

Dr. Raymond J. Clay, Jr., CPA

Dr. Clay is Emeritus Professor of Accounting at the University of North Texas. Prior to joining the faculty at North Texas, he spent three years as Director of Professional Development for Union Pacific Corporation. Dr. Clay received his Bachelors and Masters degrees from Northern Illinois University and his Doctorate degree from the University of Kentucky. He has held faculty positions with Indiana State University and Texas Tech University and spent time on the audit staff of Price Waterhouse & Co. in their Chicago office.

Dr. Clay has held significant committee appointments with the American Accounting Association, American Institute of Certified Public Accountants, and the Institute of Internal Auditors. He is the author of five books, twelve continuing professional education courses, and numerous articles appearing in professional journals. Dr. Clay serves as a consultant for several firms and has twice been named the Outstanding Continuing Education Discussion Leader by the AICPA and three times by the Texas Society of CPAs. He also received the 1999 Leon Radde Educator of the Year Award from the Institute of Internal Auditors, and was named Outstanding Accounting Educator by the Texas Society of CPAs in October 2000.