

---

**Michael B. Flores, A.B.D.**  
**Barton School Lecturer**  
**School of Accountancy**  
**W. Frank Barton School of Business**  
[michael.flores@wichita.edu](mailto:michael.flores@wichita.edu)

---

**Professional Interests**

**Academic Background**

- A.B.D. Texas Tech University, Lubbock, TX, Accounting, 1998.
- M.A. New Mexico State University, Las Cruces, NM, Accounting, 1982.
- B.B.A. University of Texas at El Paso, El Paso, TX, Accounting, 1981.

**Certifications**

- Chartered Global Management Accountant, 110032840, 2012 (2012-Current)
- Certified Public Accountant, 42294, 1986 (1986-Current), Texas.

**Memberships**

- Kansas Society of Certified Public Accountants, 2004-2008
- American Accounting Association, 1993-2019
- American Institute of Certified Public Accountants, 1986-2019
- Healthcare Financial Management Association, 1985-2019

**Work Experience**

**Academic Experience**

- Assistant Director/Assistant Professor, School of Accountancy, Wichita State University (1998 - Present), Wichita, Kansas.
- Teaching Assistant, Texas Tech University (1993 - 1998), Lubbock, Texas.
- Teaching Assistant, New Mexico State University (1981 - 1982), Las Cruces, New Mexico.
- Accounting Tutor, University of Texas at El Paso (1979 - 1981), El Paso, Texas.

**Non-Academic Experience**

**National**

- Vice President of Finance and Administration, Pathlab, Inc. (1988 - 1992), El Paso, Texas.
- Controller, Mesilla Valley Hospital (1987 - 1988), Las Cruces, New Mexico.
- Controller, HCA Truckee Meadows Hospitals (1985 - 1987), Reno, Nevada.
- Assistant Controller, HCA Sun Valley Regional Hospital (1983 - 1985), El Paso, Texas.

**Consulting**

- 2017: American Institute of Baking - International, Financial Acumen presentation for corporate executives in KS, UK, and Mexico.
- 2012: Hempel Oil Corporation, Budgeting, Activity Based Costing, and Month/Year-End Accounting Closing Procedures, Budgeting, Activity Based Costing, and Month/Year-End Accounting Closing Procedures for CEO and CFO
- 2009: United States Secret Service, Assisted the Wichita office with investigation of business valuation fraud cases
- 2006: United States Secret Service, Assisted the Wichita office with investigation of business valuation fraud cases
- 2005: United States Secret Service, Assisted the Wichita office with investigation of business valuation fraud cases

**Paid Service**

- 2018: CMD, Mini-MBA: Financial Accounting
- 2018: CMD, Budgeting from Creation to Application

2017: CMD, Mini-MBA: Managerial Accounting  
2017: CMD, Mini-MBA: Financial Accounting  
2017: CMD, Budgeting from Creation to Application  
2016: CMD, Mini-MBA: Managerial Accounting  
2016: CMD, Mini-MBA: Financial Accounting  
2016: CMD, Fundamentals of Finance: Accounting  
2016: CMD, Budgeting from Creation to Application  
2015: CMD, Mini-MBA: Managerial Accounting  
2015: CMD, Mini-MBA: Financial Accounting  
2015: CMD, Fundamentals of Finance: Accounting  
2015: CMD, Budgeting from Creation to Application  
2014: CMD, Mini-MBA: Managerial Accounting  
2014: CMD, Mini-MBA: Financial Accounting  
2014: CMD, Fundamentals of Finance: Accounting  
2014: CMD, Budgeting from Creation to Application  
2013: CMD, Mini-MBA: Managerial Accounting  
2013: CMD, Mini-MBA: Financial Accounting  
2013: CMD, Fundamentals of Finance: Accounting  
2013: CMD, Budgeting from Creation to Application  
2012: CMD, Mini-MBA: Managerial Accounting  
2012: CMD, Mini-MBA: Financial Accounting  
2012: CMD, Fundamentals of Finance: Accounting  
2012: CMD, Financial Accounting and Reporting Seminar at Farmway Cooperative Corporate Headquarters  
2012: CMD, Budgeting from Creation to Application  
2011: CMD, Mini-MBA: Managerial Accounting  
2011: CMD, Mini-MBA: Financial Accounting  
2011: CMD, Fundamentals of Finance: Accounting  
2006-2007: CMD, Budgeting Seminar  
2006: CMD, Fundamentals of Finance and Accounting Seminar

## Courses Taught

**Courses from the Teaching Schedule:** Accounting for Decision Making and Control, Accounting for Strategic Support and Performance Evaluation, Advanced Auditing, Financial Accounting, Financial Accounting and Reporting: Assets, Financial Accounting and Reporting: Equities, Financial Accounting and Reporting: Special Entities and Complex Issues, Financial Statement Analysis, Financial Statement Analysis for Executive Management, Management Control Systems, Managerial Accounting, Managerial Accounting, Managerial Accounting for Executives

**Courses taught, but not in the Schedule:**

Financial Accounting; Managerial Accounting

## Other Teaching Activities

### Innovations in Course Content / Presentation

2017 - Guidestar Applied Learning Experience. Innovations in Course Content / Presentation.  
2016 - Guidestar Applied Learning Experience. Innovations in Course Content / Presentation.  
2015 - Guidestar Applied Learning Experience. Innovations in Course Content / Presentation.  
2014 - Guidestar Applied Learning Experience. Innovations in Course Content / Presentation.

## Intellectual Contributions:

### Book Supplement

Flores, M. B. (2008). Chapter PowerPoint Presentations. Cost Accounting - Horngren (13th Edition). Prentice Hall.  
Flores, M. B. (2008). Chapter Internet Exercises. Cost Accounting - Horngren (13th Edition).

Flores, M. B. (2005). Chapter PowerPoint Presentations. In Kerri Tomasso (Ed.), Cost Accounting - Horngren (12th edition). Prentice-Hall.

Flores, M. B. (2005). Chapter Internet Exercises. In Kerri Tomasso (Ed.), Cost Accounting - Horngren (12th edition). Prentice-Hall.

Flores, M. B. (2005). Student Study Guide. In Kerri Tomasso (Ed.), Financial Accounting - Harrison/Horngren - 6th edition. Prentice-Hall.

## **Presentation of Refereed Papers**

### **Regional**

Flores, M. B. & Harrast, S. (2004, March). Cohort Perceptions of the Computerized CPA Exam Pre-Test. 2004 American Accounting Association Midwest Regional, Kansas City, Missouri.

## **Service:**

### **Service to the University**

#### **Department Assignments**

##### **Chair:**

2004-2005 – 2018-2019: Accounting & Auditing Conference Planning Committee

2004-2005 – 2013-2014: School of Accountancy Scholarship Committee

#### **Department Assignments**

##### **Faculty Advisor:**

2006-2007: Beta Alpha Psi

2006-2007: Beta Alpha Psi

2003-2004 – 2004-2005: Beta Alpha Psi

#### **Department Assignments**

##### **Faculty Advisor:**

2002-2003: Master of Accountancy Faculty Advisor

#### **Department Assignments**

##### **Faculty Advisor:**

2002-2003: Master of Accountancy Faculty Advisor

2002-2003: Master of Accountancy Faculty Advisor

#### **Department Assignments**

##### **Faculty Advisor:**

2003-2004: Master of Accountancy Faculty Advisor

#### **Department Assignments**

##### **Faculty Advisor:**

2003-2004: Master of Accountancy Faculty Advisor

2003-2004: Master of Accountancy Faculty Advisor

#### **Department Assignments**

##### **Faculty Advisor:**

2004-2005: Master of Accountancy Faculty Advisor

#### **Department Assignments**

##### **Faculty Advisor:**

2004-2005: Master of Accountancy Faculty Advisor

2004-2005: Master of Accountancy Faculty Advisor

#### **Department Assignments**

**Faculty Advisor:**

2005-2006: Master of Accountancy Faculty Advisor

**Department Assignments****Faculty Advisor:**

2005-2006: Master of Accountancy Faculty Advisor

2005-2006: Master of Accountancy Faculty Advisor

**Department Assignments****Faculty Advisor:**

2006-2007: Master of Accountancy Faculty Advisor

**Department Assignments****Faculty Advisor:**

2006-2007: Master of Accountancy Faculty Advisor

2006-2007: Master of Accountancy Faculty Advisor

**Department Assignments****Faculty Advisor:**

2007-2008: Master of Accountancy Faculty Advisor

**Department Assignments****Faculty Advisor:**

2007-2008: Master of Accountancy Faculty Advisor

2007-2008: Master of Accountancy Faculty Advisor

**Department Assignments****Faculty Advisor:**

2008-2009: Master of Accountancy Faculty Advisor

**Department Assignments****Faculty Advisor:**

2008-2009: Master of Accountancy Faculty Advisor

2008-2009: Master of Accountancy Faculty Advisor

**Department Assignments****Faculty Advisor:**

2009-2010 – 2018-2019: Master of Accountancy Faculty Advisor

**Department Assignments****Member:**

2011-2012 – 2012-2013: School of Accountancy Curriculum Committee

**Department Assignments****Member:**

2002-2003 – 2004-2005: School of Accounting and Auditing Conference Planning Committee

**Other Institutional Service Activities:**

2007-2008: Accounting & Auditing Conference Planning Committee Co-Chairperson

2006-2007: Accounting & Auditing Conference Planning Committee

**College Assignments**

**Member:**

2016-2017 – 2017-2018: AACSB Committee  
2015-2016 – 2017-2018: Student Rating and Teacher Evaluation  
2014-2015 – 2017-2018: Technology  
2014-2015: Graduate Programs  
2011-2012: Technology  
2011-2012: Student Rating and Teacher Evaluation  
2011-2012: Undergraduate Programs Committee  
2011-2012: Graduate Programs  
2009-2010: Graduate Programs  
2009-2010: Undergraduate Programs Committee  
2009-2010: Admissions/Exceptions  
2009-2010: Technology  
2006-2007 – 2007-2008: IB Curriculum Revision  
2006-2007: Undergraduate programs Committee  
2006-2007: Admissions/Exceptions  
2006-2007: Technology  
2005-2006 – 2006-2007: Graduate Programs  
2005-2006: Undergraduate Programs  
2005-2006: Exceptions  
2005-2006: International Business

**College Assignments****Other Institutional Service Activities:**

2007-2008: BA190 Presentations  
2004-2005: Barton Scholarship Judge

**College Assignments****Other Institutional Service Activities:**

2012-2013: Professional & Scholarly Integrity Training Examination Development

**College Assignments****Member:**

2007-2008: Business COOP Coordinator Search Committee  
2002-2003 – 2004-2005: Exceptions Committee  
2002-2003 – 2004-2005: Graduate Programs Committee  
2002-2003 – 2004-2005: Undergraduate Programs Committee  
1996-1997: Accounting Principles Course Revision Committee

**University Assignments****Faculty Advisor:**

1999-2000: Hispanic American Leadership Organization

**Mentoring Activities:**

2006-2007: New Faculty Orientation

**Other Institutional Service Activities:**

2011-2012: Academy for Effective Teaching

**University Assignments**

**Other Institutional Service Activities:**

2016-2017 – 2017-2018: Academy for Effective Teaching

**University Assignments****Other Institutional Service Activities:**

2004-2005: Students of Color Day Panel Member

1997-1998: Recruiting Representative Texas Tech University

**Service to the Profession****Academic Conference: Discussant**

1997: American Institute of Certified Public Accountants. 1997 Summer Faculty Seminar - Analysis of Variables Associated with Whistleblowing and their Relationship to Corruption: An International Study

**Chair: Conference / Track / Program**

2017 – 2018: Kansas Board of Regents: Kansas Core Outcomes Group Conference (Accounting), Topeka, Kansas.

**Other Professional Service Activities**

2013 – 2018: Kansas State Board of Accountancy. Academic resource for the KSBOA - educational course evaluator for compliance with KSBOA CPA regulations.

**Presentation**

2018: American Payroll Association of Kansas, Wichita, Kansas. Understanding Financial Accounting and Statements

2016: Kansas Society of CPAs, Wichita, Kansas. Kansas Ethics and Decision Making for CPAs

2013: Accounting Educators Conference - Johnson County (KS) Community College & McGraw-Hill, Overland Park, Kansas. Ethics in Accounting Education

2010: YWCA - Greater Heartland Region, Des Moines, Iowa. Fraud prevention presentation to Executive Directors of the Greater Heartland Region of the YWCA

2010: Kansas Society of CPAs. Ethics CPE presentation for the KSCPA's Kansas Tax Conference

2007: National Society of Accountants for Cooperatives - Midwest Region, Wichita, Kansas. FASB Update

2005: Institute of Management Accountants, Wichita, Kansas. Using Microsoft Excel's Regression Tool to Forecast and Budget

2004 – 2005: National Society of Accountants for Cooperatives - Midwest Region. FASB Update

1997: American Institute of Certified Public Accountants. Summer Faculty Seminar

1995: American Institute of Certified Public Accountants. Summer Faculty Seminar

**Reviewer: Book / Textbook**

2015: McGraw-Hill. Review of Fundamentals of Cost Accounting, Anderson, new edition, McGraw-Hill

2008: Managerial Accounting (Hilton), 8th Edition. Reviewer of problems and solutions for Graded Online Homework supplement for textbook

2007: Fundamentals of Cost Accounting - Lanen et al - 2nd edition. Textbook reviewer

2007: Cost Management - Hilton et al - 4th edition. Textbook Reviewer

2007: Managerial Accounting (Hilton), 7th edition, Wichita, Kansas. Textbook Reviewer

2006: Managerial Accounting (Hilton), 7th edition. Reviewer of problems and solutions for Graded Online Homework supplement for textbook

**Service to the Community****Chair of a Committee**

2018: Heartspring Chairman of the Board

2015 – 2017: Heartspring Finance and Investment Committee

**Member of a Committee**

2018: Via Christi Hospitals Wichita Quality and Patient Safety Committee

2017 – 2018: Kansas Health Foundation - Audit Committee

2016 – 2018: Heartspring Audit Committee

2016 – 2018: Via Christi Hospitals Wichita Board of Directors  
2016 – 2018: Via Christi Health Systems - Internal Audit and Finance Committee  
2013 – 2018: Heartspring Board of Directors  
2011 – 2018: Via Christi Hospital - Wichita Finance Committee,  
2010 – 2018: Via Christi Hospital - St Teresa Finance Committee,  
2015 – 2016: Heartspring Board of Directors - Board Secretary and Board Treasurer  
2011 – 2015: Via Christi Hospital - Wichita Internal Audit Committee,  
2010 – 2015: Via Christi Hospital - St Teresa Internal Audit Committee,  
2011: Via Christi Hospital - St Teresa Internal Audit Committee  
2010: Via Christi Hospital - Wichita Finance Committee  
2010: Via Christi Hospital - Wichita Internal Audit Committee  
2009: Via Christi Hospital - St Teresa Finance Committee  
2009: Via Christi Healthcare Network Finance Committee, Via Christi Healthcare Network Finance Committee  
2009: Via Christi Healthcare Network Internal Audit Committee, Via Christi Healthcare Network Internal Audit Committee  
2008: Via Christi Healthcare Network Internal Audit Committee, Via Christi Healthcare Network Internal Audit Committee

#### **Other Community Service Activities**

2006: Big Brothers Big Sisters of Sedgwick County, Consultation on Financial Statement Presentation and internal controls  
2005: CPA Exam Pre-Test, Practice test of computerized Certified Public Accountant Examination. WSU was only school in Kansas to offer this opportunity.

#### **Positions Held in Civic Organizations**

2016 – 2017: Heartspring Vice Chairman of the Board

#### **Speech / Presentation at a Community Meeting**

2012: Communities in Schools - Wichita, Financial Accounting and Corporate Governance presentation to the Executive Board and Board of the Communities in Schools, an important local non-profit organization  
2012: Kansas Health Foundation  
2010 – 2012: Kansas Health Foundation  
2009: Kansas Health Foundation, Grantee Managerial Decision Making Processes and Tools Non Profit Ethics  
2008: Kansas Health Foundation, Grantee Managerial Decision Making Processes and Tools Non Profit Ethics  
2007: Kansas Health Foundation, Grantee Managerial Decision Making Processes and Tools  
2007: Kansas Health Foundation, Grantee accounting and financial statement seminar  
2006: Kansas Health Foundation, Grantee accounting and financial statement seminar  
2005: Kansas Health Foundation, Grantee accounting and financial statement seminar  
2004: Kansas Health Foundation, Grantee accounting and financial statement seminar  
2003: Kansas Health Foundation, Grantee accounting and financial statement seminar

### **Faculty Development**

#### **Other Professional Development**

2018: PES, Wichita, Kansas. A CPAs Guidebook to Ethical Behavior for Texas CPAs  
2018: PES, Wichita, Kansas. Annual Accounting and Auditing Update & Review  
2018: PES, Wichita, Kansas. Cash Flow Analysis and Forecasting  
2018: PES, Wichita, Kansas. Government Accounting Update  
2018: PES, Wichita, Kansas. Medicare Fundamentals Update  
2016: PES, Wichita, Kansas. Profiling the Fraudster  
2016: PES, Wichita, Kansas. Good Governance for Nonprofits  
2016: PES, Wichita, Kansas. Executive Roadmap to Fraud Prevention and Internal Control  
2016: PES, Wichita, Kansas. The Professional's Guide to Fair Value

2015: PES, Wichita, Kansas. Annual Accounting & Auditing Update and Review  
2015: PES, Wichita, Kansas. Business Law for Accountants  
2015: PES, Wichita, Kansas. Managing Ethical Dilemmas for Texas CPAs  
2014: PES, Wichita, Kansas. COSO Internal Controls  
2014: PES, Wichita, Kansas. Government and Not-For-Profit Accounting  
2013: PES, Wichita, Kansas. Managing Ethical Dilemmas for Texas CPAs  
2013: PES, Wichita, Kansas. Annual Accounting and Auditing Update and Review  
2012: PES, Wichita, Kansas. Accounting and Auditing Update  
2011: PES, Wichita, Kansas. Business Law for Accountants  
2011: PES, Wichita, Kansas. Ethics: An Overview for Texas CPAs  
2010: PES, Wichita, Kansas. Accounting and Auditing Update and Review  
2009: PES, Wichita, Kansas. Fraud Examination for Managers and Auditors  
2009: PES, Wichita, Kansas. Ethics Update  
2008: PES, Wichita, Kansas. Accounting & Auditing Update  
2007: Wichita, Kansas. FASB Update  
2007: Wichita, Kansas. Ethics Update  
2006: Wichita, Kansas. FASB Update  
2006: Wichita, Kansas. Auditing Update

#### **Professional Seminars / Workshops**

2006: Wichita, Kansas. Institute of Internal Auditing Seminar

### **Honors-Awards-Grants**

#### **Award**

2015: Undergraduate Instructor of the Year, Barton School of Business. Undergraduate Instructor of the Year.  
2013: Leadership in the Advancement of Teaching, Wichita State University. Leadership in the Advancement of Teaching Award (University-wide award).  
2010: Graduate Instructor of the Year, Barton School of Business. Graduate Instructor of the Year.  
2006: Academy for Effective Teaching Award, Wichita State University. Academy for Effective Teaching Award (University-wide award).  
2003: Excellence in Teaching Award, Wichita State University. Excellence in Teaching Award (University-wide award).  
1995: , Texas Tech University. University Teaching Award.  
1994 – 1995: , Texas Tech University. Dean's Excellence in Teaching Award  
1994: , Texas Tech University. University Teaching Award.

#### **Honor**

2014 – 2018: Faculty Fellow in Accounting, Allen, Gibbs & Houlik. Donor Designated Fellowship  
2010 – 2013: , Regier Carr & Monroe, CPA's. Faculty Fellowship in Accounting  
2008 – 2009: , Regier, Carr & Monroe, CPA's. Faculty Fellowship in Accounting  
2007: , Regier, Carr & Monroe, CPA's . Faculty Fellowship in Accounting .  
2006: , Regier, Carr & Monroe, CPA's . Faculty Fellowship in Accounting .  
2005: , Regier, Carr & Monroe, CPA's. Faculty Fellowship in Accounting.  
1996 – 1998: , American Institute of Certified Public Accountants. Minority Doctoral Fellowship  
1996: , American Accounting Association. Doctoral Consortium Fellow.  
1994 – 1995: , American Institute of Certified Public Accountants. Minority Doctoral Fellowship

### **Other Activities**

2008 - : Interview with the Wichita Eagle on the significance of Ernst & Young's re-entry into the local assurance market  
2008 - : KFDI interview on fraud risk in nonprofit organizations

---



**Last updated by member on 09-Nov-18 (04:55 PM)**