

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

Education

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

Military Education

Officer Training School, Distinguished Graduate
Pilot Training followed by qualification as pilot and instructor pilot
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 – 2016)
- Taught, Undergraduate courses in Individual and Advanced Taxation, Managerial Accounting, Business Law
- Taught Graduate courses: Tax Research, 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

Northwood University – Professor and 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 Professor (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)

Medicaid Expansion and Activity Based Costing Accounting as a Means of Measuring Efficiency and Improvement in Healthcare Don Daniels, David Ritter, Southern Journal of Business and Ethics, (Fall, 2018)

"How Health Care Policy and Laws Have Impacted Mental Health Delivery", Don Daniels, David Ritter, Southern Law Journal, Vol 28 (2) (Fall2018)

“Medicaid Expansion and Activity Based Costing as a Means of Measuring Efficiency and Improvement in Healthcare” Kana NG, David Ritter, Southern Journal of Business and Ethics, (Fall 2016).

“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)

- "How Health Care Policy and Laws Have Impacted Mental Health Delivery", Don Daniels, David Ritter, Southern Academy of Legal Studies in Business Conference, Spring 2018
- Medicaid Expansion and Activity Based Costing Accounting as a Means of Measuring Efficiency and Improvement in Healthcare Don Daniels, David Ritter, Southern Journal of Business and Ethics, Southern Academy of Legal Studies in Business Conference, Spring 2017
- “Hospital Value-Based Purchasing Program ”, Jennifer Gosney, David Ritter, Southern Academy of Legal Studies in Business Conference, Spring 2016
- “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 – 2010)
 -Clinic Practice Manager (1996 – 2002)

Attorney Texas (Current License) (1997 – Present)

- Law practices focused on estate planning, individual and business tax planning, business continuation and business exit planning.
- 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.
- 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

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, programed, and implemented financial data processing systems.

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.

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 of a tactical fighter squadron.

US Air Force, Air National Guard, and Air Force Reserve (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)