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Director Emeritus of the School of Accountancy, Troy University

Thomas A. Ratcliffe is the President of Tom R., LLC and the author of the *Plain-English Accounting* publications that are used by practitioners across the country. In addition to these publications, Tom shares his insights on accounting and auditing issues through his CPE courses and webcasts.

Tom is Director Emeritus of the School of Accountancy at Troy University and Director of Accounting and Auditing at Wilson Price. The combination of his experiences as an educator and as a practitioner enables him to explain complex practical issues in a way that is easily understood by fellow practitioners.

He serves as Chair of the AICPA Accounting and Review Services Committee and serves on the AICPA Council. In 2007, he was appointed to serve as a founding member of the Private Company Financial Reporting Committee. During 2004-2005, he served as a member of the AICPA Private Company Financial Reporting Task Force. The final Task Force report was issued in March 2005. Tom also served as an ad hoc member of the AICPA Professional Issues Task Force related to developing Practice Alert 2005-1 that provides helpful guidance to practitioners in auditing variable interest entities. During 2002-2003, Tom served as a member of the AICPA Group of 100. In 2001-2002, Tom served as President of the Alabama Society of CPAs. And, Tom still serves as a member of the Auditing Panel for The Journal of Accountancy.

Tom is a regularly-featured speaker at national and regional conferences as well as training programs for CPA firms. Tom serves as the accounting and auditing technical advisor to three different associations of CPA firms. In 2004, he received the Leading Edge Alliance Outstanding Member Achievement award. He authors the Bisk Education monthly *Accounting and Auditing Report*, the widely-used monthly update of accounting and auditing issues that is distributed nationally to CPAs in public practice and industry.

Tom earned his Ph.D. at The University of Alabama. He has published more than 100 technical works in accounting and auditing, including Matthew Bender's *Applying GAAP and GAAS*, the widely-used, four-volume accounting and auditing guide for practitioners. In March 2005, Commerce Clearing House published his work, entitled *Consolidation of Variable Interest Entities: Interpretive Guidance Related to Implementing FIN 46R*, as part of the CCH Accounting Research Manager research materials. In 2004, based on both the quality and the quantity of his publications, Tom was recognized as one of the most prolific authors in the accounting profession.

He has received numerous research and teaching awards throughout his career, including the Alabama Society of CPAs Outstanding Professional Educator award. After winning that award for seven consecutive years, the Alabama Society of CPAs renamed the award in his honor, and he no longer is eligible to receive the award.

While three generations of college graduates refer to Tom as Dr. Ratcliffe, he is just simply known as Tom to most practitioners. Regardless of how he is known, he is recognized and respected for

his genuine passion for the accounting profession.