William E McCarthy, Professor of Accounting & Information Systems

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Ph.D. in accounting & computer science from the University of Massachusetts at Amherst

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I am an accounting systems professor at Michigan State University and one of the prime developers of the Resource-Event-Agent (REA) Accounting & Economic Ontology

- Undergraduate Accounting Information Systems
- Enterprise Information Systems
- Advanced Accounting Database Design
- Object-Oriented Accounting Programming in Java
- 1982 REA paper in the *Accounting* Review
- 1980s: database implementations
- 1990-2006: semantic expansion with types, commitments, contracts, value chains & workflow
- 2007-present: REA accounting & economic ontology
- 2018: AAA REA Monograph

Selected Honors:

- <u>Department</u>: Salmonson Teaching Award in 1985, 1993, 2003, 2011
- <u>College:</u> Withrow Teacher-Scholar Lifetime Teaching Award
- <u>University</u>: MSU Distinguished Faculty Award
- International: American Accounting Association Outstanding Accounting Educator

- 1986-87: Al work on machine learning and first prototypes of the SEC EDGAR system with Andersen Consulting
- 2000 present:
 - OASIS ebXML BRV semantics
 - UN/CEFACT BP catalog and blockchain standardization
 - ISO accounting and economic ontology plus blockchain standard
 - Accounting Blockchain Coalition



