing by Utilizing a Self-Directed Individual Retirement Account”, Juanita Weir, David Ritter, Southern Journal of Business and Ethics, (Fall 2014).

“Sarbanes-Oxley: The Aftermath Evaluated”, Bonnie Denbo, David Ritter, Mustang Journal of Accounting and Finance, vol. 3, (Spring 2013)

“Removal of Metadata from Document Files: Professional Misconduct or Ethical Obligation?” David Ritter, John Shampton, Mustang Journal of Law and Legal Studies, vol. 4, (Spring 2013)

“Who are you? Identifying Online Students for Assessment Purposes” Southern Journal of Business and Ethics, (Fall 2012).

“Managing Federal Estate Tax Liability With Texas Family Limited Partnerships” Southern Journal of Business and Ethics, David Ritter, John Shampton, (Fall 2011)

“Making the Earth Move: Liability for Earthquake Damages Resulting From Extraction of Oil and Gas” Southern Law Journal, David Ritter, John Shampton, (Spring, 2011)

“Tax Planning and Wealth Accumulation with Personal Residences”, David Ritter, John Shampton, Southern Journal of Business and Ethics 115 (2010)

“Metadata in Microsoft Office: An Essential Consideration in a Thorough Audit”, Southern Journal of Business and Ethics, David Ritter, John Shampton, 81 (2010)

“Avoiding the Rule Against Perpetuities With Foreign Based Trusts – Why, How and Whether (Ethically Speaking).”, David Ritter, John Shampton, Journal of Finance and Accountancy, (2009)

“You Don't Say: Ethical Considerations Regarding Inadvertent Communications in the Electronic Age.”, David Ritter, John Shampton, 19 Southern Law Journal, (2009)

## **Presentations (Peer reviewed)**

“Investing by Utilizing a Self-Directed Individual Retirement Account”, Juanita Weir, David Ritter, Southern Academy of Legal Studies in Business Conference, Spring 2015

“Activity Based Costing and the Healthcare System”, Kana Ng, David Ritter, Southern Academy of Legal Studies in Business Conference, Spring 2015

“Cost Volume Profit in Uncertain Times”, David Ritter, Mustang Journal of Accounting and Finance, Oct. 2013, Mustang Journal Conference

“Removal of Metadata from Document Files: Professional Misconduct or Ethical Obligation?” David Ritter, John Shampton, Mustang Journal Conference, Mar., 2013

“Who are you? Identifying Online Students for Assessment Purposes”, Southern Academy of Legal Studies in Business Conference, Spring 2012

“Managing Federal Estate Tax Liability With Texas Family Limited Partnerships” Southern Journal of Business and Ethics, David Ritter, John Shampton, Southern Academy of Legal Studies in Business Conference, Spring 2011

“Making the Earth Move: Liability for Earthquake Damages Resulting From Extraction of Oil and Gas”, David Ritter, John Shampton, Southern Academy of Legal Studies in Business Conference, Spring, 2011

“Tax Planning and Wealth Accumulation with Personal Residences”, David Ritter, John Shampton, Southern Academy of Legal Studies in Business Conference Spring 2010

“Metadata in Microsoft Office: An Essential Consideration in a Thorough Audit”, David Ritter, John Shampton, Southern Academy of Legal Studies in Business Conference, Spring 2010

“Avoiding the Rule Against Perpetuities With Foreign Based Trusts – Why, How and Whether (Ethically Speaking).”, David Ritter, John Shampton, Southern Academy of Legal Studies in Business Conference, Spring 2009

“You Don’t Say: Ethical Considerations Regarding Inadvertent Communications in the Electronic Age.”, David Ritter, John Shampton, Southern Academy of Legal Studies in Business Conference, Spring 2009

### **Service to Profession:**

- Editor Mustang Journal of Accounting and Finance (2012 – 2015)
- Associate Editor Southern Journal of Business and Ethics (2011 – present)

### **Honors**

- Distinguished Graduate Faculty, Texas A&M University-Central Texas (2015)
- Outstanding Graduate Faculty Scholarship Award Finalist, Texas A&M University-Central Texas (2014)
- Outstanding Graduate Faculty Community Development Award Finalist, Texas A&M University-Central Texas (2013)
- Beta Alpha Psi
- Omicron delta Epsilon
- Beta Gamma Sigma

### **Work Experience**

- Business
- President/COO International Medical Education Management firm (2004 – 2006)
  - Chief Financial Officer and stockholder for several start-up firms. (1981 – Present)
  - Clinic Practice Manager (1996 – 2002)
  - Small business owner (1981 – Present)

#### Attorney Texas (Current License) (1997 – Present)

- Law practices focused on estate planning, individual and business tax planning, business continuation and business exit plan
- Currently practice in the areas of Business Law, US and International, and Estate Planning.
- Appointed by the Court to serve as Special Master of Court, Court Appointed Receiver for businesses, Umpire in dispute resolution, and Attorney ad Litem

#### Certified Public Accountant Texas (Current license) (1981 – Present)

- As a Certified Public Accountant practice consisted of business planning strategies which emphasized business continuation, asset management, growth planning, and asset preservation
- Perform cost-volume-profit analysis and operating budget analysis. Perform cost studies for service, merchandising, and manufacturing businesses. Assist firms in day-to-day operations, near term budgeting and strategic budgeting and business planning
- Served as a Dallas Regional CPA firm Management Advisory Services Manager assisting clients in all phases of business development and operations management. Developed cost-profit analysis to increase operating efficiency. Installed computer systems and software.
- Tax Practice consisted of Corporate, Trust, partnership, and individual clients.
- Provided services as a practice manager and management services advising to medical doctors and other health care professionals.
- Clients were located in five states, Germany, and Russia

American National Life Insurance Company (1973 – 1974)

- Senior Systems Analyst designing systems and supervising programmers. Responsible for designing old system/new system interfaces and supervising computer programmers to implement the interfaces. Completed the first conversion design stage, scheduled for eighteen months, in nine months.

Electronic Data systems (1970 – 1973)

- Wrote program implementation manuals and trained personnel to use the systems. After writing first two manuals and training client employees was selected to supervise the training and manual writing process for a fortune 500 company
- Designed, programmed, and implemented financial data processing systems.

US Civil Service (1974 – 1979)

- Operations and Training Officer serving at various levels of command. Responsible for integration of tactical fighters in the Air Force Reserves  
Combat Crew School Commander  
Squadron commander for a tactical fighter squadron.

US Army – Enlisted (1959- 1964)

US Air Force, Air National Guard, and Air Force Reserve, US Army, (1965 – 1993)

- Tactical Fighter Pilot, Fighter Squadron Commander, Combat Crew Training Squadron Commander, Tactical Fighter Group Director of Operations, Combat Support Squadron Commander and Commander for a Wing Combat Support Group.

Colonel US air Force Reserve Retired (1993)