

About the Author



Robert Herz's, CPA, CGMA, FCA, current activities include serving on the boards of directors and various board committees of Fannie Mae (Chairman of Audit Committee), Morgan Stanley (Chairman of Audit Committee), Workiva Inc., itBit Trust Company, and the Sustainability Accounting Standards Board, on the Independent Investment Committee of UNOPS, on the advisory boards

of AccountAbility and the Manchester Business School in England, as an Ambassador for the International Integrated Reporting Council, and as a member of the Audit Committee Chair Advisory Council of the National Association of Corporate Directors. He is also an executive in residence and member of the faculty of the Columbia Business School and serves on the Standing Advisory Group of the U.S. Public Company Accounting Oversight Board, the Financial Reporting Faculty Advisory Group of the Institute of Chartered Accountants in England and Wales, and the Accounting Standards Oversight Council of Canada. Mr. Herz also provides consulting services on financial reporting and other matters through Robert H. Herz LLC, of which he is President. Previously, Robert Herz was Chairman of the Financial Accounting Standards Board (FASB) from 2002 to 2010. He was also one of the original members of the International Accounting Standards Board. He was a partner with PricewaterhouseCoopers for many years, including serving as audit partner on numerous major companies, as head of the firm's Corporate Finance Advisory Services, as senior technical partner, as member of the firm's U.S. and Global Boards, and as President of

the Coopers & Lybrand and PricewaterhouseCoopers foundations. He has chaired a number of professional committees, including the IFAC Transnational Auditors Committee and the AICPA SEC Regulations Committee, has served on numerous public policy commissions, and testified many times at Congressional hearings. He was also previously a Trustee and Vice Chair of the Kessler Foundation. Mr. Herz has authored or coauthored 6 books and over 50 articles and published papers and is a frequent speaker at major financial reporting and business conferences. He is a member of the Accounting Hall of Fame.